

**STRATTON BOARD OF CIVIL AUTHORITY  
OFFICIAL NOTICE OF DECISION**

To:  
Sky Fall Development LLC  
PO Box 721  
Stratton Mountain, VT 05155

**Appellant notified by certified mail on** September 17, 2024

**Result of Grievance:**

Your appeal to the Board of Civil Authority concerning the appraisal of your property, identified in the Grand List Book as **0800039.8** and (SPAN) **627-197-11815** has been given careful consideration with the following results:

The current assessment of \$2,112,700.00 will be maintained at \$2,112,700.00.

**APPEAL:**

**Date Appeal Filed:** July 8, 2024

**BCA Hearing Notice Date:** Jul 22, 2024

**Date, Time, Place of BCA Hearing:** August 19, 2024, 6:45PM, Stratton Town Office – 9 West Jamaica Road, Stratton VT

**BCA Members Present:** Greg Marcucci (Acting Chair), Al Dupell, Pat Coolidge, Helen Eddy, Diane Niederhauser, Lorraine Weeks-Newell and Kent Young

**Appearing for the Listers:** Candie Bernard (Chair), Beth Liller, Brit Wohler, Town Assessor Gary Fournier representing Purvis & Associates

**Appearing for the Appellant:** Property owner, Rand Neeves

**Summary of Testimony/Argument by the Appellant:**

See attached Minutes of Property Tax Appeal Hearings – Page 1

**Summary of Testimony/Argument by the Listers**

See attached Minutes of Property Tax Appeal Hearings – Page 1

**Report of the Inspection Committee:**

See attached Site Committee Report

**Decision of the Board of Civil Authority:**

**Decision regarding the Appeal of Skyfall Development, LLC, 23 Gold Medal Circle (Parcel ID 0800039.8):** The agent for said property, Rand Neeves, appealed that the building under construction should not be assessed at all, because the Town's assessor did not attempt to assess it on (or very near) April 1, 2024, but instead visited the property on May 21, 2024. The Statutes in fact do give the Listers a window of April 1 to early June to complete their assessments. The Listers should also ensure that the property is assessed as it might have existed on April 1 of that year. Although the assessor did not get to the property until May 21, he still was not allowed into the structure. This denial was made despite the fact that the agent had agreed to do so as a condition of the Zoning Permit, which allowed for this structure to be built. Additionally, as is custom, the agent did not offer opinion on the progress of construction on the property as of April 1, 2024, during Listers' Grievance, nor did he provide such information to this Board. It was known to some board members and also previously acknowledged by the Listers that the foundation and shell of the property existed on April 1, 2024. The Site Visit Committee toured the property on August 30 and observed that construction was still in progress and that the interior walls remain as open studs.

Under the law, the Appellant *bears the Burden of Persuasion. The BCA must be persuaded that the totality of the evidence presented favors the Appellant's position that the Listers' valuation of their property is incorrect. The Appellant also bears the Burden of Production. The evidence the Appellant produces must be sufficient to prove that the Listers incorrectly listed the value of their property.* It was the opinion of the Board that the Appellant failed to do so.

Al Dupell moved to maintain the Assessment of Skyfall Development, LLC, 23 Gold Medal Circle (Parcel ID 0800039.8) at the value previously determined by the Board of Listers at \$2,112,700.00. Pat Coolidge seconded. All concurred.

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**MINUTES – August 19, 2024**  
**Tax Appeal Hearings**

BCA Members Present: Al Dupell, Greg Marcucci, Helen Eddy, Diane Niederhauser, Lorraine Weeks-Newell, Pat Coolidge, Kent Young; Listers present: Candie Bernard, Beth Liller and Brit Wohler; Assessor – Gary Fournier; resident – Steve Fletcher and appellants, Rand Neeves and Rocco Lettieri.

The Vice-Chair, Greg Marcucci called the meeting to order at 6:30pm. Chair, Boomer Walker, was not present; therefore, after a brief discussion, Kent Young nominated Greg Marcucci to act as Chair and Al Dupell as Vice-Chair. Pat Coolidge seconded – all concurred. Al Dupell took the oath of office.

**6:45pm:** The Hearing for Skyfall Dev. LLC, 23 Gold Medal Circle (Parcel ID 0800039.8) commenced with Rand Neeves as acting Agent. The Clerk gave the oaths to those persons testifying in this case - the Board of Listers, Gary Fournier (Assessor), and Rand Neeves (Appellant). Mr. Neeves confirmed that he had no questions regarding the rules of procedure. No conflicts of interest regarding said property existed with BCA members present. Candie Bernard introduced the property as given above, assessed at \$2,112,700.00.

Mr. Neeves presented his case (Skyfall Development, Inc. Exhibit A) and continued by referencing his appeal letter, which addresses a number of Vermont State Statutes and the Vermont Listers' Handbook and gives his interpretation of said documents regarding the assessing process in regard to properties under construction. He states in the letter that since the property was not inspected until May 21, 2024, it was not inspected in a timely manner, as such properties must be inspected for a date of April 1 of each year. He also stated in the letter that (during the grievance hearing) the assessor did not adequately address how he determined the percent-completion of construction. Mr. Neeves then requested that the new construction not be assessed until next year, once the building is complete.

Listers' response: Candie Bernard, Chair, deferred to the Town Assessor, Gary Fournier. Mr. Fournier argued that such assessments are not required on April 1, but for April 1, with a window to update assessments that extends into June. He did inspect the exterior on May 21, 2024, when he was present in Stratton, but he was denied entry to complete the assessment; therefore, he made a determination on what he saw from outside and based it on the plans presented for the project. The determination is a percent-complete estimation of said plans, for April 1. Lister, Beth Liller added that Mr. Neeves's building permit includes an agreement that Listers be allowed into the project, but that this was violated. In no case does it negate the assessment.

In conclusion, Mr. Neeves indicated that the new building should not be assessed until next year because it was not assessed on April 1<sup>st</sup>.

Following the hearing, the board and appellant discussed the site visit, and a time and date was established at 5:00pm on August 27. Discussion regarding the case ended at 7:00pm and Mr. Neeves left the meeting at this time.

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**7:05pm:** The Hearing for Rocco Lettieri, 25 Acer Rd. (Parcel ID 0800028.3 and 0800024) commenced. The Clerk gave the oaths to those persons testifying in this case - the Board of Listers, Gary Fournier (Assessor), and Rocco Lettieri (Appellant). The appellant confirmed that he had no questions regarding the rules of procedure. No conflicts of interest regarding said property existed with BCA members present. Candie Bernard introduced the property as given above, assessed at \$2,449,900.00.

Mr. Lettieri presented his case. He believes the square-footage of the property was calculated incorrectly and that the property should be assessed in comparison to other properties he believes are similar, located within the Town of Stratton. He presented his evidence (Lettieri Appellant Exhibit A).

Listers' response: Candie Bernard, Chair, deferred to the Town Assessor, Gary Fournier. The Listers presented their evidence (Lettieri Listers' Exhibit A). Mr. Fournier argued that assessments use an outside measurement to determine square-footage, consistently applied throughout town and is the acceptable method. The assessing program used by the Town, VISION, separates out and calculates square-footage of various uses (living space, basement area, etc.) and also the calculations use a method that values elevated ceiling spaces at higher values. The assessment itself is based on various factors and grades associated with the quality of materials, while the land value is assessed in common with the neighborhood wherein the property exists.

In conclusion, Mr. Lettieri stated that he believed the house should be assessed at about \$1.8 million. Following the hearing the board and appellant discussed a time for the site visit, and a time and date was established for 5:00pm on August 30. Discussion regarding this case ended at 7:30pm.

Next, the Board discussed and then approved of changing the Skyfall Dev., LLC site visit time and date to 6:15pm on August 30. Al Dupell, Lorriane Weeks-Newell, Pat Coolidge and Helen Eddy agreed to attend said site visits. Pat Coolidge will contact Mr. Neeves to ensure the time / date is acceptable to him.

**7:45pm:** Al Dupell moved to adjourn to a date / time certain of September 11, 2024 at 7:00pm at the Stratton Town Office to continue said meeting. Kent Young seconded – all concurred and the meeting adjourned until said time.

**September 11, 2024, 7:00pm**

Acting Chair, Greg Marcucci, called the meeting to order. Present: Greg Marcucci, Al Dupell, Pat Coolidge, Lorraine Week-Newell, Helen Eddy, Diane Niederhauser and Kent Young. Minutes of the Site Visits of August 30, 2024 to the two properties under appeal were presented to the board. A letter from Robert Fisher, Town Attorney – an explanation of the statutes regarding annual assessments – was presented to the board, and a draft of the minutes of the previous portion of this meeting were presented to the board.

**7:02pm,** Pat Coolidge moved to close the Appeals Hearings and to enter into a Deliberative Session. Al Dupell seconded – all concurred. The Appeals Hearings were closed and the Board entered into a deliberative session.

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7:45: Al Dupell moved to exist the Deliberative Session. Lorraine Weeks-Newell seconded – all concurred. No decisions were made. The regular meeting continued:

**Decision regarding the Appeal of Skyfall Development, LLC, 23 Gold Medal Circle (Parcel ID 0800039.8):** The agent for said property, Rand Neeves, appealed that the building under construction should not be assessed at all, because the Town’s assessor did not attempt to assess it on (or very near) April 1, 2024, but instead visited the property on May 21, 2024. The Statutes in fact do give the Listers a window of April 1 to early June to complete their assessments. The Listers should also ensure that the property is assessed as it might have existed on April 1 of that year. Although the assessor did not get to the property until May 21, he still was not allowed into the structure. This denial was made despite the fact that the agent had agreed to do so as a condition of the Zoning Permit, which allowed for this structure to be built. Additionally, as is custom, the agent did not offer opinion on the progress of construction on the property as of April 1, 2024, during Listers’ Grievance, nor did he provide such information to this Board. It was known to some board members and also previously acknowledged by the Listers that the foundation and shell of the property existed on April 1, 2024. The Site Visit Committee toured the property on August 30 and observed that construction was still in progress and that the interior walls remain as open studs.

Under the law, the Appellant *bears the Burden of Persuasion*. *The BCA must be persuaded that the totality of the evidence presented favors the Appellant’s position that the Listers’ valuation of their property is incorrect. The Appellant also bears the Burden of Production. The evidence the Appellant produces must be sufficient to prove that the Listers incorrectly listed the value of their property.* It was the opinion of the Board that the Appellant failed to do so.

Al Dupell moved to maintain the Assessment of Skyfall Development, LLC, 23 Gold Medal Circle (Parcel ID 0800039.8) at the value previously determined by the Board of Listers at \$2,112,700.00. Pat Coolidge seconded. All concurred.

**Decision regarding the Appeal of Rocco Lettieri, 25 Acer Rd. (Parcel ID 0800028.3 and 0800024):** Rocco Lettieri appealed that square-footage of his property was calculated incorrectly. He noted that said calculations should be taken from the interior of the building. He also inferred that adjusting square-footage with relationship to having a vaulted ceiling overhead was not appropriate. The Town’s Assessor explained that exterior measurements used to calculate square-footage is an acceptable method and common in both Vermont and New Hampshire in determining assessments. He uses this method consistently throughout Town. Additionally, the Assessing program used by the Town, “VISION,” which is approved for use by the State of Vermont, calculates square-footage of various categories – living areas, floor areas and the resultant effective areas which are used to determine assessed value. The value of having a vaulted ceiling is determined as an effective area. The Town Assessor believes that the measurements he used in the VISION program are correct and that VISION calculated values consistently and appropriately. Mr, Lettieri’s comparisons to other properties throughout town with similar square-footage does not take into account the various factors and grades associated with the quality of materials, while the land value is assessed in common with the neighborhood wherein the property exists. The Site Visit Committee inspected the property on August 30, 2024. There was uncertainty regarding the number of bathrooms, with the possibility that there is an additional bathroom not noted on the Listers’ Card. The committee judged the construction of the house to be of extremely high quality and they were of the opinion that this property is considerably under-assessed, even for the April 1, 2023 market.

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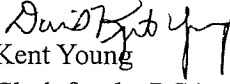
Under the law, the Appellant bears the Burden of Persuasion. The BCA must be persuaded that the totality of the evidence presented favors the Appellant's position that the Listers' valuation of their property is incorrect. The Appellant also bears the Burden of Production. The evidence the Appellant produces must be sufficient to prove that the Listers incorrectly listed the value of their property. It was the opinion of the Board that the Appellant failed to do so.

Kent Young moved to maintain the Assessment of Rocco Lettieri, 25 Acer Rd. (Parcel ID 0800028.3 and 0800024): at the value previously determined by the Board of Listers at \$2,454,700.00. Lorraine Week-  
Newell seconded. All concurred.

The Clerk agreed to produce the Official Notice of Decisions, to be signed by the Chair, and to mail out the decisions to the appellants by certified mail.

**7:50pm:** Al Dupell moved to adjourn the meeting. Helen Eddy seconded. All concurred and the meeting adjourned.

Submitted by,

  
Kent Young  
Clerk for the BCA

Cc: Posting Places, BCA members, Listers, Town Assessor, Town Agent, Town Website

## Board of Civil Authority Inspection Report

A site inspection was made on August 30, 2024, at approximately 5:40 pm of the following property owned by Mr. Rand Neeves.

23 Gold Medal Road  
Stratton, VT

Tax ID #0800039.8

Mr. Neeves was present at the site.

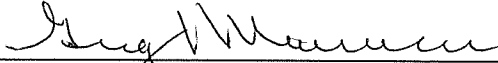
BCA members conducting the inspection were:

Patricia Coolidge  
Helen Fuller Eddy  
Al Dupell  
Diane Niederhauser  
Lorraine Weeks-Newell

We were allowed access to the interior of the building, which is unfinished as of this date. We also looked in the smaller building which was inspected last year. We did not find any differences to the listers report.

**Certificate:**

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



\_\_\_\_\_  
Chairman, Board of Civil Authority

Filed in the Town Clerk's office on September 17, 2024 at 3:00 o'clock pm. To be recorded in the Grand List Book of April 1, 2024.

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



Stratton Town Clerk

**Appeals beyond the Board of Civil Authority:**

Pursuant to Title 32, V.S.A. section 4461, if you are aggrieved by this decision, you may appeal either to the Director of the Division of Property Valuation and Review or to the Superior Court of the county in which the property is situated. The appeal to either the Director or the Superior Court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal with the Town Clerk 30 days from the day this decision was mailed to you by the Town Clerk. The Town Clerk transmits a copy of the notice to the Director or to the Superior Court as indicated in the notice and shall record or attach a copy of the notice in the Grand List book.

Be sure your appeal indicates which avenue of appeal you wish to pursue (court or director), clearly identifies the property under appeal, and is accompanied by the correct filing fee. The appeal to the Superior Court shall be accompanied by a \$295 fee for each parcel being appealed; the fee is \$70 per parcel on appeal to the Director. If the property under appeal is enrolled in the use value appraisal program, please indicate that in your appeal. If the property under appeal contains a homestead, please indicate that information.