

**Board of Civil Authority  
Tax Appeal Decision  
SPAN – 384-119-12772**

To: Roman & Margaret Smiechowski  
From: Board of Civil Authority  
Date: October 18, 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 297 White Pine Hill.

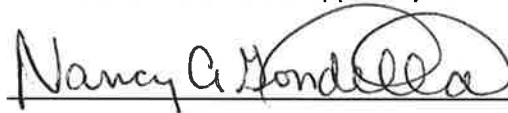
1. We find that Roman & Margaret Smiechowski are the owners of an 11.7-acre lot and house at 297 White Pine Hill, Mendon, Vermont. The 2197 square foot house, built in 2002, contains a family room with a wood stove and stone surround, kitchen, living room, three bedrooms and 2 baths. Outside, there is a storage shed and a water pump building. There is also a very large two-story, detached garage with stucco siding that matches the house. There are two overhead doors at the front and a wide single overhead door at the rear. Attached to the garage is a three-sided carport style structure. On the second story of the garage is an insulated room which runs the length of the structure. It is unclear as to whether this garage is properly accounted for on the lister card.
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 1999 as land only for \$30,000. 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 \$659,600 for the 2021 Grand List. Mr. Smiechowski grieved within the proper time and the Assessor did not change his appraisal on the basis of the grievance. Mr. & Mrs. Smiechowski appealed to this board on July 7, and the board heard his appeal on September 14, at 5:00 p.m. in the Town Office. An inspection committee of Larry Courcelle, Lindsey MacCuaig, and Ann Singiser visited the property on September 21, and made their report to the board on October 5. A copy of their report is attached to this decision.
5. In support of the appraised value of \$659,600, the Assessor presented three properties – the Meringoff, Hartnett, and Cleary properties – located in Mendon. We find these properties to be comparable to the appellants property. In support of an appraised value of \$440,000, Mr. Smiechowski presented several homes he believes to be superior to his with lower assessments, as well as photographs of the issues his home has.

The property of William & Christine Hartnett is located at 722 Woodward Road. 3 acres and the 2878 square foot house sold for \$725,000 in June 2021. The board finds this to be the best comparable. The home is slightly largely and the acreage is less, but the quality is similar.

6. The board noted several issues – water damage, ceiling damage, unfinished room, front steps – that would affect the overall value of the property.
7. The board suggests the Assessor re-measures the detached garage and carport, while also ensuring the proper permits have been obtained.
8. Based on all of the information, the board finds the fair market value of the subject property is \$610,600.


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 10/18, 2021 at 2 p.m.

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

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

Town of Mendon  
2282 US Route 4  
Mendon, Vt. 05701

Report of Inspection Committee

To: Board of Civil Authority  
Mendon, Vt.

From: Lindsey MacCuaig, Jim Reddy, Larry Courcelle; Inspection Committee

RE: Inspection of property at 297 White Pine Hill (PVT) Mendon, Vt. owned by Roman and Margaret Smiechowski

We conducted an inspection of the property on Sept. 21, 2021 at approximately 5:00 p.m. Roman Smiechowski was present and accompanied the Inspection Committee. The approach to the property is approximately .4 miles from Town Line Road in Mendon and is a gravel road with various grade changes starting out fairly flat with two steeper grade changes. The first section of the road is shared with other property owners. The dwelling and out buildings sit on 11.70 acres. The land around the house is cleared and features a rolling maintained lawn and a pond. The remainder of the property is largely wooded.

The 2197 sq.ft. house was built in 2002 and is a tri-level contemporary design with stucco siding. As pointed out by Mr. Smiechowski, the front steps are in need of replacing. We entered the house through a south facing porch with a tile floor into a garage with an overhead door which faces west. The garage walls and ceiling have sheetrock and are taped. The sheetrock is unfinished but serves as a fire barrier between the garage and the house. From the garage we entered into the family room which has a wood fired stove with a stone surround. There is wood flooring in this room. There is a ¾ bath and a separate area with a washer and dryer. Also on this floor is a multipurpose room with a closet. A basement area contains a Buderus boiler and a water heater.

From the family room are stairs to the second level. There is a smaller kitchen, and a dining/eating area with wood flooring. The kitchen floor has tile and there are granite countertops. From this area we entered into the living room which also has wood flooring and a fireplace and double doors to the outside. The fireplace has cracks in the mortar holding the stone facing together and a temporary metal post is supporting the masonry. There were signs of water damage on the left side of the fireplace stonework at the junction between the sheetrock ceiling and the stonework. There are no steps beyond the double doors. We observed some ceiling damage possibly caused by structure movement. There were no water stains present. This issue was pointed out in Mr. Smiechowski's presentation to the BCA. There is a large window wall facing west in the living room.

Another set of stairs leads up to a hallway. On this level is a master bedroom and a separate unfinished room with two closets. This room is designed to be the master bath. Also on this floor is a full bath with a walk in shower and two bedrooms with closets.

Outside there is a storage shed and a water pump building. The large detached garage is two stories and has stucco siding which matches the house. There are two overhead doors at the front and a wide single overhead door at the rear. Attached at the rear of the garage is a three sided carport style structure where a tractor was parked. The information on the Mendon property card indicates the detached garage is 24 ft. by 24 ft. equalling 576 sq. ft. The site committee observed that this information is incorrect and that the length of the garage is much longer than indicated on the property card. There is also the issue with the three sided carport which does not seem to be accounted for. Outbuildings are valued at \$31,900.00 The site committee believes it is up to the town to re-measure these structures for a correct assessment. On the second level of the garage is an insulated room which runs the length of the structure.

The parcel value information list the land value at \$131,400.00, the dwelling at \$479,300.00, site improvements at \$17,000.00, outbuildings at \$31,900.00 for a total homestead value of \$659,600.00

The site committee examined the comparables located at 776 Cream Hill Rd (town exhibit #2), 722 Woodward Rd.(town exhibit #3, and 105 Spencer Meadows (town exhibit #4) looking at land size and most importantly the value per square foot as compared to 297 White Pine Hill.

Based on the comparisons, the site committee recommends that the assessment under appeal which is \$659,600.00 be adjusted to \$610,600.00

The highest and best use of the property is residential, as currently used.

The site committee once again cautions that an assessment of the garage could affect the overall value.

Respectfully submitted,

Lindsey MacCuaig



Jim Reddy

Larry Courcelle



Oct. 2, 2021

## BCA Hearing Smiechowski

Date: 09/14/2021

Hearing time: 5:00 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, Roman Smiechowski -Appellant

**Call to Order:** Nancy called the meeting to order at 4:50 p.m.

**Appellant Info:** Roman and Margaret Smiechowski, 297 White Pine Hill, 10-02-00.000 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 a single-family residence on 297 White Pine Hill, 11.7 acres, assessed at \$695,600 (marked Smiechowski T-1).

**Appellant Testimony:** Roman handed out his exhibit (marked Smiechowski A-1). Roman said he found a few things that people look for when looking to purchase real estate. The first is location and he believes his home is not in a desirable location anymore due to the neighbor's house which you see when you drive to his house. It looks like a shack and at least once every two weeks' police come knocking on his door looking for the neighbor. Another thing people look for is access to services. He asked Comcast for high speed internet and they told him he could have it installed for \$10,000. The next item he discussed is something he read on how to increase the value of your home. The first item is upgrading to high demand finishes; he doesn't believe he has that. The second is invest in energy efficient fixtures, he doesn't have those. The third is spruce up your landscaping, all he does is mow. The fourth is inspect the floors, kitchen and bathrooms. One of his bathrooms is not finished which he has a picture of. Next, he needs a new roof on his house, it has hail damage. He has a picture of his garage which isn't finished. A lot of the floors in his house are laminate. The tiles in the kitchen need to be fixed. He said there is a lot of work that needs to be done. He also has a comp of a home for sale (marked A-2) which is 4,500 sf for \$525,000. His house is not even close to that. Next, he looks at his neighbor Mr. Schill who has 134.8 acres and a nice house worth \$709,500. His house is assessed at \$659,500 which it's only 60,000 less for a lot less acres. Another house he presented is Dr. Zak who has 200 acres and a house assessed at about \$800,000. His house is very comparable to Dr. Zak. The other house he presented is his neighbor on the road which is assessed at \$696,000 and there are two dwellings and more acreage. Roman believes he is being judged by Covid. His house looks good from the outside but it needs a lot of work inside.

**Evidence Presented:** Smiechowski A-1, Smiechowski A-2

**Assessor's Response:** none

**BCA Questions:** Rich asked for an explanation on the pictures. Lindsey asked if the comps he used were the assessed values? Roman said yes, he took the values from the reassessment book. He doesn't think he could sell his house for this. Nancy asked what do you think it should be valued at? Roman replied that he realizes the value was low before but he figures in \$430,000-\$440,000. Rich asked if he would sell it for that? Roman said yes for cash. Al asked how long he had been there? Roman said 20 years, he built the house.

**Assessor's Testimony:** Spencer presented three sales. The first is at 776 Cream Hill Road, it's a dated home on 45+ acres which sold in September 2020 for \$675,000 (marked Smiechowski T-2). The second is 722 Woodward Road, sold dwelling and 3 acres in June 2021 for \$725,000 (marked Smiechowski T-3). The third is 105 Spencer Meadows which sold May 2021 for \$767,500 (marked Smiechowski T-4).

**Evidence Presented:** Smiechowski T-2, Smiechowski T-3, Smiechowski T-4

**BCA Questions:** Al asked what the role of distance is when developing comps. Spencer said if the subject were for sale and the comps were for sale, the same buyers would consider both. In his opinion if the subject property and some of the comps were for sale they would compete with the same buyers. He also uses neighborhood classification.

**Appellant response:** Roman said the \$767,500 is much more sf than his. He wouldn't compare that to his, it's in a different league. His house needs so much more work. The \$675,000 house is different than his too. His is in better shape but 46 acres is a good chunk of land and he doesn't think it compares to his either. The \$725,000 house is about the same size but has much more acreage. Nancy reminded him that only 3 acres sold with the house. He said this house is probably finished and his is not. He said his house went up much more than his neighbors, it went from \$367,700 to \$659,900.

**Follow up:** none

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

**Date of Inspection:** Tuesday September 21, 2021 at 4:30p.m.

There being no further business, the hearing was recessed at 5:30p.m. and will reconvene on October 5, 2021 at 6:00p.m.

**Inspection Report:** The hearing reconvened at 6:05pm on October 5 2021. Present at the hearing were Dick Wilcox, Ann Singiser, Larry Courcelle, Al Wakefield, Rich Carlson, Lindsey MacCuaig – BCA members, Nancy Gondella – Chair/Town Clerk, Jesse Bridge, Secretary/Assistant Town Clerk. Larry read the report which is attached to these minutes.

**Discussion:** There were no questions and the hearing closed at 6:12p.m.

  
Jesse Bridge – Secretary/Asst. Clerk

  
Nancy Gondella – Chair/Town Clerk