



Mr. Graves read the appellant's letter of appeal.

### Appellant's Testimony

*Letter of appeal (dated June 24, 2019):*

To the Town of Barnet BCA

Please set me up a time which we can meet to do a grievance on property at 2677 Roy Mountain Rd., Barnet, Vt. This property has a 1959 trailer which sets on a piece of land which the water table in the back is about 2' down, the view we had of the lake such as it was is gone do [sic] to a garage being built and a [sic] oversize log cabin.

Parcel ID #0021-21-66

Span 033-010-10268

Bernard Timson appeared as an appellant. His testimony is summarized below.

- The property was purchased at the price of \$32,500 in 2005.
- At the time of purchase, the property had a view of Harvey's Lake. A large cabin has been built since that time, blocking the view of the lake from the appellant's property.
- The land is an alder swamp that was filled in the 1960s.
- The mobile home on the property, a 1959 model, still has its original kitchen and bath.
- The Listers' assessment indicates a cost of \$1,500 for the shed on the property. The same model can now be purchased for \$998 and installed for approximately \$300. The shed on the property was installed in 2006, and should be depreciated accordingly.
- Fair market value for the property should be at or below \$40,000.
- The property has a drilled well, but the water contains "black marble," rendering it unpotable.
- The property does not have a right-of-way to the lake, nor easy access to any public swimming location.
- The deck on the property was present when the appellant purchased the property. The two porches were not recently added.

### Testimony by Listers

John Cook and Sarah Cook appeared for the listers. A part of their testimony was the submission of several documents relating to the subject parcel and the grievance hearing. These documents are briefly described below. The listers' testimony consisted of a review, description, and commentary on these documents.

- The listers' itemized cost sheet for the subject parcel was submitted. The cost sheet indicates that this is a mobile home and land parcel. The replacement cost new of the dwelling is \$29,258; to this 70% physical depreciation is applied, for an adjusted cost of \$8,800. To this is added the land price for 0.19 acre (1.25 neighborhood multiplier and 1.10 grade) at \$23,200 and site improvement of water (\$4,000), sewer (\$6,000) and a material storage shed (\$1,500). The total assessed value is \$43,500.
- The Listers indicated that the physical depreciation of the dwelling was increased to 70% as a result of the 2019 grievance hearing.

### Committee Appointment

Committee appointed for inspection of property: Dylan Ford, Benjamin Gates, and Stanley Robinson. Committee plans to meet on Tuesday, August 6, 2019 at 8:00 a.m.

**b. Appellant:**

**1008 Higgins Hill LLC**

**Parcel ID #**  
**0005-01-07**

**E911 Address**  
**764 Town Forest Road**

Chairman Graves reviewed procedures for BCA tax appeal hearings.

Chairman Graves named the Board members present and thereby eligible to participate in a decision in this matter. Mr. Graves then read the appellant's letter of appeal.

Appellant's Testimony

*Letter of appeal (dated June 24, 2019):*

To the Town of Barnet BCA

Please set me up a time which we can meet to do a grievance on property at 764 Town Forest Road., Barnet, Vt. Purchase this property for 2/28/19 for \$62,500.00 that was more than fair market value. After purchasing the trailer found that the floors are rotten, heating system hasn't heated the place since it was installed main bathroom will be to be taken out to replace floors. I have found trailer that age can be purchase 1986 for \$7500.00 1988 for 10000.00, 1991 for \$15000.00.

Parcel ID #0005-01-07

Span 033-010-10165

Bernard Timson appeared as appellant at the hearing. His testimony is summarized below.

- The property was in worse condition than the appellant realized at the time of purchase. The price he paid (\$62,500) was over market value.
- The hot water baseboard heating system is not adequate to keep the dwelling warm during very cold weather.
- The laminate floor in the bathroom is rotted and deteriorated.
- The primary problem with the Listers' valuation is the value of the dwelling; the land is good and is fairly assessed by the Listers.
- The appellant is undecided regarding whether to tear down the mobile home and replace it or to renovate. He referred to his letter, which indicates prices for used mobile homes that can be purchased to replace the current mobile home.
- The appellant presented, on a computer tablet device, several photographs of the parcel. He indicated he would submit printed versions of these photographs as official evidence.
- The mobile home is currently used as a rental property.
- The mobile home is currently insured for \$55,000.

Testimony by Listers

John Cook and Sarah Cook appeared for the listers. A part of their testimony was the submission of several documents relating to the subject parcel and the grievance hearing. These documents are briefly described below. The listers' testimony consisted of a review, description, and commentary on these documents.

- The listers' itemized cost sheet for the subject parcel was submitted. This indicates that this is a mobile home and land parcel. The replacement cost new of the dwelling is \$56,498. To this value 60% physical depreciation is applied, for an adjusted cost of \$22,600. To this are added the land prices for the first two acres at \$21,000 (0.70 grade) and for the remaining 1.30 acres at \$4,000 (0.70 grade). The total assessed value, also including water (\$4,000), sewer (\$6,000), and two outbuildings (\$12,400 and \$1,700), is \$71,700.

- The Listers indicated that the physical depreciation of the dwelling was increased from 40% to 60% as a result of the 2019 grievance hearing.
- The Listers reported that the property is permitted for porches/decks, but these porches are not yet built. There is one porch on the property at this time.

Committee Appointment

Committee appointed for inspection of property: Dylan Ford, Benjamin Gates, and Stanley Robinson. Committee plans to meet on Tuesday, August 6, 2019 at 8:00 a.m.

**c. Appellant: Perillo, Mary Ellen**

<b><u>Parcel ID #</u></b>	<b><u>E911 Address</u></b>
<b>0021-20-08</b>	<b>75 Stetson Lane</b>

Mr. Graves read the appellant’s letter of appeal. Because the appellant was not present, the letters, along with other documentation submitted, serve as her testimony; the letter is re-printed below.

Appellant’s Testimony

Because the appellant was not present, her testimony consists of her letter of appeal and other documentation submitted as testimony.

*Letter of appeal (dated June 21, 2019):*

Dear Board Members:

My wife and I purchased the Stetson Lane property on December 15, 2017. The property had been on the market for over a year and was listed with Sotheby’s. Sotheby’s aggressively marketed the property through the internet, advertisements and multiple listing service. The purchase price we paid for the property represented the fair market value of the property in the condition it was in.

We filed an appeal to the Board of Listers who adjusted the fair market value of the property based upon the condition of the cabin on the property. As indicated above the price we paid for the property included everything, the land and the cabin. As a result, we feel that our purchase represents the best evidence of the fair market value of the total property.

With regard to the cabin we have recently learned that the cabin has asbestos in it. Enclosed is a copy of the report we received.

In light of the above, we are requesting that the fair market value of the property be reduced to our purchase price of \$275,000.

Thank you for your consideration.

*Other documentation:*

- A copy of a “Notice of Result of Grievance Day Appeal” from the Barnet Listers, dated June 21, 2019, indicating the “disposition of the appeal in regards to the value of your property...fair market value changed from \$404,200 to \$362,300...remarks: Changed depreciation from 22% to 50% due to condition of cabin. Land value did not change.”
- A copy of Barnet Listers’ “Itemized Property Costs” sheet, indicating a total property of \$362,300 after the 2019 grievance hearing.
- A copy of a report from Gonyaw Environmental Services (Newport, Vermont) regarding an “asbestos bulk sampling for the purpose of Building Demolition – 75 Stetson Ln, Barnet, Vermont.”

### Testimony by Listers

John Cook and Sarah Cook appeared for the listers. A part of their testimony was the submission of several documents relating to the subject parcel and the grievance hearing. These documents are briefly described below. The listers' testimony consisted of a review, description, and commentary on these documents.

- The listers' itemized cost sheet for the subject parcel was submitted. This indicates that this is a camp and land parcel with 225 feet of frontage on Harvey's Lake, 2.5 acres of other land, dwelling (camp), and site improvements (water and sewer). The replacement cost new of the dwelling is \$149,716, to which is applied physical depreciation (50%), for an adjusted cost of \$74,900. Land prices are applied with a grade factor of 1.00 for both the 190 feet of frontage (\$270,000), and the 2.5 other acres (\$10,900). The frontage lot has a depth rate of 225. Site improvements are water (\$500) and sewer (\$6,000). The total assessed value is \$362,300. The notes indicate that the result of the 2019 grievance was to change physical depreciation from 22% to 50% due to the condition of the cabin.
- The listers commented that a recent inspection of the property revealed that windows have been removed from the dwelling, but no other changes appeared to have been made.

### Committee Appointment

Committee appointed for inspection of property: Steven Adler, Mark Jefferson, and Dennis McLam. Committee plans to meet on Tuesday, July 30, 2019 at 6:00 p.m.

### **3. Other business**

No other business was discussed

### **4. Adjournment**

Mr. McLam moved to adjourn the meeting. Seconded by Ms. Ford and approved by voice vote.

Meeting adjourned at 8:39 p.m.

A true record.

Attest: \_\_\_\_\_  
Town Clerk