



**BOARD OF CIVIL AUTHORITY MEETING MINUTES
OF AUGUST 15, 2023**

Members: Don McDowell, Ed Wilson, Leah Hollenberger, Monte Mason, Richard Craig, Shelley Nolan, Urban Martin, Yvette Mason, and Sara Haskins (Clerk)

Listers: Brian Yeaton, Charles Burnham, Duane Sprague*, James DeShone (NEMRC), Marla Waring (NEMRC)

Appellants: Scott Brinkman

**participating via Zoom*

CALL MEETING TO ORDER

Chair Ed Wilson called the meeting to order at 6:01 PM at the Morrystown Municipal Building.

AGENDA CHANGES/ADDITIONS

- Gall Revocable Trust appeal withdrawn
- Craig Santenello request for hearing be rescheduled

HEARINGS PURSUANT TO TITLE 32 V.S.A § 4404(B) TO CONSIDER TAX ASSESSEMENT APPEALS

1. Administer oaths to BCA members

Motion made by Shelley Nolan to recess the meeting until 6:45 PM. Motion seconded by Monte Mason. Motion passed (8/0)

Chair Wilson reopened the meeting at 6:47 PM.

Sara Haskins, Clerk, administered the oath to all Board of Civil Authority members present.

2. 6:15 PM: Gall & Cotroneo Revocable Trust- 449 Sterling Valley Rd, Parcel ID# 15002

Sara Haskins announced that the appellants Penelope Gall & Michael Cotroneo have submitted a written withdrawal for their appeal and the hearing was closed.

3. 6:45 PM: Scott Brinkman & Cheri Giroux- 477 Moren Loop, Parcel ID# 11042

Board of Civil Authority Chair Ed Wilson opened the hearing at 6:47 PM by stating the hearing was for Scott Brinkman & Cheri Giroux, 477 Moren Loop Parcel ID# 11042.

Chair Wilson administered the oath to Brian Yeaton, Duane Sprague, Charlies Burnham & James DeShone as Listers and their representative and to Scott Brinkman as the appellant.

Chair Wilson asked the appellant if he received a copy of the rules of procedure and if he had any questions about how the hearing would proceed. The Appellant stated he had received them and did not have any questions at that time.

Chair Wilson asked the BCA members to disclose any conflicts of interest and/or ex parte communication. There was none.

Chair Wilson asked the Listers to introduce the property on appeal. Lister Chair, Brian Yeaton introduced the property as owned by Scott Brinkman & Cheri Giroux which is 3.75 acres and dwelling located at 477 Moren Loop with a current value of \$697,500.

Chair Wilson asked the appellant to present his valuation and supporting evidence. The appellant, Scott Brinkman submitted a packet including a letter and property record cards for 7 properties including his own. The properties in the packet were: Karen Lecours, 610 Morrystown Corners Rd; Kevin OGrady, 129 Allan Ridge Rd; Katherine Bovey Trust, 510 Carroll Mountain Ln; Sandra Blankenship, 4801 Stagecoach Rd; Karen & Alton Reed, 335 Moren Loop; Stuart & Caroline Stevens, 635 Moren Loop; and Stowe Hearts Inc, 60 Bedell Farm Rd. The document was marked as Exhibit 2. The appellant is grieving the value of both the land and dwelling as the value of his property has increased by 116%. The garage and the basement are both unfinished and there are only 2 bedrooms. The appellant additionally believes that the land is greatly overvalued in comparison to other adjacent parcels that have more land yet do not have a vast increase in land value. This parcel is too small to subdivide, as opposed to adjacent properties which he feels should lower this land value. The appellant also questioned why the land values of the properties on his road were higher than those of other parts of town. He partially pointed out 635 Moren Loop owned by Stuart & Caroline Stevens that has 12.67 acres of land and three bedrooms as opposed to his 3.75 acres and two bedrooms yet they are valued at a similar price. Additionally, he pointed out 60 Bedell Farm Rd owned by Stowe Hearts Inc which has 30.24 acres and three bedrooms near him yet is valued a lot less. He believes his property is overvalued but did not offer a proposed new valuation figure.

Chair Wilson asked the Listers to present their valuation and supporting evidence. Brian Yeaton presented written evidence on behalf of the Listers including the property cost sheet and property record card for Scott Brinkman & Cheri Giroux and for the three comparable properties of Kevin & Linnea Faith, 42 Moren Loop; Alexander Alfonso, 1725 Sterling Valley Rd; and Taylor & Paquette Bramhall/ Aaron & Anna Lyon, 2129 Sterling Valley Rd. The document was marked as Exhibit 1. Brian Yeaton explained that the homesite value is the first two acres with the dwelling and that the land of the homesite value is billed at one rate and any additional acres are billed at a lower rate. The first two homesite acres were valued at \$300,000 and the additional 1.75 was valued at \$10,900.

The Board of Civil Authority asked the Listers questions regarding what determines land grade rates. The Listers explained that land grades are based on a schedule that is created based on raw land sales and market values. There is no map or list of locations in town that shows the different land grades. The Listers use Marshall & Swift a national manual for assessing replacement building costs for dwellings and the International Association of Assessing Officers (IAAO) standards for assessing properties to determine property values. Additionally, the State of Vermont provides sales figures and

creates a computer model of replacement costs and depreciation scales. The Listers also explained that if a parcel is subdivided and has a permit then at that point, each parcel is taxed at a different rate than a building lot. The Listers answered questions about how they value parcels that are within two towns and general assessment practices. The BCA inquired if NEMRC had inspected the inside of the dwelling and the response was that they had not. They explained that when they do not enter a dwelling they assume the same floor plan as before and assume that the inside fixtures are the same as the outside condition.

The inspection committee was appointed of members Leah Hollenberger, Urban Martin & Monte Mason. They will inspect the property on the afternoon of Tuesday, August 22, 2023.

Motion made by Leah Hollenberger to recess the hearing until 6:00 PM on Thursday, September 14, 2023. Motion seconded by Richard Craig. Motion passed (8/0.)

4. 7:15 PM: Craig Santenello- 702 Cote Hill Rd, Parcel ID# 07128

Sara Haskins announced that the appellant, Craig Santenello had an emergency that arose that afternoon and requested his hearing be rescheduled. The Board discussed options for a new date. The Board proposed possibly adding it to the agenda on August 31. Sara will look over the schedule and availability of the Board members to see the best night to reschedule it and inform the Board.

The Board recessed the hearings at 7:44 PM.

Submitted and filed this August 18, 2023.

Sara Haskins, Scribe

Please note all minutes are in Draft form and are subject to approval at the next Board of Civil Authority meeting.