

**Town of Pawlet
Board of Civil Authority
Property Tax Assessment Appeals
August 6, 2019**

Members Present: Deb Hawkins – Clerk, Ray Duquette, Beth Moser-Duquette, Sue LaPorte, John Malcolm, Mike Beecher, Eric Mach

Assessor Present: Lisa Wright

Others Present: Robert Schoenemann, Ronald D. Chateauneuf-Appellant, Al Burton – Appellant

All board of civil authority members sworn in. 32 V.S.A. §4405

Called to Order by John Malcolm, Chair

Appellants and Assessor sworn in 12 V.S.A. §5810

Ronald D. Chateauneuf, 461 Beaver Brook Rd., 0037-0461

Lisa Wright introduced the parcel as the McKenna/Chateauneuf property (per Exhibit 1 Assessor). 2 contiguous vacant lots totaling 9.57 acres that have been combined into one tax bill with a current assessed value at \$121,190.

Study of valid sales during the time period. Info from last town-wide re-appraisal will remain in effect until the next town-wide re-appraisal.

Mr. Chateauneuf gave a document of comparable sales and assessments (Exhibit 1 Appellant). Described the property and mentioned an easement. Purchased at less than what other properties are going for. 2nd lot was purchased at 75K and he took a loss from what he had paid. 120K two lots together. Assessed at 140K initially.

Referenced neighbors with lots with homes. Those lots with homes are less than his assessment with raw land.

Assessor Lisa Wright: Similar facts as just mentioned. 75K and 45K. After initial grievance hearing with the assessors the assessed value was reduced from the initial assessment of \$143,130 to \$129,190 based on new information including the septic easement (a reduction of \$21,940). Highest and best use which places it at two building lots. In the future if it is developed and transitions to one building lot then it can be looked at but at this time it is two building lots. Referenced page 3 of the summary with the comparables:

460 Beaver Brook Rd.
377 Deer Run Rd.
200 Three Sisters Dr.
99 Edgerton Drive
235 Little Hawk Lane

Both lots have been sold with septic permits in place. This places extra value on the property. Feel that they paid well within the range of a desirable building site in the town of Pawlet.

Conclusion is that the owners paid \$120 combined and we have it assessed at \$121,190

Mr. Chateauneuf: indicated concern over not being able to declare one contiguous lot.

Mr. Schoenemann: I had the property listed that it had to have a second easement. Soils would indicate that there could be a mound system.

Eric Mach: lot in 5-acre zone

Mr. Schoenemann added that it had deed restrictions

Eric Mach: So one lot is less than 5 acres. Could the lots be legally combined? If combined the lots would be 9 acres and not able to be sub-divided.

Lisa Wright: it had been presented after the finalization of the Grand List that the lot was going to be combined.

Mr. Chateauneuf said that he had made it known in September 2018 and was assured that they would be combined.

Ray Duquette: shouldn't there be a survey to join them together?

Lisa Wright: At this time it is considered two lots.

John mentioned appointing an inspection committee of three which is not an open meeting.

Mr. Chateauneuf wondered about the power.

The board responded that could be considered during the inspection.

Inspection Committee Appointed 32 V.S.A. § 4404(c):

Sue LaPorte, Ray Duquette, Beth Moser-Duquette

Saturday, August 10 9:00AM agreed upon time and date with appellant.

Mr. Al Burton, 1041 No. Pawlet Rd., 0005-1041

John gave an introduction of the board.

Swore in Assessor and appellants 12 V.S.A. § 5810

Assessor Lisa Wright: introduction of the property Assessor Exhibit 1. Single family 16.4 acres currently assessed at \$444,790. Property purchased 8/28/17 for \$405,000. Only addition since purchasing is a lean to attached to garage. Based on 2016 town wide appraisal. Not here

during the town wide appraisal but those values will remain in place until the next town wide appraisal.

Mr. Burton: Contention is that appraisals are an establishment of fair market value. May of 2017 property was assessed at 520K. Listed at \$549,400. Relisted March of 2016. Eventually dropped to 435K and they made a deal at 405K. They were the only ones who made a deal.

Presented listings from McChesney Real Estate Exhibit 1 Appellant. One is listed at \$457,000 which is listed at 62K under the appraised value. Another property in Rupert on 60 acres with 25 acres of meadows and 2 ½ acre pond is listed at 459K. Point trying to make is not to value it at less than what they paid but what the fair market value is. (None of the listings are located in Pawlet)

Used Kelly Blue Book in purchasing a car as an example. I feel I am being charged for a value of property that they didn't purchase.

Lisa Wright: An appraisal is a value based on data on the most probable price paid where there is no duress on either side. What is the likely sale price for a house? Different motivations for different buyers. The assessment Mr. Burton is referring to was prior to the reassessment. Also came up with comparable. There had not been a re-appraisal done at the time of the purchase of the property. If it had the comparables may have been the same.

1121 No Pawlet Rd. 480K in July 2018 2609 sq ft home. Similar in size with a little more acres

146 Edgerton Dr. 385K. Refer to Exhibit packet. Range of value 390K low end to 488K on the high end which is next to the subject. House appraised at fair market value. Brought it down to \$444,790 as a result of grievance. Well within 10% of sale price. A little wiggle room but a little benefit of doubt can go both ways. The statutes in Vermont are sited in the exhibit packet. The sale price is one element to consider but not determinative. Refer to the attachments.

Deb Hawkins asked Mr. Burton to clarify the following: listed at 549,500; purchased at 405K

Mr. Burton: The previous owners were paying taxes on the assessed value that they could never realize. Their value means money to us. I am not opposed to paying taxes on what I paid for the house. The chances of selling the house for what it is assessed at is slim to none. It was on the market for three years before sold.

Inspection Committee Appointed 32 V.S.A. § 4404(c): John Malcolm, Mike Beecher, Ray Duquette, Wednesday, August 14th, 5:00 PM

Re-convene Monday, August 19, 2019 at 5:00PM at the town hall. Reports of the inspections committees will be in open session. Decisions will be made in deliberative session which is not open to the public 1 V.S.A. §312(f).

Deb Hawkins, Town Clerk, Town of Pawlet