

**Board of Civil Authority  
Tax Appeal Decision  
SPAN – 384-119-12333**

To: Wallace Manney  
From: Board of Civil Authority  
Date: September 20, 2021

This is the decision, with reasons, of the Board of Civil Authority of the Town of Mendon, after hearing and evidence, in an appeal brought by you on your property at 1030 Northam Road.

1. We find that Wallace Manney and Nancy Morel are the owners of a 4.13-acre lot, a camp, and two outbuildings at 1030 Northam Road, Mendon, Vermont. The 472 square foot camp is in very rough condition, has a kitchen of sorts, a living area, and a bedroom. The two outbuildings are used for storage and are approximately 192 square feet each. The property does not have water or utilities.
2. Although the listers valued the property using a cost approach, based on the availability of closely comparable properties, we find the market sales approach the most reliable methodology for purposes of this appeal.
3. The subject property was last sold in 1983, which is too remote in time to the appraisal date of April 1, 2021. We, therefore, do not ascribe any significance to the sale value.
4. The Assessor appraised the property at a value of \$36,700 for the 2021 Grand List. Mr. Manney grieved within the proper time and the Assessor did not change the appraisal on the basis of the grievance. Mr. Manney appealed to this Board on July 12, and the Board heard his appeal on August 19, at 5:00 p.m. in the Town Office. An Inspection Committee of Lindsey MacCuaig, Al Wakefield, and Dick Wilcox visited the property on September 09. A copy of their report is attached to this decision.
5. In support of the appraised value of \$36,700, the Assessor presented two properties – 609 Patch Hill Road in Mount Holly which sold for \$45,000 in May 2019, and 509 Stagecoach Road in Concord which has no septic or water, is a 21-acre lot and is listed for \$62,500.

In support of an appraised value of \$14,965, the appellant presented comparable values for the following:

Patrick Kennelly Estate	0 Northam Road	24.7 acres	\$47,000
Matthew Towne	0 Northam Road	12.91 acres	\$23,300
Michael & Dale Gagner	0 Northam Road	10.16 acres	\$16,700
Michael & Dale Gagner	0 Northam Road	25.2 acres	\$ 36,400
Michael & Dale Gagner	173 Northam Road	9.86 acres	\$16,800

6. The land value for the acreage (\$17,100 for 4.13 acres) seems out of line with other properties in the Northam Road area.
7. Based on the information presented, we find the fair market value of the subject property is \$23,500
8. The appellants have a right to appeal this decision to the Director of Property Valuation and Review of the Superior Court of Rutland County by filing a written notice of appeal within 30 days after the mailing of the notice by the town clerk. The fee for the appeal to the Director is \$70; the fee for an appeal to the Court is \$250. Checks should be made payable to the appropriate agency and returned to the Town Clerk with a letter stating the intent to appeal.

This is the decision, with reasons, of the Board of Civil Authority of the Town of Mendon, after hearing and e Certificate: I hereby certify that this a true record of the action taken on this appeal by the Board of Civil Authority of the Town of Mendon.

Nancy A. Mondella, Chair  
Board of Civil Authority

Filed in the Town Clerk's office on 9/20, 2021 at 3 p.m.

To be recorded in the Grand List Book of April 1, 2021.

Attest: Jane Bridge

## BCA Hearing Manney

Date: 08/19/2021

Hearing time: 5:00 p.m.

**Present:** Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Al Wakefield - BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, Wallace(Wally) Manney – Appellant, Rob McClallen – Attorney for Appellant

**Call to Order:** Nancy called the meeting to order at 4:54 p.m.

**Appellant Info:** Wallace Manney 1030 Northam Road **Parcel ID:** 12-00-03.000  
Spencer and Wallace are sworn in. Nancy asked if anyone needs to excuse themselves from the hearing due to conflicts of interest or ex parte communication, no one does.

**Case Introduction:** Spencer introduced the subject property as a camp on 4+ acres on Northam Road, assessed at \$36,700 (Manney T-1).

**Appellant Testimony:** Nancy hands out two exhibits for Wally, a letter (Manney A-1), and photos Manney A-2). Rob said the letter in exhibit A-1 states that Wally believes his house is worth \$8,000. There are two sheds that those sheds combined are worth \$1000. If you take the total \$9,000 amount away from the homestead value it leaves a value of \$23,700, which shows a price per acre of \$5738. Rob said they then looked at 5 comparable properties of land only. Northam Rd is a class 4 and then goes to a trail. The comps are all on the class 4 and the Manney property is on a trail makes access to the property less desirable. In order to come to a fair and comparable value of the property they then took the lowest assessed one of 25.2 acres for \$1,444/acre and came up with a value of \$14,965 for Wally's property. Rob showed the picture from exhibit A-2 which shows the camp from a 1992 article and nothing has changed since then except for the addition of the sheds. There is no running water on the property. Back in 1992 it was assessed for \$5500.

**Evidence Presented:** Manney A-1, Manney A-2

**Assessor's Response:** None

**BCA Questions:** Nancy asked if you could get there with a car. Wally said yes. Lindsey asked if the lesser the acreage the more the price per acreage is. Rob acknowledged that seems to be the trend but on this particular property the access to the property being a trail should bring down the value. Rob asked Wally if he would confirm that he agrees the property should be valued at \$14,965. Wally replied yes.

**Assessor's Testimony:** Spencer presented comps. The first is in Mount Holly on a class 4 road which sold in May 2019 for \$45,000 (marked Manney T-2). The second is a pending sale of a camp on 21 acres in Concord (marked Manney T-3). Spencer said this

one does not have water or septic. He has no first-hand knowledge of either of the comps, he has not seen either property.

**Evidence Presented:** Manney T-2, Manney T-3

**Appellant response:** Rob mentioned that the first camp has a septic system, 1 bathroom and a ¾ bathroom, and it's on a class 4 road. He said it appears to be in better shape and has more amenities than Wally's.

**Follow up:** Rob said he believed the second sale shouldn't be considered because it's not a complete sale. Rob asked Spencer if he believed the prices were being driven up due to covid. Spencer replied yes he does believe the market changed during covid but that is the market we are in.

**Inspection Committee Members:** Al, Dick, Lindsey

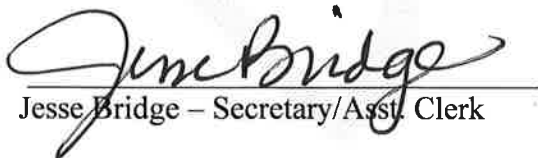
**Date of Inspection:** Tuesday August 31, 2021 at 9am

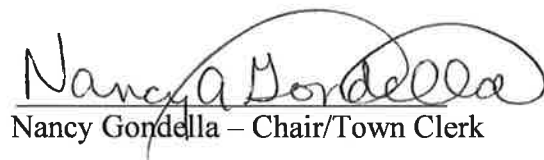
There being no further business, the hearing was recessed at 5:21p.m. and will reconvene on Thursday September 9 at 5:00pm.

**Inspection Report:** The hearing reconvened at 4:40pm on September 14, 2021 and recessed until September 14, 2021 at 7:00p.m. Present at the hearing were Dick Wilcox, Larry Courcelle, Jim Reddy, Betsy Reddy – BCA members, Nancy Gondella – Chair/Town Clerk, Jesse Bridge, Secretary/Assistant Town Clerk.

The hearing reconvened at 4:40pm on September 14, 2021. Present at the hearing were Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Jim Reddy, Betsy Reddy, Al Wakefield, Rich Carlson – BCA members, Nancy Gondella – Chair/Town Clerk, Jesse Bridge, Secretary/Assistant Town Clerk. Dick read the report, which is attached to these minutes.

**Discussion:** There was no discussion and the hearing was adjourned at 4:45p.m.

  
Jesse Bridge – Secretary/Asst. Clerk

  
Nancy Gondella – Chair/Town Clerk

Town of Mendon  
2282 US Rte 4  
Mendon, VT 05701

From: Lindsey MacCuaig, Al Wakefield, Dick Wilcox

Re: BCA Property Inspection at Wallace Manney, 1030 Northam Rd

An inspection of the property was conducted on August 31, at 9am with Wallace Manney in attendance and guiding a tour of the property. Mr. Manney met us at the junction of the Wheelerville road and Northam Road and let us to the property. The 2<sup>nd</sup> half of Northam Road is a Legal Trail and was a rough ride, even in 4 wheel drive vehicles.

The property is 4.13 acres and includes a camp and 2 out-buildings. The camp is in very rough condition, with a kitchen of sorts, with a wood stove, a living area and a bedroom. There is no water, or utilities. The cabin is small, at 472 sq ft

There are two outbuildings, used for storage, and are listed at a value of \$1,000. They are approximately 192 square feet each.

The lot is partially cleared and mowed 4 times a year or so. There is an area that is wet, although most is dry. There are no views.

The property's best use is its current use as a hunting camp.

The acreage of 4.13A is listed at \$17,100, or \$4,140 per acre which seems out of line with other properties in the Northam Road area, although not sold properties. Examples listed by the appellant varied between \$1,444 and \$1,902 per acre. The Manney property is the last on the road, bordering Shrewsbury, on a legal trail, while the other comps were closer to the Falls Rd and the road in better condition. The acreage appears to be overpriced, and we would suggest a reduction to the \$5,000 to \$6,000 range for the 4.13 parcel.

The camp also seems overpriced, with the camps provided by Spencer considerably more advanced, with a water source and a bathroom, although it is a similar size. Our feeling is that the dwelling should also be reduced to the \$15,000 range.

  
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