

**Board of Civil Authority  
Tax Appeal Decision  
SPAN – 384-119-12356**

To: Harry Ryan  
From: Board of Civil Authority  
Date: October 25, 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 271 Stone Hollow.

1. We find that Harry R Ryan III and Jane C O'Neil are the owners of a 5.54-acre lot and a house at 271 Stone Hollow, Mendon, Vermont. The house contains a living room with a large stone fireplace, dining room, kitchen with modern appliances and center island with granite countertops, tiled mud room, office, five bedrooms, four bathrooms, and a finished basement. Outdoors, the grounds are well manicured with stone patios surrounding a majority of the house. There is a large pool with a surrounding concrete patio, as well as a deck which wraps around most of the house. There is also a stone walking path around the house.
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 over twenty years ago. We find this sale too remote in time to the appraisal date of April 1, 2021 and do not ascribe any significance to the sale value.
4. The Assessor appraised the property at a value of \$1,049,300 for the 2021 Grand List. Mr. Ryan grieved within the proper time and the Assessor did not change the appraisal on the basis of the grievance. Mr. Ryan appealed to this board on July 13, and the board heard his appeal on September 28, at 5:00 p.m. in the Town Office. An inspection committee of Rich Carlson, Larry Courcelle, and Al Wakefield visited the property on October 8, and made their report to the board on October 14. A copy of their report is attached to this decision.
5. In support of the appraised value of \$1,049,300, the Assessor presented two properties – the Hartnett and Cleary properties – comparable to the subject property.

The property of William Hartnett, located at 722 Woodward Road, is approximately 20 years newer and sold with three acres of land in June 2021 for \$550,000. The quality of construction is slightly lower, does not have views, and is about 2/3 the size of the subject property.

The property of Valerie Cleary, located at 105 Spencer Meadows, is similar in age to the subject home, and roughly the same size. The quality of construction is lower and does not have the views. The home and six acres sold in May 2021 for \$767,500.

In support of an appraised value of \$722,800, Mr. Ryan did not submit any evidence, but stated that his property value should be similar to that of his neighbor's, which is assessed at \$722,800.

6. Based upon the inspection of the home, comparables provided by the Assessor, and lack of evidence provided by the appellant, we find the fair market value of the subject property is \$1,049,300.

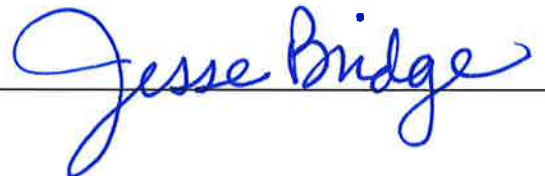
The appellants have a right to appeal this decision to the Director of Property Valuation and Review of the Superior Court of Rutland County by filing a written notice of appeal within 30 days after the mailing of the notice by the town clerk. The fee for the appeal to the Director is \$70; the fee for 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.

  
\_\_\_\_\_, Chair  
Board of Civil Authority

Filed in the Town Clerk's office on 10/26/, 2021 at 9<sup>30</sup> p.m.

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

Attest:   
\_\_\_\_\_

FW: The Ryan /O'Neil Visit

From: al@wakefield-global.com

Sent: Tue, Oct 12, 2021 at 11:01 am

To:

Town of Mendon, Vermont BCA Report

From: Site Visit Team of Larry Courcelle, Rich Carlson and Al Wakefield

Date: Friday October 8, 2021

This location is at the end of a long winding shared driveway.

The property is jointly owned by Harry R Ryan 111 and Jane C O'Neil. The land is 5.54 acres and contains a two story, 3914 square-foot house with a two bay garage. Mr. Ryan says that he built the house circa 1995. We were led on tour of the location by Harry Ryan.

THE GROUNDS AND EXTERIOR HOUSE

On a walk around the property we saw the following: Very manicured grounds with groomed trees, shrubs and flowers all around. There is a stone patio surrounding a great portion of the house; a large pool with a surrounding concrete patio, approximately 25' x 50' at the rear of the house. It was stated that the pool has not been used in a number of years and we did not closely examine its condition. The pool patio is concrete and does appear to be in good condition. The back area also contains a functional substantial sized stone fireplace.

The house is immediately surrounded by a wooden deck and stone walking path adjacent around most of the house. There are two entry doors in the front of the house as well as entries/exits to the rear of the house towards the pool. The roof is standing seam and appears to be in good condition.

The long, mostly south facing view to the rear of the house, is spectacular Vermont!

The HOUSE INTERIOR

First floor

We entered the house through the smaller entry door, with a short hallway, tiled floor to a very large living room with a south facing view. There is a large stone ??? fireplace and the floor is wood/uncarpeted. There is a contiguous dining room also with a south facing view and a kitchen with modern appliances including a stainless steel refrigerator and stove. There is a center island sink which has a granite top as do the other cabinet tops in the kitchen. The wooden kitchen storage cabinets are relatively modern and in good condition.

The second entry door leads to a tiled mud room (with an exit to the garage), used for ski equipment and apparel storage.

The first floor also contains what Harry described as an office and there is a three-quarter bath.

The garage is clean and in good condition.

Second floor

There is a wide stairway up to the second floor. This fully carpeted floor has five bedrooms: a master bedroom with a large walk in shower and one person jacuzzi tub; four additional bedrooms, two of which have bathrooms with walk in showers. The master bathroom has it's own exterior wooden deck. Each of the rooms has it's own walk-in closets. The baths all have tiled floors.

There is an unfinished bathroom, presently used for storage; an additional (attic like) storage room; and a separate laundry/dryer room.

Over head the central hallway is a rotunda or copula like space with a partial walk around balcony and a large (very imposing) moosehead on the wall.

Basement

There is a wide stairway to the finished basement which contains a very large workout area and a very neat furnace room with water storage and softener tanks. Mr. Ryan has modified the heating system so that he can dry ski boots gloves and other apparel.

The floor also contains a work room Utilized for the maintenance , tuning and repair of skis and equipment; and a medium sized room which is presently used as Harry's office (it could also be an additional bedroom).

Our assessment

Overall the grounds and house are in superior condition. The views alone make this a spectacular location.

In terms of evaluating the location the Assessor provided two comps that in our opinion do not compare with the Ryan property.

The owners provided no comps but indicated that their location should be favorably compared to two other properties in the same neighborhood. In our judgment these are not good comps as well.

For these reasons we recommend that the assessed value of \$1,049,300 be sustained.

Larry Courcelle



Rich Carlson



## BCA Hearing Ryan

Date: 09/28/2021

Hearing time: 5:00 p.m.

**Present:** Al Wakefield, Rich Carlson, Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle – BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, Harry Ryan - Appellant

**Call to Order:** Nancy called the meeting to order at 4:55p.m.

**Appellant Info:** Harry Ryan, 271 Stone Hollow, 5.54 acres, 03-01-24.001  
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 introduced the subject property as a single-family residence at 271 Stone Hollow, 5.54 acres, assessed at \$1,049,300 (marked Ryan T-1).

**Appellant Testimony:** Ryan said he looked at what his neighbor's house was assessed at because he built that house and it's very similar to his but there is a \$325,000 or so difference. The Reich house has an outbuilding with electricity as well. The Zmurko house is very similar to his as well as the former Pike house across the street which sold for \$385,000 and is now assessed a lot higher than that. He doesn't think the FMV is done in a fair way to all of the owners.

**Evidence Presented:** none

**Assessor's Response:** none

**BCA Questions:** Lindsey asked if he has any comps to present. Harry said just the ones I have mentioned. He knows other houses, like the Cleary house, but he is not in the position to say what's inside those homes. He said between the Reich house and his there is a lot of similarities and they have a full acre more than him. Nancy asked what do you think the value should be? Harry replied the same as Reich, \$722,800. He believes that is the best comparable according to FMV. Maybe his house is at FMV and the rest are not? Nancy said they are here to look at his only, not others.

**Assessor's Testimony:** Spencer presented two sales. The first is 722 Woodward Road, 3 acres and dwelling sold in June 2021 for \$725,000 (marked Ryan T-2). The second is 105 Spencer Meadows which sold in May 2021 for \$767,500 (marked Ryan T-3).

**Evidence Presented:** Reynolds T-2, Reynolds T-3

**BCA Questions:** none

**Appellant response:** Harry said wouldn't these show that the FMV value of my house should be in the \$700,000 range? Spencer said no because much of the things about Harry's property are superior to the comps. Harry asked if Spencer used these comparables when he assessed his house. Spencer said no. Harry asked how he appraised his house. Spencer said he uses a software called Microsolve, which uses computer modeling that attempts to mimic market value. Harry asked what do you plug into the program? Spencer said there are judgmental things such as grade and quality, condition, effective age.

**Follow up:** none

**Inspection Committee Members:** Al, Rich, Larry

**Date of Inspection:** Friday October 8, 2021 at 10:30am

There being no further business, the hearing was recessed at 5:15p.m. and will reconvene on October 14, 2021 at 4:15p.m.

**Inspection Report:** The hearing reconvened at 4:31 pm on October 14, 2021. Present at the hearing were Dick Wilcox, Larry Courcelle, Al Wakefield, Rich Carlson, Lindsey MacCuaig, Ann Singiser – BCA members, Nancy Gondella – Chair/Town Clerk. Al read the report which is attached to the minutes.

**Discussion:** Members of the inspection committee stated that the grounds are immaculately well maintained, the views are gorgeous, and the quality of construction/fixtures/appliances was quite high.

The meeting was adjourned at 4:37 p.m.

  
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Jesse Bridge – Secretary/Asst. Clerk

  
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Nancy Gondella – Chair/Town Clerk