

Minutes of Board of Abatement Meeting  
August 6, 2012

Board Present: Robert Vasseur (Robert), Patti Lewis (Patti), Lisa Koitzsch (Lisa), Jared Cadwell (Jared), Gussie Graves (Gussie).

Guests: Vivien & Cary Hardy, Ralph Rickter

Meeting called to order 9:00 a.m.

Robert went over rules of procedure and had Cary and Vivien Hardy and Gussie Graves take the oath. Jared signed his oath.

Mrs. Hardy asked for clarification as to who would be voting on the decision. Robert answered that the four BCA members present would make the decision. There was a question as to whether Jared would be able to vote as he was not present at the first hearing. See below for clarification.

Mrs. Hardy noted that when people make a decision on something they tend to come up with a conclusion and then set out to justify that conclusion. She hoped the Board would keep an open mind when deliberating her request.

She went over the market value and cost approaches to assessment. She asked to rebut a statement made in the first hearing by Gussie concerning the Cassius Ridge comparable present in the Hardy's documentation. Gussie had proposed throwing out this comparable as it was a developer/builder sale and there would be inherent value in the home that was not visible. Mrs. Hardy felt that this proved her point about fair market value that she described as what a willing buyer and a willing seller will pay/accept. The builder would know in advance that a wished for price would not be obtainable and would price the home accordingly.

Having to do with cost approach, she noted the following:

- Quality of house is marked good/excellent
- Home is twelve years old build by Harold Austin
- Interior of home has the look of quality and has been relatively good except if you look behind the walls and the exterior
- She displayed a piece of trim work from the windows which showed rot
- Mr. Hardy noted that the windows had never been caulked or slanted correctly
- Some flashing and clapboard have been replaced
- Wiring – old fashioned daisy chain vs. the more modern spider wiring
- Locks on windows have only one screw

Mrs. Hardy summed up by saying if the Board considered fair market value and the fact that no homes have sold in the Valley in the past three years (prior to June 8, 12) for over \$680,000.00 and using cost approach and looking at the quality of their home, that the Hardy's assessment should not be \$794,800.00.

Gussie asked that three things be changed on the town appraisal:

- Single fireplace should be double
- Screened porch changed to covered porch
- Four bathrooms vs. three

should say BCA

- can't find on  
computer

Board, Appellants and Lister discussed again the validity of the Cassius Ridge comparable with varying opinions raised.

Robert then asked for and Lisa read the inspection committee report.

Mr. Hardy asked for clarification of what is considered a half bath vs. full. Gussie explained that this is determined by counting fixtures.

9:20 a.m. Jared made a motion to move into deliberative session.

9:53 a.m. Jared made a motion to close deliberative session and re-open the regular meeting to accommodate Ralph Richter who had just arrived.

Robert went over rules of procedure and had Mr. Richter and Gussie Graves take the oath.

Mr. Rickter had no further evidence to offer but did repeat that the property is on the market for \$260,000.00 with one verbal offer of \$190,000.00. Jared explained to Mr. Rickter that he was familiar with his property even though he had not been at the previous meeting or to that site visit this year.

Gussie Graves had no further information to offer.

Robert asked for and Lisa read the site visit report drafted by Rick Rayfield.

10:00 a.m. Jared made a motion to move into deliberative session.

10:24 a.m. Jared made a motion to close deliberative session.

#### **Action taken:**

During deliberative session, the Board re-read the Secretary of State's Handbook on Property Tax Assessment Appeals and felt that it excluded Jared from having a vote on these matters. It did however indicate that as long as three members of the Board who had heard the appeal and the inspection report (or been part of the inspection committee) could make the decision. For the purposes of these two appeals, Bob, Lisa and Patti would be able to vote and there would be a quorum.

#### Hardy:

After some discussion, Lisa made a motion to increase the physical depreciation percentage on the Hardy residence from 1% to 3% due to evidence presented by the Appellants, Listers, comparables and the state depreciation schedule. Robert seconded, there was no further discussion, all voted in favor, and the motion carried.

The Board of Civil Authority considered the Hardys market value evidence but felt it could not recommend adjustment of assessed value based on current real estate market fluctuations.

To summarize, the value of the home is \$515,470.00. One percent depreciation equals \$5,155.00. Three percent equals \$15,464.00 a difference of \$10,309.00. The Hardy's assessment would now be \$784,491.

#### Rickter:

Robert made a motion to leave the assessed value as is due to information gathered on the site visit, supportive town assessment information, and the lowered grade in 2010 from a 1.7 to a 1.5

resulting in a thirty thousand dollar reduction. Lisa seconded, no further discussion, all in favor, motion carried.

Respectfully Submitted:  
Patti Lewis  
Town Clerk

Approved: Robert Vassem

Date: 8/9/12