

**TOWN OF STRATTON  
BOARD OF CIVIL AUTHORITY  
2025 Tax Appeals**

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**Minutes – September 16, 2025**

Board members present: Chair – Boomer Walker, Clerk / Member – Kent Young, Members – Greg Marcucci, Pat Coolidge, Helen Fuller Eddy, Lorraine Weeks-Newell, Nancy Ferrucci and Diane Niederhauser.

7:00pm: Boomer Walker reconvened the meeting, as determined at the September 3, 2025 meeting, to accept the Site Visit Committee reports of properties under appeal, then to deliberate and make decisions regarding the three appeals heard. Recording of the meeting commenced. Site visit reports were distributed and accepted.

At 7:02pm, the Chair asked for a motion to enter Deliberative Session. Kent Young so moved. Helen Fuller Eddy seconded – all concurred and a Deliberative Session commenced.

At 7:46pm, the Chair asked for a motion to exit the Deliberative Session. Kent Young so moved. Diane Niederhauser seconded – all concurred. No formal decisions were made.

Following the Deliberative Session, the board agreed to proceed with decisions regarding the properties under appeal. Decisions were made as follows:

**Great River Hydro, LLC:** Parcel ID 1400002 of 1140 acres valued at **\$1,621,000.00**. In accordance with the deliberative discussion, Kent Young moved to maintain the assessment as determined by the Listers. Greg Marcucci seconded – all concurred. (Reason for said decision: The Board had determined that since the value the Listers applied to this property this year was a value previously determined by the VT Dept. of Taxes, Property Valuation and Review (PVR), this is an issue that should be settled between the appellant and PVR. It is the understanding of the Board that should the board deviate from said value provided by PVR, PVR would make an adjustment that would alter the tax rate; hence the taxpayers of the Town would be affected by the decision).

**The Mona Zinman Rev. Trust:** Parcel ID 0302012.00003B (3 Mountain Reach Mews) assessed at \$3,385,000.00. In accordance with the deliberative discussion, Greg Marcucci moved to reduce the assessed value to **\$3,377,000.00**. Helen Fuller Eddy seconded – all concurred. (Reason for said decision: The Site Visit Committee had noted that only two fireplaces were observed, instead of three as shown on the Listers' Card. An additional bedroom did not alter the assessed value. None of the Appellant's comparable units had been available for viewing, but units chosen as comparable with the Appellant's did not have the location or, as best as the board could determine, the recent extensive high-end renovations, equivalent to that of the Appellant's unit.)

**Skyfall Dev., LLC:** Parcel ID's 0800039.8 and 0800038.7, 5.5 acres, at 23 Gold Medal Circle, assessed at \$3,592,400.00. Boomer Walker recused himself from the decision and so Vice Chair, Greg Marcucci acted as Chair. In accordance with the deliberative discussion, Kent Young moved to maintain the assessment at **\$3,592,400.00**, as determined by the Listers. Helen Fuller Eddy seconded – all concurred. (Reason for said decision: Mandatory requirements for site inspections include inspecting the entire property. The committee had been given one hour to make their inspection and agree that given the magnitude of this home and limited time for the inspection it is possible that things were missed. The actual layout of

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the finished basement does not appear to agree with the listers card drawing taken from the original house plans submitted.

The Inspection Committee is also required to confirm that listing information is correct. The following omissions were noted and should be considered by the Board of Listers:

1. Built in pool and hot tub should be added
2. Elevator accessing all levels should be added
3. Unfinished basement has been completed and is finished
4. Square footage of the theater room appears not to have been calculated into the square footage of the lower level
5. Geo-thermal should be added as an additional heat source

The design of this home and the quality of building materials and construction methods used and its location in an exclusive neighborhood close to a major ski area make this a unique, one-of-a-kind property.

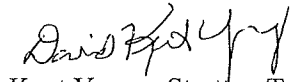
Although several comparable properties had been used in the Appellant's appeal to the Board of Civil Authority, none had been made available for the inspection committee to view.

Square-footage values used by the appellant seemed to have included the combined total of all land and structures assessed value divided by the square-footage of the house only. The Listers had shown that the square-footage value was much lower based on their calculations. This situation was left open as the Town's Assessor, nor the Listers had been allowed to inspect / evaluate the structure to determine its as-built square-footage and were unable to observe the interior of the structure.

Though in general the board agreed that the assessment should be increased due to the omissions from the Listers' Card, the board does not have the resources available to make such a determination.)

**Adjournment:** Boomer Walker resumed as Chair. The Clerk agreed to prepare minutes and decision paperwork and route it for approval and distribution to the Appellants per the statutes. With no further business, the Chair asked for a motion to adjourn. Helen Fuller Eddy so moved. Diane Niederhouser seconded – all concurred and the meeting adjourned.

Minutes by:



Kent Young, Stratton Town Clerk