

WARNING

BOARD OF CIVIL AUTHORITY 2014 TAX APPEALS NOTICE OF HEARING

The Rutland City Board of Civil Authority will hold hearings on the Tax Appeals listed below.
Monday, July 14th at 5:30 P.M., in the City Hall Aldermen's Chambers on 1 Strongs Avenue.

<i>APPELLANT</i>	<i>PROPERTY</i>	<i>PARCEL ID</i>	<i>VALUE</i>
RW Enterprises	170 Lincoln Avenue	10279	\$119,200
Cantone	82 Church Street	10800	\$139,000
Mac Sam	129 Forest Street	13323	\$496,900
Eagle Rutland (Tops)	14 North Main Street	17681	\$2,366,400
Collins	52 Country Grove	12225	\$207,300
Pomykala	148 Library Avenue	14446	\$72,100

At the hearings, the appellant and the City Assessor will have an opportunity to present sworn testimony and evidence regarding the appeals. **Any and all testimony and evidence must be submitted at the time of the hearing. If an appellant chooses not to testify or give evidence a committee will still be assigned to the appeal.**

An appellant may withdraw their appeal at anytime by drafting a letter stating their withdrawal and directing it to the City Clerk.

Following the hearings, the appeals will be assigned to inspection committees. The inspection committee will inspect each of the properties under appeal and report to the full Board of Civil Authority within thirty days. **Appellants must allow the inspection committee to inspect the interior and exterior of the property under appeal. Failure to grant access to the property will result in the appeal being deemed withdrawn.**

If there are any questions please contact Henry Heck at 802-773-1800 ext 236

Respectfully,


Henry A. Heck
City Clerk
BCA Member

**CITY OF RUTLAND, VERMONT
BOARD OF CIVIL AUTHORITY
ORGANIZATIONAL MEETING
MONDAY, JUNE 23, 2014**

Present: Aldermen; Siliski and Brodowski. Justices Foley, Donahue, Hooker and Beauchamp. Assessor Keefe and City Clerk Heck. Also present Kam Johnston.

City Clerk Heck called the organizational meeting of the Board of Civil Authority to order at 6:05 p.m.

City Clerk Heck stated the agenda and thanked everyone for coming. After some brief discussion, the Board moved on with the election of the chair.

Justice Hooker nominated Justice Tom Donahue as Chairman of the Board of Civil Authority for Tax Appeals. Justice Foley seconded. No other nominations were forthcoming. Nominations were closed. A **motion approving** Tom Donahue as Chairman of the 2014 BCA for Tax Appeals **passed**. Chair Donahue accepted his nomination and took his seat.

The Board then set the date of July 14th, 2014 as the next date to hear testimony from the appellants and the Assessor, and August 13th, 2014 as the date to hear those decisions. For both dates, the meetings would start at 5:30 PM. Both dates were so moved and seconded. **Motion passed.**

Chair Donahue then noted that the Board had the opportunity to hear 7 appeal requests with one of those appeals from Marge Johnston needing approval from the Board first. Chair Donahue explained that the Johnston request parcel 14255 was a request for a homestead/homesite determination. The Board heard from the Clerk on information gathered from the City Attorney, Deputy Secretary of State and the City Assessor on this request and noted that all agreed that it was not up to the BCA to determine homestead. After brief debate, a motion was made to not receive the appeal based on the information presented, the BCA does not hear Homestead valuation issues (Siliski, Foley). Debate followed.

Assessor Keefe briefly spoke on the issue and Mr. Johnston was allowed to respond to the issue as well. An amendment was made (Siliski) to the original motion to have Attorney Romeo present a letter acknowledging that the request was not for the BCA to hear. This amendment was seconded by Justice Foley. **Motion passed.**

At 6:42 PM a motion was made and seconded (Siliski, Foley) to adjourn. **Motion passed.**

Respectfully submitted,


Henry A. Heck
City Clerk/BCA Member

**CITY OF RUTLAND, VERMONT
BOARD OF CIVIL AUTHORITY
TAX APPEALS 2014
TESTIMONY HEARING
MONDAY, JULY 14, 2014**

Members present; Chair Donahue, City Clerk Heck, Board President Allaire, Aldermen Larson, Brodowski, Humphrey, Siliski, Notte, Kiernan and Justice Barbara Foley. Also present City Assessor Keefe, Rebecca Woodard, Sherry Boudreau, Attorney Rob McClallen and William Tackas and Kam Johnston

Chair Donahue called the meeting of the Board of Civil Authority to order at 5:30 p.m.

Clerk Heck swore in all BCA members.

Chair Donahue noted the request of Kam Johnston's appeal to be heard by the Board. Chair Donahue stated the agenda was set and denied to hear the request.

Clerk Heck swore in Assessor Keefe and all who testified.

170 Lincoln Avenue; Woodard, Parcel ID #10279

The Chair asked the Assessor to introduce the property under appeal. Assessor Keefe presented evidence to be entered into the record; the Clerk provided a copy to the appellant. Upon his introduction, Ms. Woodard then spent the next 10-12 minutes providing testimony and evidence. Upon the completion of the evidence, testimony and question and answers the Chair thanked both parties and noted a committee would be assigned to do a sight visit and to report back to the full Board.

82 Church Street; Parcel ID #10800

Chair Donahue noted that the property at 82 Church was sold after the appeal had been made and thought it was to be withdrawn. Sherry Boudreau the new owner explained the circumstance involved and asked for the appeal to be withdrawn. After some debate a formal motion was made and seconded (Allaire, Siliski) to accept the withdrawal of the owner of the property at 82 Church Street. **Motion passed.**

129 Forest Street; Parcel #13323

William Tackas provided income tax returns for evidence and wanted to use the income approach as the bases of his appeal. Assessor Keefe responded to the evidence provided and answered the Boards questions.

14 N. Main Street Tops Market Parcel ID #17681

Chair Donahue noted the appeal from Tops Market and asked the Assessor to introduce the property. The Clerk noted the extensive drive from Buffalo where the representatives would have driven from as to the reason there was no one present to provide any further details. The Assessor briefed the Board on his evidence. There was brief questions and answers from the Board.

51 Country Grove, Unit 51, Collins; Parcel ID #12225

Assessor Keefe introduced the property. Attorney Rob McClallen, Representative to the Collins appeal presented testimony and evidence into the record. The Board asked several questions on the evidence presented. Mr. Keefe responded to the testimony provided.

148 Library Avenue, Pomykala, Parcel ID #14446

Assessor Keefe introduce the property. There was no one present to provide testimony or to enter evidence. The Chair noted the letter sent by Mr. Pomykala. The Board discussed the earlier abatement and questioned the Assessor on the present value.

The Chair noted that was the last appeal request to come before the Board. The Chair then stated that there were 5 total appeals to review. The Chair asked for three (3), three (3) person committees to go out and do a sight visit and to report back to the full Board.

President Allaire, Alderman Notte, and Justice Foley volunteered to chair a committee. The committees were.

Team #1 Chair Notte

Alderman Brodowski

Alderman Humphrey

Team #1 will work on 170 Lincoln Avenue, and 148 Library Avenue

Team #2 Chair Allaire

Alderman Siliski

Alderman Larson

Team #2 will work on 14 N. Main St (Tops) and Country Grove, Unit 51

Team #3 Chair Foley

Alderman Kiernan

Clerk Heck

Team #3 will work on the Mac – Sam Appeal, 129 Forest St.

The Chair asked for a motion to adjourn to a time certain of August 13th, (Wednesday) 2014 at 5:30 PM. Motion was so moved by Alderman Larson and seconded by Justice Foley. **Motion passed.**

Respectfully submitted,



Henry A. Heck
City Clerk/BCA Member

**CITY OF RUTLAND, VERMONT
BOARD OF CIVIL AUTHORITY
TAX APPEALS 2014
COMMITTEE REPORTS
WEDNESDAY, AUGUST 13, 2013**

Members present; Aldermen Notte, Humphrey, Siliski, Brodowski, Larson, & Allaire; Justices Foley and Donahue and City Clerk Heck. Also Present Kam Johnston and Mr. Pomykala.

Chair Donahue noted the Board was present to continue with the appeal process. Chair Donahue noted a request from Mr. Johnston to hear his personal request and to ask about the Board accepting his prior request. Chair Donahue stated that he would recognize the request but could not rule to hear the request as the Board rules stated the process.

The Chair briefly outlined the remaining process for the BCA. The Chair then asked Alderman Notte to read his committee findings.

170 Lincoln Ave.

Alderman Notte read his report noting the day of the site visit and the committees immediate meeting to discuss the appeal. Alderman Notte noted the appellants and Assessor's evidence. Alderman Notte stated based on the visit and the evidence his committee agreed with the Assessor's valuation of the property at \$119,300. Chair Donahue thanked Alderman Notte for the report and noted upon conferring with the Clerk that the committee would present its motion in deliberative session. Alderman Notte moved on to his next report.

148 Library Ave.

Alderman Notte read his report noting the day of the site visit and the committees immediate meeting to discuss the appeal. Alderman Notte stated that the home was inhabitable from a fire and his committee sought to reduce the value of the property to \$42,000. Chair Donahue thanked Alderman Notte and his committee.

Chair Donahue then asked Board President Allaire to read his reports.

14 North Main St, TOPS Market

President Allaire read his report on his committee findings. The report stated that there was contact with the appellant and Assessor with no resolution of the assessed value of the property. The report noted that the value of \$2,366,400 was reduced to \$1,981,300 while renovations were being made. Upon their completion the assessed value was returned to its previous value of \$2,366,400. The President noted there was no written or verbal evidence provided by the appellant. The committee felt based on the evidence provided the assessed value was correct and recommended to deny the appeal.

President Allaire was then asked to report on his next appeal, unit #51 at Country Grove.

51 Country Grove

President Allaire read his committee report noting the committee viewed the Country Grove unit with its owner John Collins. The President noted the end unit and listed the details of the property. His report concluded that the unit was similar in size and condition as other end

units. His committee recommended denying the request and keeping the assessed value at \$207,300. Chair Donahue thanked the President for his committees report.

129 Forest Street

Justice Foley was the Chair of this committee and read her report. Justice Foley noted the location and physical details of the property. Justice Foley noted that the appellant did not argue the assessed value but asked for a value set on the income approach. Justice Foley stated her committee was unable to utilize the income approach based on the evidence provided by the appellant four (4) tax returns. Justice Foley's committee recommended denying the request based on the lack of evidence.

This report concluded the reports portion of the meeting. There was brief debate as to the next step in the process. A motion was made and seconded (Larson, Notte) to move into deliberative session. **Motion passed.**

RECOMMENDATIONS:

All recommendations were made in deliberative session. Recommendations were presented by the Chair of the committee as a motion and seconded. Results of those motions will be forwarded to the appellants by the Clerk within 15 days and will be sent certified mail

At 6:13 PM a motion was made and seconded (Larson, Brodowski) to come out of executive session. **Motion passed.**

At 6:14 PM a motion to adjourn was made and passed.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read 'H. Heck', written in black ink.

Henry A. Heck
Rutland City Clerk

**OFFICIAL NOTICE
DECISION OF BOARD OF CIVIL AUTHORITY**

To: RW Enterprises LLC
95 Curtis Brook Rd
Rutland VT 05701

Appellant notified by certified mail on:

AUG 22 2014

Your appeal to the Board of Civil Authority concerning the appraisal of your property, identified in the Grand List Book with school property account number (SPAN): **540-170-10279** has been given careful consideration, with the following results:

Result of Grievance:

Value(s) Set by BCA:

Total Listed Value	\$ <u>119,300</u> *	Total Listed Value	\$ <u>119,300</u> *
Nonresidential Allocation	\$ <u>27,500</u>	Nonresidential Allocation	\$ <u>27,500</u>
Homestead Allocation	\$ <u>91,500</u>	Homestead Allocation	\$ <u>91,500</u>
Housesite LV	\$ <u>91,500</u>	Housesite LV	\$ <u>91,500</u>

*If the parcel is enrolled in the use value appraisal program, the BCA must establish the contributory values as required by 32 V.S.A. §3756. Use attachment or a copy of the current use printout the listers filed with PVR with any changes made by the BCA.

Date Appeal Filed: **June 17, 2014**

B.C.A. Testimony Hearing Date: **July 14, 2014**

Date, Time, Place of B.C.A. Hearings: Hearing held on July 14, (Testimony) and August 13, (Decision) 2014 at 5:30 PM at 1 Strongs Avenue, City Hall in Rutland, VT.

B.C.A. Members Present: *July 14, 2014:* Aldermen Allaire, Larson, Brodowski, Siliski, Notte, Kiernan and Humphrey. Justices Foley and Donahue. Attorney Romeo and City Clerk/BCA Member Heck. *August 13, 2014:* Aldermen Allaire, Larson, Brodowski, Siliski, Notte, and Humphrey. Justices Foley and Donahue. City Clerk/BCA Member Heck

Appearing for Listers: Barry Keefe

Appearing for Appellant: Rebecca Woodard

Summary of Testimony/Argument by: Rebecca Woodard (Appellants), Barry Keefe (Assessor)

Appellant: Rebecca Woodard presented detailed history of the present market condition. Ms. Woodard also presented sales history and an appraisal of the property. Ms. Woodard presented a 20 minute presentation on her case for lowering the assessment and answered all questions presented to her.

Assessor: Assessor Keefe presented a Listers card and his appeal findings as evidence. The Assessor answered all questions that were asked.

Property Inspected By: Chair Alderman William Notte
Alderman Abby Brodowski
Alderman Melinda Humphrey

**Statute requires minimum
of three members**

Date of Inspection: Wednesday, August 6, 2014

Report of Inspection Committee: Wednesday, August 13, 2014

Board's Decision with Reasons: The committee's recommendation, based on the criteria presented was to deny the appellants request based on the Assessors value of the property and land. Also the committee felt that the comparable properties presented were not of the same nature of the Lincoln St. property. The request to deny was seconded by Alderman Siliski. **Motion passed.**

Certificate: I hereby certify that this is a true record of the action taken on this appeal by the Board of Civil Authority of the town/city.


_____, Chairman
Board of Civil Authority

Filed in the town/city clerk's office on August 22, 2014 at 3 pm.
to be recorded in the Grand List Book of April 1, 2014.

Attest: 

Town/City Clerk

Pursuant to Title 32, V.S.A., section 4461, if you are aggrieved by this decision you may appeal either to the Director of the Division of Property Valuation and Review or to the Superior Court of the county in which the property is situated. The appeal to either the director or the superior court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal with the town clerk within 30 days of the day this decision was mailed to you by the town clerk (date of entry noted on reverse). The town clerk transmits a copy of the notice to the director or to the superior court as indicated in the notice and shall record or attach a copy of the notice in the grand list book.

Be sure your appeal indicates which avenue of appeal you wish to pursue (court or director), clearly identifies the property under appeal, and is accompanied by the correct filing fee. The appeal to the Superior Court shall be accompanied by a \$250 fee (Plus \$12.50 Surcharge) for each parcel being appealed; the fee is \$70 per parcel on appeal to the Director. If the property under appeal is enrolled in the use value appraisal program, please indicate that in your appeal. If the property under appeal contains a homestead, please include that information.

Board of Civil Authority

Date: August 13, 2014 **Committee Members:** William Notte (chair), Melinda Humphrey, Abby Brodowski

Committee: 170 Lincoln Avenue

Motions/Discussion: The committee toured the property on Wednesday August 6th and then meet to discuss the request immediately thereafter. The committee felt that the assessor's figures as to the value of the structure and land are correct. The committee also felt that the comparable properties cited in the appellant's appraisal were all located on streets/neighborhoods different in nature from the property's location on Lincoln Avenue.

Therefore, the committee makes a unanimously approved motion to the full BCA to deny the request for 170 Lincoln Avenue.



William Notte



Melinda Humphrey



Abby Brodowski

**OFFICIAL NOTICE
DECISION OF BOARD OF CIVIL AUTHORITY**

To: William Takacs (Mac Sam)
129 Forest St.
Rutland VT 05701

Appellant notified by certified mail on:

AUG 22 2014

Your appeal to the Board of Civil Authority concerning the appraisal of your property, identified in the Grand List Book with school property account number (SPAN): 540-170-13323 has been given careful consideration, with the following results:

Result of Grievance:

Value(s) Set by BCA:

Total Listed Value	\$ <u>496,900</u> *	Total Listed Value	\$ <u>496,900</u> *
Nonresidential Allocation	\$ <u>496,900</u>	Nonresidential Allocation	\$ <u>496,900</u>
Homestead Allocation	_____	Homestead Allocation	_____
Housesite LV	_____	Housesite LV	_____

*If the parcel is enrolled in the use value appraisal program, the BCA must establish the contributory values as required by 32 V.S.A. §3756. Use attachment or a copy of the current use printout the listers filed with PVR with any changes made by the BCA.

Date Appeal Filed: **June 16, 2014**

B.C.A. Testimony Hearing Date: **July 14, 2014**

Date, Time, Place of B.C.A. Hearings: Hearing held on July 14, (Testimony) and August 13, (Decision) 2014 at 5:30 PM at 1 Strongs Avenue, City Hall in Rutland, VT.

B.C.A. Members Present: *July 14, 2014:* Aldermen Allaire, Larson, Brodowski, Siliski, Notte, Kiernan and Humphrey. Justices Foley and Donahue. Attorney Romeo and City Clerk/BCA Member Heck. *August 13, 2014:* Aldermen Allaire, Larson, Brodowski, Siliski, Notte, and Humphrey. Justices Foley and Donahue. City Clerk/BCA Member Heck

Appearing for Listers: Barry Keefe

Appearing for Appellant: William Takacs

Summary of Testimony/Argument by: William Takacs (Appellant), Barry Keefe (Assessor)

Appellant: William Takacs presented his evidence (Four years of tax returns) and gave a brief review of his request to use the income approach as a best indicator of fair market value.

Assessor: Assessor Keefe presented a listers card and his appeal findings, including the State's finding from Mr. Takacs Appeal in 2010 as evidence. The Assessor answered all questions that were asked.

Property Inspected By: Chair Justice Barbara Foley
Alderman Jon Kiernan
BCA Member/Clerk Henry Heck

**Statute requires minimum
of three members**

Date of Inspection: Monday, July 28, 2014

Report of Inspection Committee: Wednesday, August 13, 2014

Board's Decision with Reasons: The appellant provided S Corporation Tax Returns for four (4) years. However, there was no breakdown of income and loss data. There were no accounting reports such as a Profit and Loss Statement. The burden was on the appellant to provide enough information for our committee to determine an outcome following the Income Approach. The committee found that it did not have enough information to determine any change in the tax appraisal.

The committee's recommendation, based on the criteria presented was to deny the appellants request. The request to deny was seconded by Alderman Larson. **Motion passed.**

Certificate: I hereby certify that this is a true record of the action taken on this appeal by the Board of Civil Authority of the town/city.


_____, Chairman
Board of Civil Authority

Filed in the town/city clerk's office on August 22, 2014 at 3pm.
to be recorded in the Grand List Book of April 1, 2014.

Attest: 

Town/City Clerk

Pursuant to Title 32, V.S.A., section 4461, if you are aggrieved by this decision you may appeal either to the Director of the Division of Property Valuation and Review or to the Superior Court of the county in which the property is situated. The appeal to either the director or the superior court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal with the town clerk within 30 days of the day this decision was mailed to you by the town clerk (date of entry noted on reverse). The town clerk transmits a copy of the notice to the director or to the superior court as indicated in the notice and shall record or attach a copy of the notice in the grand list book.

Be sure your appeal indicates which avenue of appeal you wish to pursue (court or director), clearly identifies the property under appeal, and is accompanied by the correct filing fee. The appeal to the Superior Court shall be accompanied by a \$250 fee (Plus \$12.50 Surcharge) for each parcel being appealed; the fee is \$70 per parcel on appeal to the Director. If the property under appeal is enrolled in the use value appraisal program, please indicate that in your appeal. If the property under appeal contains a homestead, please include that information.

**BOARD OF CIVIL AUTHORITY
TAX APPEAL REPORT
2014**

Appellant: William Takacs (Mac Sam)
129 Forest Street
Rutland, VT 05701

Assessment: \$496,900 (Parcel ID 13323)

Inspection date: Monday, July 28, 2014

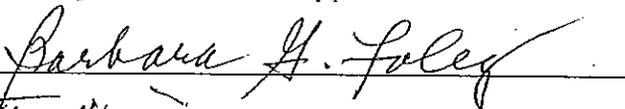
Committee: Barbara G. Foley, Justice, Chair
Jon Kiernan, Alderman
Henry Heck, City Clerk

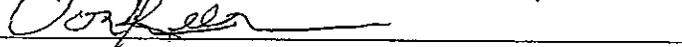
The appellant brought this to the BCA for review under the terms of using the Income Approach to tax appraisal.

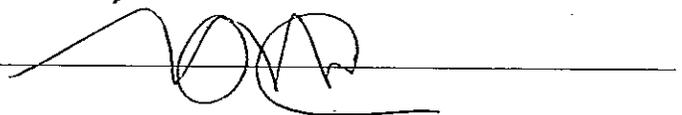
Description of Property: The building is aluminum. The commercial use of the building is for the purpose of playing tennis (4 courts). It contains a lounge area, two (2) bathrooms, and space rented by a fitness center. The appellant does not question the appraisal of the City Assessor using building and grounds.

Committee Findings and Recommendation: The appellant provided S Corporation Tax Returns for four (4) years. However, there was no breakdown of income and loss data. There were no accounting reports such as a Profit and Loss Statement. The burden was on the appellant to provide enough information for our committee to determine an outcome following the Income Approach. The committee found that it did not have enough information to determine any change in the tax appraisal.

Therefore, the Committee denies the appeal on the lack of evidence to make the determination according to the Income Approach.

Barbara G. Foley 

Jon Kiernan 

Henry Heck 

Respectfully,

Barbara Gerardi Foley

**OFFICIAL NOTICE
DECISION OF BOARD OF CIVIL AUTHORITY**

To: Eagle Rutland LLC
14 North Main Street
Rutland VT 05701

Appellant notified by certified mail on:
c/o Eagle Rock Management LLC
130 South Highland, West Hartford CT 17681

AUG 22 2014

Your appeal to the Board of Civil Authority concerning the appraisal of your property, identified in the Grand List Book with school property account number (SPAN): 540-170-17681 has been given careful consideration, with the following results:

Result of Grievance:

Value(s) Set by BCA:

Total Listed Value	\$ <u>2,366,400</u> *	Total Listed Value	\$ <u>2,366,400</u> *
Nonresidential Allocation	\$ <u>2,366,400</u>	Nonresidential Allocation	\$ <u>2,366,400</u>
Homestead Allocation	_____	Homestead Allocation	_____
Housesite LV	_____	Housesite LV	_____

*If the parcel is enrolled in the use value appraisal program, the BCA must establish the contributory values as required by 32 V.S.A. §3756. Use attachment or a copy of the current use printout the listers filed with PVR with any changes made by the BCA.

Date Appeal Filed: June 20, 2014

B.C.A. Testimony Hearing Date: July 14, 2014

Date, Time, Place of B.C.A. Hearings: Hearing held on July 14, (Testimony) and August 13, (Decision) 2014 at 5:30 PM at 1 Strongs Avenue, City Hall in Rutland, VT.

B.C.A. Members Present: *July 14, 2014:* Aldermen Allaire, Larson. Brodowski, Siliski, Notte, Kiernan and Humphrey. Justices Foley and Donahue. Attorney Romeo and City Clerk/BCA Member Heck. *August 13, 2014:* Aldermen Allaire, Larson. Brodowski, Siliski, Notte, and Humphrey. Justices Foley and Donahue. City Clerk/BCA Member Heck

Appearing for Listers: Barry Keefe

Appearing for Appellant: No one was present.

Summary of Testimony/Argument by: None presented (Appellants), Barry Keefe (Assessor)

Appellant: A letter asking for the appeal was the only form of appeal.

Assessor: Assessor Keefe presented a Listers card and his appeal findings as well as comparable property as evidence. The Assessor gave a brief history of the property and his dealings with the corporate office.

Property Inspected By: Chair, Alderman President Dave Allaire
Alderman Chris Siliski
Alderman Ed Larson

**Statute requires minimum
of three members**

Date of Inspection: Friday, August 8, 2014

Report of Inspection Committee: Wednesday, August 13, 2014

Board's Decision with Reasons: The committee's recommendation, based on the criteria presented was to deny the appellants request based on the assessors value of the property and land prior to reconstruction. Also the committee noted no other verbal or documented support from the appellant. The request to deny was seconded by Alderman Larson. **Motion passed.**

Certificate: I hereby certify that this is a true record of the action taken on this appeal by the Board of Civil Authority of the town/city.


Thomas J. Donahue, Chairman
Board of Civil Authority

Filed in the town/city clerk's office on August 22, 2014 at 3 pm.
to be recorded in the Grand List Book of April 1, 2014.

Attest: 
Town/City Clerk

Pursuant to Title 32, V.S.A., section 4461, if you are aggrieved by this decision you may appeal either to the Director of the Division of Property Valuation and Review or to the Superior Court of the county in which the property is situated. The appeal to either the director or the superior court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal with the town clerk within 30 days of the day this decision was mailed to you by the town clerk (date of entry noted on reverse). The town clerk transmits a copy of the notice to the director or to the superior court as indicated in the notice and shall record or attach a copy of the notice in the grand list book.

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TOPS SUPERMARKET

Comm.
AG ALLAN B
ZLUSKI
LARSON

THE COMMITTEE INSPECTED THE ^{AT 14 N. MAIN ST} PROPERTY KNOWN AS TOPS SUPERMARKET ON Fri. Aug. 8 at 3:30.

THE APPELLANT APPEALED THE ASSESSMENT OF 2,366,400.

THE CITY RECEIVED A LETTER DATED June 19th, FROM KANDA STANG, Real Est. Dept. OF TOPS SUPERMARKETS, STATING AFTER SEVERAL CONVERSATIONS WITH CITY ASSESSOR, COULD NOT AGREE WITH THE ASSESSMENT.

NO TESTIMONY WAS GIVEN FOR THE APPEAL. WRITTEN OR VERBAL.

THE ASSESSMENT WAS LOWERED LAST YEAR TO, 1,981,300 DUE TO SUBSTANTIAL CONSTRUCTION AT THE BUILDING.

THE ASSESSMENT OF 2,366,400 REFLECTS THE VALUE ~~OF~~ ASSESSMENT THE PARCEL WAS GIVEN PRIOR TO CONSTRUCTION.

THE BUILDING IS SOLID, RENOVATED AND IN GOOD WORKING ORDER.

THE COMMITTEE RECOMMENDS UNANIMOUSLY TO DENY THE APPEAL.

David W. Cleary

**OFFICIAL NOTICE
DECISION OF BOARD OF CIVIL AUTHORITY**

To: John J. Collins
Unit 51 Country Grove
300 Grove Street
Rutland VT 05701

Appellant notified by certified mail on:

AUG 22 2014

Your appeal to the Board of Civil Authority concerning the appraisal of your property, identified in the Grand List Book with school property account number (SPAN): **540-170-12225** has been given careful consideration, with the following results:

Result of Grievance:

Value(s) Set by BCA:

Total Listed Value	\$ <u>207,300</u> *	Total Listed Value	\$ <u>207,300</u> *
Nonresidential Allocation	_____	Nonresidential Allocation	_____
Homestead Allocation	\$ <u>207,300</u>	Homestead Allocation	\$ <u>207,300</u>
Housesite LV	\$ <u>207,300</u>	Housesite LV	\$ <u>207,300</u>

*If the parcel is enrolled in the use value appraisal program, the BCA must establish the contributory values as required by 32 V.S.A. §3756. Use attachment or a copy of the current use printout the listers filed with PVR with any changes made by the BCA.

Date Appeal Filed: **June 18, 2014**

B.C.A. Testimony Hearing Date: **July 14, 2014**

Date, Time, Place of B.C.A. Hearings: Hearing held on July 14, (Testimony) and August 13, (Decision) 2014 at 5:30 PM at 1 Strongs Avenue, City Hall in Rutland, VT.

B.C.A. Members Present: *July 14, 2014:* Aldermen Allaire, Larson. Brodowski, Siliski, Notte, Kiernan and Humphrey. Justices Foley and Donahue. Attorney Romeo and City Clerk/BCA Member Heck. *August 13, 2014:* Aldermen Allaire, Larson. Brodowski, Siliski, Notte, and Humphrey. Justices Foley and Donahue. City Clerk/BCA Member Heck

Appearing for Listers: Barry Keefe

Appearing for Appellant: Attorney Rob McClallen

Summary of Testimony/Argument by: Attorney McClallen (Appellants), Barry Keefe (Assessor)

Appellant: Attorney McClallen presented the Board a list of Country Grove units with their assessed values and what the property actually sold for from January 2011 - April 2013. The document also included the list value and the sales price of four (4) units from April 2013 - April 2014.

Assessor: Assessor Keefe presented a Listers card and his appeal findings as evidence. The Assessor briefed the Board on the past occurrences at Country Grove and stated how he had arrived at the stated assessed value. Assessor Keefe answered all questions that were asked.

Property Inspected By: Chair, Alderman President Dave Allaire
Alderman Chris Siliski
Alderman Ed Larson

**Statute requires minimum
of three members**

Date of Inspection: Friday, August 8, 2014

Report of Inspection Committee: Wednesday, August 13, 2014

Board's Decision with Reasons: The committee's recommendation, based on the criteria presented was to deny the appellants request based on the information provided (Price per Sq. Foot). The committee felt the unit was in excellent shape and is comparable to similar end units in Country Grove. The request to deny was seconded by Justice Foley. **Motion passed.**

Certificate: I hereby certify that this is a true record of the action taken on this appeal by the Board of Civil Authority of the town/city.


_____, Chairman
Board of Civil Authority

Filed in the town/city clerk's office on August 22, 2014 at 3pm.
to be recorded in the Grand List Book of April 1, 2014.

Attest: 

Town/City Clerk

Pursuant to Title 32, V.S.A., section 4461, if you are aggrieved by this decision you may appeal either to the Director of the Division of Property Valuation and Review or to the Superior Court of the county in which the property is situated. The appeal to either the director or the superior court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal with the town clerk within 30 days of the day this decision was mailed to you by the town clerk (date of entry noted on reverse). The town clerk transmits a copy of the notice to the director or to the superior court as indicated in the notice and shall record or attach a copy of the notice in the grand list book.

Be sure your appeal indicates which avenue of appeal you wish to pursue (court or director), clearly identifies the property under appeal, and is accompanied by the correct filing fee. The appeal to the Superior Court shall be accompanied by a \$250 fee (Plus \$12.50 Surcharge) for each parcel being appealed; the fee is \$70 per parcel on appeal to the Director. If the property under appeal is enrolled in the use value appraisal program, please indicate that in your appeal. If the property under appeal contains a homestead, please include that information.

51 Country Grove

Committee
Ald. ALANES
SILISKI
LARSON

THE COMMITTEE OF Ald. ALANES, LARSON,
SILISKI INSPECTED THE PROPERTY AT
51 COUNTRY GROVE. ON FEB AUG 8TH
THE OWNER, JOHN ALLAN, WAS PRESENT.

THE COMMITTEE DID A WALK-THRU
OF THE UNIT.

THE ~~UNIT~~ COUNTRY GROVE ^{END} UNIT
CONSISTS OF CLAYBOLD EXTERIOR, ASPHALT
SHINGLES, 2 1/2 BATHS, 6 ROOMS, 2 BEDROOMS.

FEATURES ARE RATED AVERAGE
TO GOOD.

THE COMMITTEE FELT THE UNIT
WAS IN EXCELLENT SHAPE AND IS
VALUED COMPARABLE TO SIMILAR AND
UNITS IN COUNTRY GROVE.

THEREFORE, THE COMMITTEE
MOVES TO DENY THE APPEAL AND
HAVE THE ASSESSMENT REMAIN AT 207,300.

David W. Beane

**OFFICIAL NOTICE
DECISION OF BOARD OF CIVIL AUTHORITY**

To: David Pomykala
148 Library Avenue
Rutland VT 05701

Appellant notified by certified mail on:
64 Cleveland Avenue
Rutland VT. 05701

AUG 22 2014

Your appeal to the Board of Civil Authority concerning the appraisal of your property, identified in the Grand List Book with school property account number (SPAN): **540-170-14446** has been given careful consideration, with the following results:

Result of Grievance:

Value(s) Set by BCA:

Total Listed Value	\$ <u>72,100</u> *	Total Listed Value	\$ <u>42,000</u> *
Nonresidential Allocation	_____	Nonresidential Allocation	_____
Homestead Allocation	\$ <u>72,100</u>	Homestead Allocation	\$ <u>42,000</u>
Housesite LV	\$ <u>72,100</u>	Housesite LV	\$ <u>42,000</u>

*If the parcel is enrolled in the use value appraisal program, the BCA must establish the contributory values as required by 32 V.S.A. §3756. Use attachment or a copy of the current use printout the listers filed with PVR with any changes made by the BCA.

Date Appeal Filed: **June 20, 2014**

B.C.A. Testimony Hearing Date: **July 14, 2014**

Date, Time, Place of B.C.A. Hearings: Hearing held on July 14, (Testimony) and August 13, (Decision) 2014 at 5:30 PM at 1 Strongs Avenue, City Hall in Rutland, VT.

B.C.A. Members Present: *July 14, 2014:* Aldermen Allaire, Larson. Brodowski, Siliski, Notte, Kiernan and Humphrey. Justices Foley and Donahue. Attorney Romeo and City Clerk/BCA Member Heck. *August 13, 2014:* Aldermen Allaire, Larson. Brodowski, Siliski, Notte, and Humphrey. Justices Foley and Donahue. City Clerk/BCA Member Heck

Appearing for Listers: Barry Keefe

Appearing for Appellant: None present

Summary of Testimony/Argument by: None present (Appellants), Barry Keefe (Assessor)

Appellant: Just letter for appeal request was entered into evidence.

Assessor: Assessor Keefe gave a brief history of the property from the initial abatement from a fire more than two years ago to its present day assessment. Assessor Keefe was adamant that there needed to be a resolution with the property whether it be torn down or rebuilt it should not continue as to its present state.

Property Inspected By: Chair Alderman William Notte
Alderman Abby Brodowski
Alderman Melinda Humphrey

**Statute requires minimum
of three members**

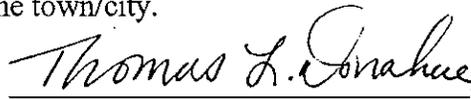
Date of Inspection: Wednesday, August 6, 2014

Report of Inspection Committee: Wednesday, August 13, 2014

Board's Decision with Reasons: The committee's recommendation, based on the criteria presented was to grant the appellants request based on the present value of the property and land. The committee felt that the condition of the property was not habitable and sought to reduce the value to \$42, 000. The request to approve the request and place a value at \$42, 000 was seconded by Alderman Siliski.

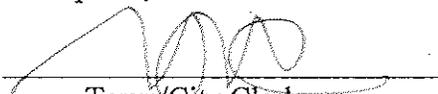
Motion passed.

Certificate: I hereby certify that this is a true record of the action taken on this appeal by the Board of Civil Authority of the town/city.


_____, Chairman
Board of Civil Authority

Filed in the town/city clerk's office on August 22, 2014 at 3p.m.
to be recorded in the Grand List Book of April 1, 2014.

Attest:



Town/City Clerk

Pursuant to Title 32, V.S.A., section 4461, if you are aggrieved by this decision you may appeal either to the Director of the Division of Property Valuation and Review or to the Superior Court of the county in which the property is situated. The appeal to either the director or the superior court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal with the town clerk within 30 days of the day this decision was mailed to you by the town clerk (date of entry noted on reverse). The town clerk transmits a copy of the notice to the director or to the superior court as indicated in the notice and shall record or attach a copy of the notice in the grand list book.

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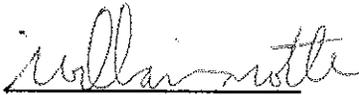
Board of Civil Authority

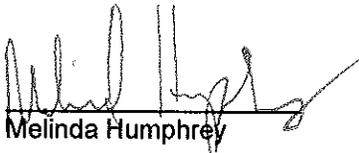
Date: August 13, 2014 **Committee Members:** William Notte (chair), Melinda Humphrey, Abby Brodowski

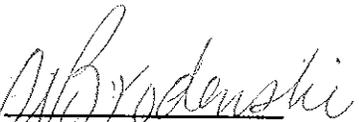
Committee: 148 Library Avenue

Motions/Discussion: The committee toured the property on Wednesday August 6th and then discussed the request immediately thereafter. The committee felt that the house is not habitable given the amount of fire damage and that the property value should therefore be adjusted accordingly to represent the taxable value of the land lot only.

Therefore, the committee makes a unanimously approved motion to the full BCA to approve the request for 148 Library Avenue and to change the listed value of the property to \$42,000.


William Notte


Melinda Humphrey


Abby Brodowski