

Tax Appeal Hearings
Hartford Board of Civil Authority
July 18, 2018

Members Present: Kevin Raleigh; Dick Ballou; Dick Grassi; Nancy Howe; Don Foster; Ken Baldwin; Alan Johnson; F.X. Flinn; and, Lisa O’Neil. **Assessors/Lister Present:** Michelle Wilson, Assessor; Cristina Tardie, Asst. Assessor; and, Kevin Stuart, Lister.

Meeting was called to order by Kevin Raleigh, BCA Chair at 8:15a.m. Appeals were heard from the following Taxpayers.

Rick Bove Quechee Sunrise, LP	0 West Gilson Ave. Parcel ID# 12/100/43
Rick Bove Stony Creek, LP	2680 Hartford Ave, #27 Parcel ID# 9/39/SCC/27
Roger and Marcia Schulze	38 Ozzy Lane Parcel ID# 9/131/2
Overlook Housing, LP	374 South Main St. Parcel ID #46-67
Overlook Housing, LP	36 Overlook Drive Parcel ID #9/176/1
David and Erica Erikson	401 Morgan Road Parcel ID #7/3022

After testimony, the hearing recessed at 11:35am for the purposes of performing site visits to the properties. The following Teams were established: Team 1- Nancy Howe, Alan Johnson & F.X. Flinn (assigned to Stony Creek, LP & Quechee Sunrise, LP); Team 2-Dick Ballou, Ken Baldwin & Lisa O’Neil (assigned to Schulze property); Team 3- Kevin Raleigh, Dick Grassi & Don Foster (assigned to Overlook, LP Properties).

The hearing resumed at 1:35pm. A motion was made to go into deliberative session. The motion carried. At 2:30pm, the hearing resumed to discuss each of the appeals.

Schulze Property (38 Ozzy Lane; Parcel ID #9-131-2): Dick Ballou provided report for Team 2: The property is a 1.5 story cape-style home with an attached two car garage. The home is mostly finished on the exterior with some finishing touches to be completed, such as deck railings. The interior is totally unfinished with some roughed-in electrical and plumbing. After viewing the property, the team came to the conclusion the assessed level of finish of the property is no more than 50%, rather than the 65% currently stated assessment. Dick Ballou moved the *BCA set the property value to the 2017 level of \$201,600 which was based upon a 50% completion level.* Ken Baldwin seconded the motion. The Motion was approved unanimously.

Erikson Property (401 Morgan Rd.; Parcel ID #7-3022): Dick Ballou moved the *BCA accept the mutual agreement between Assessor and Appellant's Representative to establish a value of \$290,000.* Don Foster seconded the motion. Motion carried unanimously. A site visit by the BCA was not conducted on this property.

Quechee Sunrise, LP Property (0 West Gilson; Parcel ID #12-100-43): F.X. Flinn reported for Team 1: The 22, 2 bedroom single family homes on Twilight Ct and Dawn Ln are rental units and part of the Vermont Housing Finance Authority subsidized housing program. The owner appealed the assessment methodology and asked for a reduction in assessment. F.X. Flinn made the following motion; seconded by Dick Ballou: *Appeal is denied. No evidence was presented showing the methodology was improperly used or incorrectly applied.* The motion carried on a vote of 7-2.

Stony Creek, LP Property (2680 Hartford Ave, #27; Parcel ID #9-39-SCC-27): F.X. Flinn reported for Team 1: The 4 story apartment building with 18 rent restricted units subject to the Vermont Housing Finance Authority subsidized housing program. The owner appealed the assessment methodology and asked for a reduction in assessment. F.X. Flinn made the following motion; seconded by Dick Ballou: *Appeal is denied. No evidence was presented showing the methodology was improperly used or incorrectly applied.* The motion carried on a vote of 7-2.

Overlook Housing, LP (374 S. Main St.; Parcel ID #46-67): Don foster reported for Team 3. There are three qualified rental units; non-working utility room and a shared driveway. One, One bedroom unit and two, two bedroom unit. Dick Ballou made the following motion: *Appeal is denied. No evidence was presented showing the methodology was improperly used or incorrectly applied.* The motion carried on a vote of 7-2.

Overlook Housing, LP (36 Overlook Dr.; Parcel ID #9-176-1): Don Foster reported for Team 3: There are nine units and one commercial unit. Four, one bedroom units; two, three bedroom units and four, two bedroom units and an outdoor garden area. Dick Ballou made the following motion: *Appeal is denied. No evidence was presented showing the methodology was improperly used or incorrectly applied.* The motion carried on a vote of 7-2.

FX Flinn stated, for the record, he opposed the four BCA motions because he believes that there is a discrepancy on how subsidized properties are valued by local towns. He felt the BCA should get further information from the VT Dept. of Taxes regarding acceptable methodologies. Don Foster concurred.

Kevin Raleigh, for the record and on behalf of the BCA, stated he thinks everyone on the BCA attending these hearings agrees with the methodology is flawed but, the BCA does not have the latitude to amend the methodology.

Nancy requests the Town Clerk follow up keep the BCA informed of the outcomes of any further action regarding the appeals.

Meeting was adjourned at 2:55pm.

Attest:

Lisa O'Neil, Clerk of the Board of Civil Authority
Submitted July 23, 2018
Revised July 26, 2018 to include appeal results

