

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

Minutes – August 27, 2025

Board members present: Chair – Boomer Walker, Clerk – Kent Young, Members – Al Dupell, Helen Fuller Eddy, Lorraine Weeks-Newell, Nancy Ferrucci and Diane Niederhauser.
Listers – Chair, Candie Bernard, Brit Wohler and Beth Liller.
Town Attorney, Robert Fisher.

Boomer Walker called the meeting to order at 7:00pm. Recording of the meeting / hearings commenced. The Chair then read the Warning for three scheduled Tax Appeal Hearings scheduled for this meeting 1) Great River Hydro, LLC, 2) Mona Zinman Rev. Trust and 3) Skyfall Dev., LLC.

At 7:02pm, Boomer Walker asked if there were any objections to commencing the hearing for Great River Hydro, LLC at this time, though the hearing was scheduled for 7:10pm. With no objections, the Tax Appeal Hearing commenced.

Great River Hydro, LLC: Present” Jocelyne Barrett and Matthew Cole representing the appellant.

The Chair administered the oath to the Listers and the Appellants. There were no questions regarding the Rules of Procedure and no conflicts of interest were stated.

Jocelyne Barrett presented written evidence in the form of a letter and read the letter aloud, a summary of this letter is that the Town had valued their property (1400002 of 1,440 acres perpetually protected as a conservation easement by Vermont Land Trust) at \$1,621,000.00 – a 33% increase from the previous year’s assessment of \$1,084,100.00. Comparables mentioned included a 7,965-acre parcel under similar characteristics and protected by a similar conservation easement that sold for \$7,200,00.00 – (\$904.00 per acre). This is 33% lower than the current assessment of \$1492.00 per acre. The letter notes that the current use assessments of similar properties in VT are at \$203.00 / acre. In conclusion, the letter stated that the Company’s opinion of value remains at the previous assessed value of \$1,084,100. But maintains its “de novo” right to modify this opinion as it moves through the appeal process. The Clerk labeled the presented letter and comparable properties listings as “Great River Hydro Appellant’s Exhibit A.”

The Chair asked the Listers to introduce the Property. Listers’ Chair, Candie Bernard stated that the property owned by Great River Hydro, LLC is Parcel ID 1400002 of 1140 acres valued at \$1,621,000.00. The Chair then asked for the Listers to respond to the appeal letter presented by the Appellants. Listers’ Chair, Candie Bernard passed around copies of their packet of evidence, which the Clerk labeled “Great River Hydro Listers Exhibit A.” She then stated that their supporting evidence for this evaluation is that the State (Dept. of Taxes, Property Valuation and Review [PVR]) instructed the Town to use the values established in an old State-wide assessment, which includes this property, known as the Sanssoucci assessment. This is the value applied to this property by the Listers (as given above). She was told by Stratton’s District Advisor from PVR that if the Town did not use this value, the state would use it against the Town. Candie Bernard then asked if Kent Young could explain. He agreed and summarized that it is his understanding that PVR would use the difference in the Common Level of Appraisal (CLA) calculation by looking at the Sanssoucci value as a “sale value” and compare it to the town’s listed value, as is done for any legitimate arms-length sale used in the Town’s CLA calculation.

Questions from the BCA – Kent Young asked the Appellant to clarify when the Sanssoucci assessment was performed. Was it 2012 and have they made adjustments to that value over time?

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

The appellant responded that it was about that time and it has stayed the same. The market sales show what is happening now and not 15 years ago. Kent Young asked the current number of Towns' assessments they are contesting this year. The appellant responded that Stratton is different than most towns wherein they have property, since those other towns have infrastructure that gets revalued year to year. Stratton only has land. They contested Wilmington's assessment last year, which was a similar situation.

Following the conclusion of providing evidence, the Board discussed the Site visit and agreed that they will adjourn to Wednesday, September 3, 2025 to organize site visits. Being open land and reservoir, the appellants, though welcome, do not need to accompany the Site Committee to the property. At this time, Jocelyne Barrett and Matthew Cole left the meeting.

The Mona Zinman Rev. Trust: Appeal by letter only - the Appellant was not present.

The Chair administered the oath to the Listers.

The Chair asked the Listers to introduce the Property. Listers' Chair, Candie Bernard stated that the property owned by the Mona Zinman Revocable Trust is Parcel ID 0302012.00003B (3 Mountain Reach Mews) assessed at \$3,385,000.00. Listers' Chair, Candie Bernard then passed around copies of their packet of evidence, which the Clerk labeled "Zinman Listers Exhibit A."

The letter from Mona Zinman was labeled by the Clerk as "Zinman Appellant's Exhibit A" and then read aloud. She states in the letter (as summarized here) that her property was assessed using comps as follows (apparently taken from the sales sheets of Mountain Reach Units, later submitted within the Listers evidence): Example #1 – a unit of 4091 sq. ft. assessed at \$2,507,00.00 (\$855.00 / sq. ft.) and #15 with a value of \$1081 / sq. ft., which if applied to her unit, her assessment would be lower at \$3,170,057. Units she says were disregarded by the Listers were #16 in the attachment with a sq. ft. assessment of \$736.00, which converts to an appraisal of her home at \$2,261,343.00. Attached to her letter was an appraisal by Jack Towsley, CRA for a value of \$2,100,000.00.

The Chair then asked for the Listers to respond to the appeal letter presented by the Appellants. Britt Wohler spoke for the Listers. He stated that #16 was not used, because #16 is not a "ski-in ski-out" property, while the Zinman property is a "ski in – ski out" property. The Listers did review #15 and #1, as they are "ski-in ski-out" properties. They also looked at the Building permit for Zinman, (approved Dec 27, 2022) with a builders' estimate of \$1,300,000.00 for improvements, which if added to the \$2,000,000.00 assessment of 2022, is close to her current assessment. They do believe the current assessment is in line with the market. Candie Bernard noted that there may be errors on the Listers Cards where there is a difference between square footage and bedroom count on the appellant's private appraisal.

BCA Questions: Kent Young questioned the method of adding the builder's cost to an assessment since renovations imply that something is being replaced not just added in. Britt Wohler replied that he is confident that the market value is at this assessed value. Candie Bernard stated that it was not just added on, but that changes were entered into VISION (the appraisal program) for calculation. The Chair asked to confirm that it is a "ski-in ski-out" property. He also asked if anyone on the board had a conflict of interest issue with this property. No one said that they did.

The Chair then said that site visits will be determined on September 3 as stated previously.

Skyfall Dev., LLC: Present: Attorney Claudine Safar, representing the owner of said property, attended by telephone.

The Chair administered the oath to the Listers. Boomer Walker asked if there were any conflicts of interest. He stated that he has a conflict of interest; therefore, he will not participate in the site visit or decision process but agreed to continue as chair of the meeting only.

TOWN OF STRATTON
BOARD OF CIVIL AUTHORITY
2025 Tax Appeals

The Chair asked for evidence from the appellant and the Clerk stated that he had received a document from the appellant's attorney. He then passed around copies of said document to the BCA members and the Listers. The Clerk labeled said document as "Skyfall Dev. LLC Appellant's Exhibit A."

The Chair asked the Listers to introduce the Property. Listers' Chair, Candie Bernard stated that the property, owned by Skyfall Dev., LLC 0800039.8 and 0800038.7, 5.5 acres, at 23 Gold Medal Circle, is assessed at \$3,592,400.00. Candie Bernard then passed around copies of their packet of evidence, which the Clerk labeled "Skyfall Dev., LLC Listers Exhibit A."

Attorney Safar, representing the Appellant, provided as evidence a list of properties throughout the Town of Stratton, they consider relevant properties, on average, have sold for \$435.00 / sq. ft. while the Skyfall Dev. Property is assessed for \$598.23 / sq. ft. and is largely disproportionate to the other properties that are comparable. She then noted that 64 Tamarack, (shown in the document) is assessed similarly, but that said property is on the mountain and is "ski-in, ski-out." Next, 20 West Ridge Rd., Attorney Safar says this property is also basically "ski-in, ski-out," as they can walk about 50 yards to the slopes and it is in a very high-end neighborhood. Next, 92 County Rd. is right down the street from Gold Medal Circle. It is a beautiful home with largely the same type of construction and is similarly situated from the ski resort. It is assessed at \$232.00 / sq. ft.. She believes that Skyfall Dev.'s evaluation should be assessed close to this value. Next, there is 40 Founders Hill Rd. (see comparables list), located at the base of the mountain. Also, 592 Rt. 100, another high-end property, which, she says the Listers have issue with using that comparison, as it is not close by, but it too is a high-end home at a nice location. Attorney Safar believes that, based on the evidence presented, it demonstrates that the valuation of the property under appeal should not be in the \$592.00 / sq. ft. range – it is far too high and such a value is for a home that would be considered "ski-in, ski-out," located on the mountain. That is not this home. Instead, it is being assessed in a very different category than its peers, as was the situation regarding the apartment over the garage appealed previously. Therefore, Attorney Safar believes the evaluation should be substantially revised.

The Chair asked if the Listers would like to respond to the Appellant's information and at this time present their evidence. Listers' Chair, Candie Bernard passed around the Listers' evidence. The Clerk labeled it as "Skyfall Dev., LLC Listers Exhibit A." Lister, Britt Wohler responded by saying that several properties on the appellant's list were used by the Listers. 40 Founder's Hill Rd. was not used, as that house was built in the 1960s and considered a knock-down and sold for \$700,000.00 not due to the building, but due to the lot. 592 Rte. 100 is a house built in 1965 and not comparative due to several factors, including its age, even if it might have had renovations in the past. It is on 0.5 acres and only about 2500 sq ft.. In regard to 92 County Rd., it is older and not updated and the level of construction is not the same. He then stated that comparables are rare as few sales above \$2,000,000.00 have occurred in this area, but he has put together ten sales in that range with the average sq. ft. value being \$503.00 / sq. ft.. Candie Bernard said that the Listers were not allowed into the property under appeal to assess it; therefore, the Listers Card could be off. The card is included for the Board's review as well. The Listers have the total square footage of this property as 7136 sq. ft. If correct, the value is at \$403.00 / sq. ft..

The Chair asked if Attorney Safar would like to respond to the Listers' testimony. She stated that with testimony that the construction of 92 County Rd. is inferior, she would like to know when the Listers entered that property. Candie Bernard stated that the assessor would have been the one to enter that home and that he is not available for this hearing due to an injury. Additionally, the Listers pointed out that the house had recently sold and that photos were available. Attorney Safar argued that she does not understand how that can be determined from photos. She then said that the assessor had scored the Skyfall garage / apartment previously as very high merely because it was a contemporary design and that this method is erroneous. The

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

Chair interrupted to clarify that, in regard to 92 County Rd., the Listers did not admit that they had not been in the home, but only that the Assessor may or may not have entered the home. Attorney Safar said that she understands and that, because it is unclear, it is not valid to rely on that testimony. She then continued to stress that 92 County Rd., is the most comparable property to her client's property and that because her client's home is built as contemporary, that does not give it any greater value. She believes that since the assessor had assessed the garage building in that manner, she believes he did the same with the main house. Hence, she believes that the burden of persuasion has not been carried by the Listers. This property should be assessed in a similar fashion to the others in this vicinity.

In conclusion of the hearing phase, the Chair said that site visits will be determined on September 3, as stated previously.

Adjourn to Date and Time Certain: At 8:07pm, with no further business, the Chair asked for a motion to adjourn to a date and time certain of Wednesday, September 3, 2025 at 7:00pm at the Stratton Town Office to organize the Site Visits for these properties. Al Dupell so moved. Kent Young seconded and all concurred.

Minutes by:

David Kent Young

Kent Young, Stratton Town Clerk