

Board of Civil Authority Hearing
Thursday, September 10, 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, Susan Connerty, Mary Black and Penny Davis

Also present were: Claudine Safar 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 – Eastvail LLC (Parcel #47007.B00)

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:

Claudine Safar provided testimony for East Vail LLC Parcel #47007.B00. Claudine feels that the property is over assessed. She feels that the quality grade should be less than what is listed on the lister's card. Claudine presented listings and pictures of properties on MLS via zoom. Claudine feels that the assessment should be in line with Ed Lacroix appraisal.

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

- Listers Card for Eastvail LLC
- A note stating that Unit 8b is virtually identical to our unit 7B (764K appraisal 2.24) There was a sale of this from one family to another. Orig kitchen w/improvements.
- Listers Card for Brian Lesser (Parcel 47006-A00)
- Appraisal Report from Edward LaCroix
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Tom Vickery presented the following documents to the Board of Civil Authority to support assessment.

Exhibit 1

- Listers Card for Eastvail LLC
- Listers Card for Brian Lesser (Parcel 47006-A00)
- Listers Card for Nicholas Giacomakis (Parcel 47009-B00) noted with time adjustment
- Listers Card for Reilly Hadley 2021 GST (Parcel 47015-C00) noted with time adjustment
- Listers Card for Amanda Plunkett Ramos 2020 (Parcel 47011-A00) noted with time adjustment
- Stowe Time Adjustment since 2019

Exhibit 2

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

Exhibit 3

- Condominiums in Stowe Document

Tom Vickery stated that condominium projects have neighborhood codes. Those codes are factored into the assessment. Eastvail LLC property has a neighborhood code of 27. The properties that Ed Lacroix used in his comparables have different neighborhood codes; Topnotch (neighborhood code 21), Stonybrook (neighborhood code 16), Notchbrook (neighborhood code 15). Tom stated that if these properties were located where Eastvail LLC is located, their assessments would be much higher.

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, Tom Kastner and Mary Black to the inspection committee. The inspection will be conducted September 27, 2024, at 9:00 am.

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