

# Minutes of Meeting

## COVENTRY BOARD OF CIVIL AUTHORITY

Property Tax Appeals

Wednesday, August 9, 2017

6:30 p.m.

Coventry Town Office

168 Main St, Coventry, VT 05825

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### Board of Civil Authority Present:

*Justice of the Peace:* John Miller (Chairman); Donald Hunt; Cheryl Currier; Anita Allen; Melissa Gallup

Not Present: Richard Lussier; Sherry Bradley

*Town Select Board:* Michael Marcotte; Brad Maxwell; Scott Morley

*Town Clerk:* Deb Tanguay

*Town Listers:* Lyell Reed; Anita Gariepy; Gary Petit; David Barlow (Assistant to Listers)

*Appellants:* Hearing 1: K. Colin Parker;

Hearing 2: Joseph & Catherine Rossi; Karen Jenne

**Purpose:** To hear property tax grievances of: K. Colin Parker (108 Billings Point Rd – Parcel ID #0TH10001); and Joseph & Catherine Rossi (2858 Pine Hill Rd – Parcel ID #0TH20018); Appoint Inspection Committees

**1.) Call to Order:** BCA Chairman John Miller called the meeting to order at 6:30 p.m. after having noted a quorum of BCA members, and that all Listers and all appellants were present.

Mr. Miller informed everyone present that the meeting will be recorded and to speak distinctly and state your name for the record. All appellants and Listers exhibits are considered public documents and will be attached and considered incorporated in the Minutes.

**2.) Administer Oaths:** The Board of Civil Authority was sworn in by Town Clerk, Deb Tanguay. Members present signed the oath. The Town Listers and sets of appellants were sworn in by BCA Chairman, John Miller, regarding their respective testimonies for the above-cited hearings. Town Listers and appellants signed the oath. All oaths have been received and recorded with the Town Clerk.

Public notice for the grievance hearings was noted as dated and posted by the Assistant Town Clerk on August 1, 2017.

Mr. Parker requested the Board to move his hearing before Mr. Rossi as Mr. Rossi had extensive information that he needed to present. The Board accepted Mr. Parker's request unanimously and moved K. Colin Parker to Hearing #1 @ 6:30 p.m. and Mr. Rossi to Hearing #2 @ 7:15 p.m.

### **3.) Hear Tax Appeals:**

#### **TAX APPEAL #1 – August 9<sup>th</sup>, 2017**

K. Colin Parker – 108 Billings Point Rd (OTH10001) – hearing commenced at 6:43 p.m.

Town Select Board member Brad Maxwell requested Chairman's approval to recuse himself from Parkers' Hearing due to the fact he owns property on the same road. Request was approved.

**LISTERS INTRODUCTION:** Listers Lyell Reed, Anita Gariepy, and Gary Petit were all present. Mr. Reed spoke for the Listers. In 2002, the Town hired a State Appraisal Company and Mr. Reed was a lister at this time. They visited every property in Coventry and collected data, graded buildings & land, and compiled the information sheets. In 2008, a follow-up assessment was performed on every Coventry property and information sheets were updated with changes as necessary. However, at the 2008 follow-up assessment, the Listers only performed drive-bys of each property. Since 2008, Mr. Parkers' assessment has been the same.

**APPELLANTS' TESTIMONY:** **Appellant Exhibit #1** was entered as the appellants' evidence to the hearing, received on August 9<sup>th</sup>, 2017 at the hearing. It contained a letter from Mr. Parker (one page); in addition to, an internet article (two pages) titled "How dangerous is it really to live near a landfill? (And how near is too near?) Published date could not be determined from article. Mr. Parker felt these items were relevant to the appeal.

Mr. Parker stated he lives at the Billings Point Rd property containing 26.18 acres near the landfill and his 170 acres farmland is located further up the Airport Road. Both properties are within a mile of the landfill. Mr. Parker stated he is being taxed as other Coventry property owners and feels his assessment should be lowered due to the nuisances and undesirables of his properties being in proximity of the landfill. He referred to his exhibit which states his reasoning in asking for the decrease.

**LISTERS TESTIMONY:** Town Lister Lyell Reed spoke on behalf of the Listers.

**Lister Exhibit #1** was entered as the Listers evidence into the hearing. It was a Vermont Property Transfer Tax Return of a sale from Leslie Joseph to New England Waste Services of Vermont of a dwelling & 23.93 acres located at 1407 Airport Rd on February 16<sup>th</sup>, 2017 with a sales price of \$295,000.00.

**Lister Exhibit #2** was entered as the Listers evidence to the hearing. It was an Itemized Property Costs report prepared by the Listers for Mr. Parker's 108 Billings Point Rd property.

**Lister Exhibit #3** was entered as the Listers evidence to the hearing. It was a Notice of Change Appraisal of Real Estate which was mailed to Mr. Parker regarding his 108 Billings Point Rd property. This document referenced a \$7,000.00 reduction in assessment value due to the sale of 8.02 acres to Mr. Parker's son (Stanton Parker).

**Lister Exhibit #4** was entered as the Listers evidence to the hearing. It was a Notice of Change Appraisal of Real Estate which was mailed to Stanton Parker (son of K. Colin Parker) regarding his purchase of 8.02 acres from his father.

Mr. Reed stated Mr. Parker saw him during the grievance hearings and understood his concern in living close proximity to the landfill. However, as a listing body, they have to grade everyone the same and keep in mind current market conditions and values and sales that have happened. Mr. Reed mentioned that Huz Joseph property which is closer to the landfill is similar land to Mr. Parker's property. The Joseph property contained 22 acres with a town assessment of \$288,700 and it sold and closed for \$295,000; selling for above town assessment. Mr. Reed stated this presents no indication to him that there was a negative impact on properties in close proximity to the landfill. The Joseph property was on the market for a year. Mr. Parker concerned some properties being sold were to the Waste USA; therefore, the selling prices would not be accurate for consideration. Mr. Reed stated in determining the assessment, properties are based on fair market value of today. Over time, many properties near the landfill have sold at or above the assessment.

Mr. Reed noted that materials provided by Mr. Parker as his Exhibit #1 is not evident and not specific to this landfill. Recently Collin's son purchased some land off from him and has built his primary home. It was the Listers position, if you choose to build next to the landfill and are aware of the adverse effects with sound, etc. then it was still appealing enough to build there. Therefore, the Listers would be keeping the assessment the same.

Mr. Parker's data sheet represents a 5% depreciation for economic consideration for his home with 26.18 acres in the amount of \$9,921. This reduction for economic consideration is for the property being in close proximity to the landfill so his assessment already has this deduction taken into account. In 2002, these grades were established with the appraisal company. Since this time, there has not been a need to adjust these grades or economic deviations on any property. In addition, the property assessment dropped with the selling of the 8.02 acres to his son from \$221,800 to \$214,800. Land parcel assessments are based on land schedules that were established in 2008 and these schedules are currently still being used.

The Board of Civil Authority asked both the Listers and the appellant questions. During this timeframe, it became evident that there was a misunderstanding of the scope of the appellants' land being presented for appeal. It was determined that the appellants' primary home and 26.18 acres is eligible for appeal,

due to the selling of 8.02 acres to his son. Mr. Parker's 170 acres will not be considered during this appeal process.

**INSPECTION COMMITTEE APPOINTMENT:** An Inspection Committee was called for, noting the requirement for at least three members. BCA members Anita Allen, John Miller, and Melissa Gallup offered to serve on the inspection committee. The inspection was scheduled for Monday, August 14<sup>th</sup>, 2017, at 5:30 p.m. The appellants advised they would be present.

**ADJOURN PARKER EVIDENCE HEARING:** BCA Chairman John Miller adjourned the appeal at 7:12 p.m.

## **TAX APPEAL #2 – August 9<sup>th</sup>, 2017**

Joseph & Catherine Rossi – 2858 Pine Hill Rd (OTH20018) – hearing commenced at 7:17 p.m.

**LISTERS INTRODUCTION:** Listers Lyell Reed, Anita Gariepy, and Gary Petit were all present. Mr. Reed spoke for the Listers. Again in 2002, the Town hired a State Appraisal Company. The appraisal company made index cards of every town property, detailing land size, house size, schedule of house, etc. After this re-assessment, the appraiser left the Listers with tables that they have been using since in order to make sure every property is being graded the same, fair and equally using these tables and guidelines. The Listers derived the Rossi's property assessment sheet from these tables and guidelines.

**APPELLANTS' TESTIMONY:** **Appellant Exhibit #1** was entered as the appellants' evidence to the hearing, received on August 9<sup>th</sup>, 2017 at the hearing. It was a packet (31 pages) of information with an Appendix from the Rossi's detailing documents, requests, concerns and miscellaneous information that the Rossi's felt were items relevant to the appeal. Please refer to the evidence for more detailed information.

Mr. & Mrs. Rossi's had Karen Jenne present to speak on their behalf, as needed.

Mr. Rossi started by briefly explaining the pages and their corresponding purposes with their appeal. They requested for the BCA members to read this packet over the next couple of weeks as they will not be reviewing every page during this hearing but are requesting to have a change to their appraised value of their home and related items on the property cost sheet. They wish to appeal the Listers decision made on July 12, 2017 as the Listers did not address all of their concerns regarding the appraisal of their property.

Mrs. Rossi voiced some concerns regarding the depreciation scales, standards, guidelines, and ratings being used by the Town Listers are inconsistent and inaccurate; in addition to, having concerns with town Listers. The Rossi's pulled a small sample of properties for comparisons.

On July 12, 2017, the Rossi's made requests to the Board of Listers. Some of these requests for challenges were as follows based on the current condition of their home and property:

Request for change in quality rating,  
Request for change in energy adjustment,  
Request for change in basement garage,  
Request for change in physical and functional depreciation,  
Request for changes in building site and land grades,  
Request for change for the outbuilding  
Concerns with 2008 Property Reappraisal

At the grievance, the Rossi's submitted in writing asking how the Listers came to their decision on calculating different aspects of their home and never received the information. They are contending their home is of fair/average quality and not average/good quality as being currently assessed.

The Rossi's agreed they made a living portion in their basement garage for a family member. Work commenced in 2010 and was completed in 2014. In May 2017, a reappraisal of their property was performed and their assessment cited a basement garage had been added to their residence. The Rossi's are contesting this to be inaccurate as this is not a finished garage and sole purpose serves as access to a fuel tank and should not be classified as such.

The Rossi's stated they had concerns with objectivity of Town Listers. Michael Marcotte stated the roles and office for Town Listers are elected positions by the Coventry town residents at town meeting and is not overseen by the Board of Civil Authority.

**LISTERS TESTIMONY:** Town Lister Lyell Reed spoke on behalf of the Listers.

**Lister Exhibit #1** was entered as the Listers evidence to the hearing. It was a listers assessment worksheet on the Rossi's property.

**Lister Exhibit #2** was entered as the Listers evidence to the hearing. It was an information sheet used to collect data used or the listers software on the Rossi's property.

**Lister Exhibit #3** was entered as the Listers evidence to the hearing. It was the 2008 Coventry Reappraisal Guidelines.

**Lister Exhibit #4** was entered as the Listers evidence to the hearing. It was a residential quality worksheet on the Rossi's property.

**Lister Exhibit #5** was entered as the Listers evidence to the hearing. It was a comparative market analysis on the Rossi's property prepared by Lyell Reed.

**Lister Exhibit #6** was entered as the Listers evidence to the hearing. It was a real estate listing of property located at 607 Lane Road, Coventry, Vermont which closed 8/11/17 for \$260,000.

**Lister Exhibit #7** was entered as the Listers evidence to the hearing. It was a real estate listing of property located at 423 Mayhew Rd, Jay, Vermont.

**Lister Exhibit #8** was entered as the Listers evidence to the hearing. It was a real estate listing of property located at 1127 Hidden Pines Rd, Derby, Vermont.

**Lister Exhibit #9** was entered as the Listers evidence to the hearing. It was a real estate listing of property located at 355 Whispering Pines, Derby, Vermont.

**Lister Exhibit #10** was entered as the Listers evidence to the hearing. It was a picture of the Rossi's home with the view.

**Lister Exhibit #11** was entered as the Listers evidence to the hearing. It was a real estate listing of property located at 2917 VT Rte 14N, Coventry, Vermont.

**Lister Exhibit #12** was entered as the Listers evidence to the hearing. It was a real estate listing of property located at 195 Piette Rd, Coventry, Vermont.

**Lister Exhibit #13** was entered as the Listers evidence to the hearing. It was a real estate listing of property located at 76 Drown's Mill Rd, Coventry, Vermont.

**Lister Exhibit #14** was entered as the Listers evidence to the hearing. It was a real estate listing of property located at 1775 Coventry Station Rd, Coventry, Vermont.

Mr. Reed commented on the grade assessment of the Rossi property. When the property was revisited to add the garage space turning into living space, Doug Lay (VT District Supervisor for the Dept. of Property Valuation & Review who is a consultant to the Listers) went with the Listers as Coventry had two very new Listers. The Coventry Listers wanted to ensure the square foot calculation correctly. There is a procedure for grading properties which has been in existence since 2002 and was established by the appraisal company hired. The grading schedule is used to derive at the precise rating of each property. With Doug Lay's supervision, the Listers calculated 3.5 grade for the Rossi property, which was the same as 2002 appraisal.

The Rossi's did discuss of their property construction issues during the grievance hearing, of it being sub-standard construction with heating and plumbing issues. Mr. Reed stated that a well-known building contractor (Roger Audit) constructed the Rossi's property and there was no evidence, such as pictures, or heat bills, etc. provided at the grievance hearing. Therefore, the Listers maintained the property was of average construction and condition. Mr. Reed instructed how to read the functional depreciation schedule and the calculation of such based on the grade. Physical depreciation is based on the condition of the building and since 2012, the Listers have used actual age and actual conditions of the buildings

being assessed and not schedules. They determined this procedure to be more accurate to actual conditions of each property.

Mr. Reed explained market comparative analysis. He stated the Listers office is graded by the State of Vermont every year. If the Town maintains a CLA (Common Level of Appraisal) within 20% above or below, then a reassessment is not required. If it is more, then the Town will need to reassess. Property Transfers are sent to the State of Vermont and is used for basis on grading the Town for its CLA. Costs tables were set in 2002 and rest in 2008 with assistance of Doug Lay. Costs schedules have been the same since 2008. Mr. Reed stated that even with data since 2008, the Town of Coventry has been able to maintain CLA at 101% and that is substantial. Property sales in Coventry have been coming in at or near town assessments.

The Mayhew Road in Jay, Vermont, and the Lane Road in Coventry, Vermont, are real estate listings closest for comparisons to the Rossi property. Listers were advised the subject property does not have a view by the Rossi's. Mr. Reed went thru Town archives and provided a picture as evidence indicating mountain views and the bay would be visible if trees were to be cut. Therefore, if you sell the property, the view is there.

Mr. Reed commented on the site and grade on that road, properties seem pretty similar. The house site is always higher due to building the house in the best spot. Mr. Reeds discussed the outbuilding as being 1600 sq. ft. sufficient building with a value of \$14,000 assessed and 50% depreciation. He stated the outbuilding is not brand new; however, it was in stable and good condition. Good enough where a business was ran out of it for many years.

The Board of Civil Authority asked both the Listers and the appellant questions. The Listers Grievance procedure was discussed. It was re-iterated that evidence was not provided at the time of grievance hearing and the property has had the same grade value since 2002. With some adjustments to the properties CAMA sheet, the assessment went from \$257,300 to \$278,200.

Since this was a hearing for collecting evidence, Michael Marcotte requested for Rossi's to obtain written evidence from Doug Farham (Doug Lay's supervisor) on issues that was discussed between Mr. Farnon and the Rossi's and have this presented to the BCA for review.

Mr. Reed stated that Coventry does not have a view tax like some other towns. The property grade is what determines the rate assigned to each property based on what the site offers; such as the view, wetness, dryness, dirt road, paved road, etc.

Karen Jenne asked Lyell Reed questions regarding Doug Lay's involvement with the site visits. Mr. Reed stated that Doug Lay viewed 10 properties this year and plans on doing additional in the future. Ms. Jenne also questioned the number of valid sales in Coventry's CLA at 101%. Mr. Reed replied 35 sales were reviewed and approx. 15-17 were valid sales.

**INSPECTION COMMITTEE APPOINTMENT:** An Inspection Committee was called for, noting the requirement for at least three members. BCA members Donald Hunt, Cheryl Currier, and Scott Morley offered to serve on the inspection committee. The inspection was scheduled for Wednesday, August 16<sup>th</sup>, 2017, at 6:30 p.m. The appellants advised they would be present.

**ADJOURN ROSSI EVIDENCE HEARING:** BCA Chairman John Miller adjourned the appeal at 8:21 p.m.

**ESTABLISH INSPECTION COMMITTEES' REPORTING AND DECISION-MAKING ON APPEALS:** Under Chairman John Miller, the BCA agreed to pursue their decision making on the 2017 tax appeals at a 6:30 p.m. meeting on Wednesday, August 30<sup>th</sup>, 2017 to be held at the Coventry Town Office.

**ADJOURN:** Town Select Board Brad Maxwell made the motion for the BCA to adjourn the 2017 tax hearing process until August 30, 2017, at which time they will hear the results of the inspection teams and make decisions on the appellants' properties. Mr. Marcotte seconded the motion, which was carried unanimously. There being no further business at hand, Chairman John Miller adjourned the meeting at 8:30 p.m.

Minutes by Deb Tanguay  
Typed on August 13, 2017  
Received and filed by:

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John Miller  
Chairman, Board of Civil Authority

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Deb Tanguay, Town Clerk

Attachments, included and incorporated into these Minutes:

Parker – 1.) Appellants Exhibit 1) Listers Exhibit 1, 2, 3; 4

Rossi – 1.) Appellants Exhibit 1) Listers Exhibit 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13; 14