

Board of Civil Authority Hearing  
Thursday, August 27, 2024  
Akeley Memorial Hall  
Approved 10/3/2024

The Board of Civil Authority for the Town of Stowe met for the purpose of hearing tax appeals of the Listers assessments.

BCA Members present were: Leighton Detora, Tom Kastner, Richard Bland, Jo Sabel Courtney, Susan Connerty, Suzanne Clark, Lynn LaFleur Mary Black and Penny Davis

Also present were: Jonathan Dutch via zoom, Lindsey Miller via zoom, Jeff Jackson via zoom, Tim Morrissey and Tom Vickery.

Leighton Detora called the meeting to order at 4:30 pm

### **Tax Appeal Hearings**

Leighton administered the tax appeal oath to all Board members following the verification that none of the Board members had a conflict of interest with the Appellant, nor have any of the members of The Board had any discussions outside of the meeting with anyone regarding the pending matter.

### **Tax appeal hearing – Jonathan Dutch/Emily Greenstein (Parcel #30059-010)**

Leighton swore in all witnesses presenting testimony and explained the Burdens of Proof and Persuasion borne by the taxpayer in these proceedings.

Tim Morrissey introduced the property.

Testimony:

Jonathan Dutch provided testimony for Parcel #30059-010. Mr. Dutch feels that his property should be assessed at fair market value based on true publicly available comparable market data. He feels that their property is not in Robinson Springs and is in the middle of the woods without any views. The property does not have modern amenities such as air conditioning or a pool. The property was built in 1963 and has not been renovated.

In addition to the documents submitted with the appeal, they presented the following documents to the Board of Civil Authority to support their case.

Exhibit A

- MLS Property Comparisons
- Result of Grievance Day Appeal
- Listers Card for their property
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Tim Morrissey presented the following documents to the Board of Civil Authority to support assessment.

Exhibit 1 - Listers Card for Jonathan Dutch and Emily Greenstein

Exhibit 2 - Tax map showing Jonathan Dutch and Emily Greenstein property.

Exhibit 3 – Property Transfer Tax Return from Yuriko J. Anton 2012 Trust to Jonathan P. Dutch for 5 acres on April 30, 2021.

Exhibit 4 - Real Estate Appraisal of the Appellants property prepared by Larry D. Sands. This appraisal did not include the additional 5-acre parcel.

Exhibit 5

- Listers Card for Todd & Andrea Finard (Parcel 23055)
- Listers Card for Jacob & Olivia Webber (Parcel 31048-010)
- Listers Card for Andrew & Anne Pecora (Parcel 10013)
- Listers Card for Craig & Marla Mygatt (Parcel 03028-400)
- Listers Card for Patrick Pastella/Kanitha Burns (Parcel 10020-080)
- Listers Card for Jonathan & Regina Winslow (Parcel 30044)
- Listers Card for Robin Dobson/James Johnson (Parcel 27054-090)
- Listers Card for Daniel Clark Revocable Trust/Marcie B. Revocable Trust (Parcel 28007-080)
- Listers Card for Darren & Chelsea Orr (Parcel 13022)

Exhibit 6 - the Federal Housing Finance Agency Report House Price Index Quarterly Report.

Mr. Morrissey stated that prior to Mr. Dutch purchasing the property, it had been extensively renovated. He also stated the Listers were not able to have access to the property to perform an interior inspection. Mr. Morrissey feels the property is appropriately assessed.

The BCA members were given the opportunity to ask questions to both parties. All were asked if they had anything else and the answers were no.

Leighton stated that we need at least 3 BCA members to do an inspection. Leighton appointed Richard Bland, Susan Connerty, Susi Clark, Lynn LaFleur, Tom Kastner and Mary Black to the inspection committee. The inspection will be conducted August 30, 2024, at 4:00 pm.

The meeting was recessed and will reconvene within 30 days of the hearing to review the inspection committee report.

### **Tax Appeal Hearing – Miller Mountain Turret at Stowe LLC (Parcel #82302)**

Leighton swore in all witnesses presenting testimony and explained the Burdens of Proof and Persuasion borne by the taxpayer in these proceedings.

Tom Vickery introduced the property.

Testimony:

Lindsey Miller presented testimony for Miller Mountain Turret at Stowe LLC (Parcel #82302). They appreciated the decrease the listers made in the assessment. However, they feel the value is still much higher than they could sell their unit given its unique characteristics compared to the rest of the lodge

two-bedroom units. Their unit has stairs which is considered a negative compared to being all on one level. It has one less bathtub and the unit is near the utility room for the building, and it can be quite noisy at times. It also does not face Mt. Mansfield. When "building C" is built in the next phase of Spruce Peak Master plan, what view they do have will be obstructed.

In addition to the documents submitted with the appeal, Lindsay presented the following documents to the Board of Civil Authority to support their case.

Exhibit A – email to Penny Davis dated August 20, 2024, regarding their property.

Tom Vickery presented the following documents to the Board of Civil Authority to support assessment.

Exhibit 1

- Listers card for Miller Mountain Turret Stowe (Parcel 82302)
- Listers Cards for five comparable properties

Exhibit 2

- The Federal Housing Finance Agency Report House Price Index Quarterly Report

Exhibit 3

- The Federal Housing Finance Agency Report House Price Index Quarterly Report
- Condominiums in Stowe Document

The Board was given the opportunity to ask either party questions. All parties were asked if there was anything else and the answers were no.

Leighton stated that we need at least 3 BCA members to do an inspection. Leighton appointed Jo Sabel Courtney, Mary Black and Tom Kastner to the inspection committee. The inspection will be September 9, 2024, at 12:30 pm.

The meeting was recessed and will reconvene within 30 days of the hearing to review the inspection committee report.

The meeting was adjourned.

Respectfully submitted,

Penny A. Davis