

**Board of Civil Authority  
Tax Appeal Decision  
SPAN – 384-119-12231**

To: Martin Asprey, William Asprey, Oliver Olsen  
From: Board of Civil Authority  
Date: October 01, 2021

This is the decision, with reasons, of the Board of Civil Authority of the Town of Mendon, after hearing and evidence, in an appeal brought by you on your property at 4082 Wheelerville Road.

1. We find that Martin Asprey, William Asprey, and Oliver Olsen are owners of a 9.8-acre lot and camp at 4082 Wheelerville Road, Mendon, Vermont. The 1008 square foot camp is in a dilapidated condition, having many broken windows, no insulation, and opening to the outside. The acreage is a long, slender lot running primarily east to west with frontage on Wheelerville Road. There is a pond near the camp and a small stream on the west side.
2. Although the listers valued the property using a cost approach, based on the availability of closely comparable properties, we find the market sales approach the most reliable methodology for purposes of this appeal.
3. The subject property was last sold in portions between April 2021 and June 2021 for a total of \$30,000, partially to relatives and partially to an adjoining landowner. Due to the nature of the sale, we do not ascribe any significance to the sale value.
4. The Assessor appraised the property at a value of \$74,100 for the 2021 Grand List. Oliver Olsen, one of the property owners, grieved within the proper time and the Assessor did not change his appraisal on the basis of the grievance. Mr. Olsen appealed to this Board on July 13, and the Board heard his appeal on August 31, at 4:15 p.m. in the Town Office. An Inspection Committee of Lindsey MacCuaig, Jim Reddy, and Al Wakefield visited the property on September 13, and made their report to the Board on September 16. A copy of their report is attached to this decision.
5. In support of the appraised value of \$74,100, the Assessor presented one property – the Surething property – as a comparable. In support of an appraised value of \$29,769, Mr. Olsen presented three comparables – The English, AC Acquisitions, and Beardsley properties.

The property of Jeremy & Megan Surething is located at 607 Northam Road. The Surething's have 74 acres and a camp. The property sold for \$125,000 in January 2020. This property is not close in either building size or acreage.

The property of Brian & Abigail English is located at 4625 Wheelerville Road. The English's have 3.6 acres and a camp. The property sold for \$2,500 in April 2021. This is most likely not an arm's length transaction due to the sale price.

The property of AC Acquisitions, LLC is located on Wheelerville Road. AC Acquisitions have 253 acres. The property sold for \$215,000 in December 2020. This property is not close in acreage.

The property of David Beardsley is located on Wheelerville Road. Mr. Beardsley has 10.48 acres of land. The property sold for \$38,000 in December 2018. The sale of this property is too remote in time.

6. The Board does not find any of the comparables to be very good for various reasons, but placed emphasis on the condition of the camp, and felt that it was overvalued. The Board finds the current market value of the property to be \$62,000.

The appellants have a right to appeal this decision to the Director of Property Valuation and Review of the Superior Court of Rutland County by filing a written notice of appeal within 30 days after the mailing of the notice by the town clerk. The fee for the appeal to the Director is \$70; the fee for an appeal to the Court is \$250. Checks should be made payable to the appropriate agency and returned to the Town Clerk with a letter stating the intent to appeal.

I hereby certify that this a true record of the action taken on this appeal by the Board of Civil Authority of the Town of Mendon.

Nancy A. Bondella, Chair

Board of Civil Authority

Filed in the Town Clerk's office on 9/30, 2021 at 2 p.m.

To be recorded in the Grand List Book of April 1, 2021.

Attest: Jane Bridge

Mendon Board of Civil Authority

Site Inspection Committee

An inspection of the property located at 4082 Wheelerville Road, Mendon, Vermont was conducted on September 13, 2021 with Oliver Olsen in attendance and guiding the inspection committee on a tour of the property. The inspection committee is comprised of Lindsey MacCuaig, James Reddy and Al Wakefield.

The property is owned by three entities and each owner can make individual decisions on the property in its entirety. Mr. Olsen purchased his portion of the property in March 2019 to protect his primary property, which is contiguous to his primary property, and also as a buffer from auto traffic and people traversing Wheelerville Road; hiking/trekking to, from and along Bucklin Trail which is just to the north of this property.

The total acreage, a long slender piece running principally east to west with frontage on Wheelerville Road is 9.8 acres. It includes a medium size, one story 36 x 28 square foot frame building.

The building is located at the bottom of what the owner described as concave shaped property (at the bottom with frontage along Wheelerville Road), extending south 40 feet or so over very wet land; west over some wetlands, a gully and a rise; and relatively flat to the north for 700 feet (approximately) towards Bucklin Trails. There is a "pond" near the house and a small stream on the west side. There is a wide walking path on the east side from the house to an exit way onto Wheelerville Road, just across from the entry to, and parking lot of, the Bucklin Trail.

This walking path is over flat land and might be sub dividable, although it is less attractive because of (mostly seasonable) traffic related to the parking lot and contiguous trails.

The house is in dilapidated condition. The building sits more than a foot off the ground on exposed wooded sills and cinderblocks; leans off balance; has many broken windows, no insulation; opening to the outside, partially caved ceiling and roof in irreparable repair, no plumbing and a septic system that would distribute water and excrements to the outside. There are two wood burning stoves, one in the kitchen and one in the living room, neither of which is hooked up or in working condition, an unfinished bathroom with no obvious plumbing or access to water, and includes a nonfunctioning manual water pump.

Eternally, the house is in need of repair, renovation and refinishing work. It has an exterior chimney in need of repair and external fuel storage tanks which appear to be unusable, nonfunctioning and potentially dangerous

The tree area of the property – to the east, west and north, have little to no economic value. The total property however has potential for two lots depending on local sub division and building requirements.

The assessor appraised the home at \$18,700 and the land at \$55,400 totaling \$74,100. In our judgement, the primary value is in the land and the dwelling is significantly over valued.

Our recommendation is therefore, that the total value be reduced in value to \$62,000.

## BCA Hearing Muscatello(Asprey/Olsen)

Date: 08/31/2021

Hearing time: 4:15 p.m.

**Present:** Betsy Reddy, Jim Reddy, Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Rich Carlson, Al Wakefield – BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, Oliver Olsen - Appellants

**Call to Order:** Nancy called the meeting to order at 4:15 p.m.

**Appellant Info:** Muscatello is the owner of record as of April 1, Oliver Olsen became one of the new owners after April 1, 4082 Wheelerville Road, **Parcel Id:** 07-00-53.000 Spencer Potter and appellant are sworn in. Nancy asked if anyone needs to excuse themselves from the hearing due to conflicts of interest or ex parte communication, no one does.

**Case Introduction:** Spencer handed out the lister card and introduced the subject property as 9.8 acres at 4082 Wheelerville Road, assessed at \$74,100 (marked Muscatello/Olsen T-1).

**Appellant Testimony:** Oliver handed out 9 exhibits marked A-0, A-1, A-2, A-3, A-4, A-5, A-6, A-7, A-8. Oliver explained that he is one of the owners of 4082 Wheelerville Road. It's largely wooded on steep terrain, roughly half is in the Rutland City Watershed, with use restricted by regulations. There is an old camp on the property that is in extremely poor condition and limited functional use. He would regard it's highest and best use as a storage shed. The subject property is adjacent to property that his family already owns at 3752 Wheelerville Road. Exhibit A-0 is the property record card for 4082 Wheelerville Road. Oliver went through what the current condition of the structure is. There is no running water, no water supply, property is on concrete blocks and shifting has occurred. There is no electricity at the property and most of Wheelerville does not have power. There is unsafe wiring that is exposed through the building, numerous broken windows, and evidence of vandalism. There is no central heat, but there is a woodstove that has been disconnected and the chimney is cracked and separating from the building. There is an antiquated septic system that is not in use and the condition is unknown. A good portion of the camp is in a class 2 wetland which would deter any future development of the property. The property was owned by 3 family members, Oliver purchased 1/3 interest in the property from one of the family members and the other 2/3 was purchased by two other people. There are no connections between him and the new owners. Each of them paid \$10,000 for 1/3 interest in property. Exhibit A-1 is an extract from the property tax appeal handbook and he highlighted a description of what's considered best evidence of market value. It states that the best evidence of market value is the price paid for a bona fide sale. Oliver said the three purchases of \$10,000 collectively value the property at \$30,000. Exhibits A-2, A-3 A-4 are the PTTR's for those transactions. Exhibit A-3 shows that one of the original owners

(Joseph Muscatello) sold his 1/3 to another original owner (Jo Irene Muscatello) therefore giving her 2/3 interest. In turn Jo Irene sold her 2/3 to Martin and Bill Asprey (exhibit A-4). A-2 is Oliver's purchase. In addition, Oliver prepared a sales comp analysis which is exhibit A-7. This shows the recent sales of properties in the area in last 3.5+/- years. The first, which is the most similar, is the English property sold on April 1, 2021 for \$2500, 3.6 acres and a structure in poor condition with no value on the property card. The second is AC Acquisitions which was 253 acres of raw land sold for \$215,000 and the third is 10.48 acres sold on February 16, 2018 for \$38,000. He did some adjustments on the values due to differences in the properties and came up with adjusted values for the two properties within the last 3 years and then came up with an average value which is \$29,769 and right in line with the \$30,000 figure that he and the two other buyers purchased the subject property for.

**Evidence Presented:** Muscatello/Olsen A-0, A-1, A-2, A-3, A-4, A-5, A-6, A-7, A-8

**Assessor's Response:** none

**BCA Questions:** Lindsey asked what he plans to do with the property? Oliver replied that he wants to expand his current property.

**Assessor's Testimony:** Spencer presented one comp of the sale of 607 Northam Road, sold in Jan 2020 for \$125,000, it has substantially more land and a functional comp (marked Muscatello/Olsen T-2). In his opinion the summation of the 3 sales of the subject property does not represent market value.

**Evidence Presented:** Muscatello/Olsen T-2

**BCA Questions:** none

**Appellant response:** Oliver said the town has that comp assessed at \$194,000 but it sold a couple months prior for \$125,000 which suggests the property is significantly over assessed. The sale of \$125,000 should take into consideration the differences between the subject property and the comp including more acreage and a functional use of the property. Oliver asked Spencer if the property has running water and septic? Spencer replied he believed it does. Oliver believes it's a very different property and when you correct out some of the differences it would equalize out like the other properties. Lindsey asked if the property is in a very different location than his? Oliver said yes it is and that's why he didn't use it as a comp.

**Follow up:** Spencer presented an exhibit (marked Muscatello/Olsen T-3) that shows the tax map, the gray area is the subject and the pictures are of structures in the neighborhood. Parcel 52 is the first photo, parcel 51 is the second photo, and parcel 49 is the third photo. This gives you an idea of what the neighborhood is being used for in development. Oliver said they are not sales but they are all permitted dwellings. 53 (which is the subject property) is not a functional dwelling and its proximity is close to the wetland and development is limited, also the back half is in the Rutland City

Watershed. Betsy asked where the land that his family already owns is on the map. Oliver replied parcel 54. Al asked if these homes Spencer presented were year round homes. Spencer replied they could be. Al asked if the type of structure on a property impacts the land value. Spencer replied no it doesn't, the land is valued as if vacant.

**Inspection Committee Members:** Lindsey, Jim, Al

**Date of Inspection:** Monday September 13, 2021 at 9:30am

There being no further business, the hearing was recessed at 4:45p.m. and will reconvene on September 16, 2021.

**Inspection Report:** The hearing reconvened at 5:50pm on September 16, 2021. Present at the hearing were Dick Wilcox, Larry Courcelle, Jim Reddy, Betsy Reddy, Lindsey MacCuaig, Ann Singiser, Al Wakefield, Rich Carlson – BCA members, Nancy Gondella – Chair/Town Clerk, Jesse Bridge, Secretary/Assistant Town Clerk. Al read the report which is attached to these minutes.

**Discussion:** There being no discussion the hearing was adjourned at 5:55p.m.

  
\_\_\_\_\_  
Jesse Bridge – Secretary/Asst. Clerk

  
\_\_\_\_\_  
Nancy Gondella – Chair/Town Clerk