

**Board of Civil Authority  
Tax Appeal Decision  
SPAN – 384-119-12057**

To: Kenneth & Shelly McGinnis, Appellants  
From: Board of Civil Authority  
Date: September 16, 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 389 Townline Road.

1. We find that Kenneth & Shelly McGinnis are the owners of a 47.2-acre lot and a house at 389 Townline Road, Mendon, VT. The 2,967 square foot, three bedroom, 2 ½ bath house features a tiled mudroom entry and 1<sup>st</sup> floor laundry room. One half level down is the kitchen with a center island. There is a home office off the kitchen. A family room has doors leading to a deck with views of the front yard, pond and mountains. The formal living room has a tall Palladian style window. A formal dining room has hardwood flooring. One half level up from the mudroom entry is a master bedroom with private bath, deck, walk-in closet and smaller lockable closet. Two additional nicely sized bedrooms share a full bathroom with both a jetted tub and step-in shower. The house has a poured concrete foundation with full basement and concrete floor. The house includes a central vacuum system. There is an attached oversize two car garage with high ceilings and storage space above. There is a concrete pad with basketball hoops on a level area behind the house. The house is in good condition, with some minor deferred maintenance, and was constructed approximately 21 years ago. The acreage consists of mowed lawn, meadow and woods, and trails through much of the wooded portion. The property's hilltop setting and acreage allow for full privacy.
2. Although the listers valued the property using a cost approach, based on the availability closely comparable properties, we find the market sales approach the most reliable methodology for purposes of this appeal.
3. The subject property was last transferred in 1995 between parent and child and was vacant land at the time. We find this sale too remote in time to the appraisal date of April 01, 2021 and do not ascribe any significance to the sale value.
4. The Assessor appraised the property at a value of \$671,300 for the 2021 Grand List. Mr. & Mrs. McGinnis grieved within the proper time and the Assessor did not change his appraisal on the basis of the grievance. Mrs. & Mrs. McGinnis appealed to this Board on July 12, and the Board heard their appeal on August 12, at 6:30 p.m. in the Town Office. An Inspection Committee of Larry Courcelle, Betsy Reddy, and Dick Wilcox visited the property on August 30, and made their report to the Board on September 9. A copy of their report is attached to this decision.

- In support of the appraised value of \$671,300, the Assessor presented two properties – the Meringoff property on Cream Hill Road and the Lindroos property on Old Stockbridge Path that we find to be closely comparable to the McGinnis property.

The property of Joanna Meringoff is located at 776 Cream Hill Road and closely approximates the McGinnis property in land size. The dwelling is approximately 700 square feet smaller and is much older, built around 1800. The Assessor states that this property is very dated. The Meringoff property sold in September 2020 for \$675,000.

The property of Chad Lindroos is located at 104 Old Stockbridge Path and is somewhat smaller in land size (31.8 acres) than the subject property. The home is approximately 3000 square feet. The property, built in 2018, with high quality construction materials sold for \$640,000 in October 2020.

- While Mr. & Mrs. McGinnis did not offer an estimated fair market value for their property, they contend that the acreage is valued unfairly in comparison to that of neighboring properties and offered information for land values on several of those properties:

McGinnis Kenneth & Shelly	Townline Road	47.2 acres	\$273,500
Tenny Brook Land Co.	Townline Road	100 acres	\$298,000
Ballantyne George	Orchard Road	315.5 acres	\$851,800
Zak Andrew & Mary	Townline Road	196.25 acres	\$390,900
Schill Jean	Brookwood	134.82 acres	\$442,000
Corsones Theodore	Townline Road	51 acres	\$183,200
Conway Matthew	off Mountain Road	47.02 acres	\$136,000
Kraus David	Wright Road	162 acres	\$390,000
Burke Madelyn	US Route 4	42 acres	\$208,300
Lindroos Chad	Old Stockbridge Path	31.8 acres	\$243,000

The appellants also offered the Lindroos property, as described above, citing that the property is similar, yet much newer, than their own property. As previously stated, this property, built in 2018, sold for \$640,000 in October 2020.

- Based on the comparables (in particular, the comparable at 104 Stockbridge Path) presented by the Assessor and the information presented by the appellants, we find the fair market value of the subject property is \$639,000.
- 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.

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. Bondella, 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  
Asst. Town Clerk

## BCA Hearing McGinnis

Date: 08/12/2021

Hearing time: 6:30 p.m.

**Present:** Betsy Reddy, Jim Reddy, Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Marie Conway, Al Wakefield – BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, Ken & Shelly McGinnis - Appellants

**Call to Order:** Nancy called the meeting to order at 6:25 p.m.

**Appellant Info:** Ken & Shelly McGinnis 389 Townline Road, 06-02-47.000  
Spencer Potter and appellants 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 handed out the lister card and introduced the subject property as a single family residence on 389 Townline Road, 47.2 acres, assessed at \$671,300 (marked McGinnis T-1).

**Appellant Testimony:** Nancy handed out a packet for the appellants (marked McGinnis A-1). Shelly said she felt like their land was disproportionately assessed based on the land. Looking at the neighbors' properties, Tenney Brook Land and Ballantine, as well as other properties on Townline Rd that abut East Mountain. Their land was assessed at \$6,050/acre compared to the neighbors which averages around \$3000/acre. They have 25 acres of land that there is no access to. There is a river and an old bridge. Their land sits on an old gravel pit and 11 acres of the land was over dug and stripped away. It would require an awful lot of fill and take a lot of work to make it useable. They also abut Casella Construction and there is a lot of noise. The neighbors who operate businesses where the land is more useable are assessed less per acre of land than they are. They have a shared driveway with a right of way that they have to maintain. The pictures show it's in rough shape. They talk about other similar properties that are along East Mountain that are assessed less than theirs. Places with road frontage and building lots are assessed less per acre of land than theirs. The second part they discussed was to do with the house site. Their house site is assessed at \$507,800 and they found a comparable home that was appraised at \$501,700. Their house is 21 years old and the comparable was built in 2018. Nancy explains that the house site value and homestead value don't really affect your assessment. Those figures are for income tax purposes. Their house is actually assessed at \$380,800. They look back at the lister cards and determine the comparable dwelling is actually assessed at \$413,200. They still want to contest the house because it's old and needs work. They go through the pictures in the packet which show the comparable house on Old Stockbridge Path as well as the repairs needed on their property.

**Evidence Presented:** McGinnis A-1

**Assessor's Response:** none

**BCA Questions:** Ann asked if they have a drilled well. Shelly replies yes. They are not sure if their land would perk to build on. When her mom owned it she tried to subdivide and sell it off but it wouldn't perk, that was 35 years.

**Assessor's Testimony:** Spencer showed two sales one at 776 Cream Hill Road, it's a dated home on 45+ acres which sold in September 2020 for \$675,000 (marked McGinnis T-2). The other is 104 Old Stockbridge Path on 30+ acres sold for \$640,000 in October 2020 (marked McGinnis T-3).

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

**BCA Questions:** none

**Appellant response:** Shelly just wants to make her point that they are looking at comparable land property. Why is their land so much more than the others?

**Follow up:** none

**Inspection Committee Members:** Jim, Betsy, Larry

**Date of Inspection:** Monday August 30, 2021 at 9:30am  
There being no further business, the hearing was recessed at 6:50p.m. and will reconvene on September 9, 2021 at 5:45p.m.

**Inspection Report:** The hearing reconvened at 5:10pm on September 9, 2021. 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. Betsy read the report which is attached to the minutes.

**Discussion:** There was no discussion and the hearing closed at 5:15pm

The hearing reopened at 5:50pm on September 9, 2021 as the appellants were told to come at 5:45p.m. to hear the report. 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. Shelly & Kenneth McGinnis. Betsy read the report which is attached to the minutes.

**Discussion:** Ken said the 104 Stockbridge Path home is listed as 1 bedroom from the town but it was listed for sale as a 3 bedroom 3 bath and 3,072sf. It's 4 years old and his is 20 years old. There is only a \$3000-\$4000 difference between his and theirs. It seems ridiculous because everything is tile and wood through the whole house, granite

countertops, much newer. Shelly said the land assessment was really their priority. The two properties she spoke about in the hearing are owned by the Ballantyne's and Tenney Brook Land Company. In the report it was mentioned that they use the land for recreation and Shelly said so do those two land owners, they have trails and Tenney Brook actually has a business too. How is there is such a vast difference in the value of their land versus their neighbors. She would like someone to explain that to her. Betsy explains that the board has to look at the evidence presented to them as a whole, they look at the entire property. Ken said the Tenney Brook property is beautiful piece of land. Nancy asked what they believe their entire property is worth? Shelly said she isn't prepared with her paperwork. Ken said again that the 104 Old Stockbridge Path home is a much nicer and newer home. Dick asked what he thought the property is worth. Ken said that 104 Old Stockbridge Path house should be at least worth \$70,000 more than his. Then when it come to the land, Ballantyne and Tenney Brook are around \$3000/acre and their land is actually better than theirs, why wouldn't it be the same value? Nancy asked if they had the property assessed recently. They said no. Nancy said she understands their concerns with the land value but do they have any other questions or concerns with the site visit report? Ken said they don't have mowed trails. They are logger trails and there is no access to the 24 acres on the other side without putting in a bridge which would cost a lot of money. Shelly said the comparable the town used were houses and you can see houses but how can you value property if you don't get to see it? It's hard to understand why her property is assessed 2-3 times more than the neighbors and it's the same type of property. Ken said Spencer walked a little way on his property but he didn't walk it all, how can he put a \$7000 price tag on land he didn't see? Jim said looking at the comp on Cream Hill Road, which is almost the same acreage, the land is valued at 364,000, yours is \$273,000, Spencer gave the Cream Hill neighborhood a 15 and yours is a 10, so he has reduced your land value by \$90,000 based on the neighborhood class. So that is what the board has to go by. Shelly asked what Ballantyne and Tenney Brook are? Nancy said Tenney Brook is 10 and Ballantyne is 15. Nancy said that she knows the more acreage you have the less it is per acre. Nancy explains that the board has to look at the entire property as a whole and they will look at all the evidence and decide on a value. Shelly feels like nothing has changed and it's a huge jump in value and it just doesn't feel right. Nancy said we really do look at all the evidence and we don't take it lightly. The hearing was closed at 6:15p.m.

  
Jesse Bridge – Secretary/Asst. Clerk

  
Nancy Gondella – Chair/Town Clerk

INSPECTION COMMITTEE REPORT

To: Mendon Board of Civil Authority  
From: Larry Courcelle, Betsy Reddy, Dick Wilcox  
Date: August 30, 2021  
RE: Inspection of Property at 389 Town Line Road, owned by Kenneth and Shelly McGinnis

The inspection was done on Monday, August 30, 2021 at 9:30 a.m. Mr. and Mrs. McGinnis were present and accompanied the inspection committee.

The approach to the property is very impressive: a long, winding gravel driveway with a pond to its right, and massive stone wall in front of the house. The Contemporary 2,967 square foot home with newer architectural shingle roof is on 47.2 acres with stunning long-range mountain views to the north and west. The acreage is a combination of mowed lawn, meadow and woods, some roughly mowed trails (grass, dirt/gravel, remnant asphalt) in the meadow on the north side of the property, trails through much of the wooded portion, and Tenny Brook along the south side. The lower portion of the driveway is shared with a single-family home (formerly owned by a family member), but the property's hilltop setting and acreage give it full privacy. The owners take full advantage of the property from a recreational standpoint, including hiking, hunting and ATV-ing. There is also a concrete pad with basketball hoops on a level area above/behind the house.

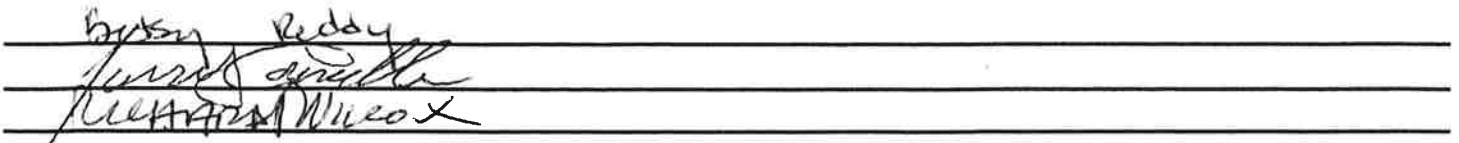
The 3 bedroom, 2 ½ bath house features a tiled mudroom entry and 1<sup>st</sup> floor laundry room. One half level down is the kitchen with center island, double sink, electric range, refrigerator and dishwasher. Off of the kitchen is a home office. A family room has doors leading to a deck with views of the front yard lawn/meadow, pond and mountains. The formal living room has a tall Palladian style window. A formal dining room has hardwood flooring. One half level up from the mudroom entry is a master bedroom with private bath, deck, walk-in closet and smaller lockable closet. Two additional nicely sized bedrooms share a full bathroom with both a jetted tub and step-in shower. The house has a poured concrete foundation, full basement with concrete floor. Mechanicals include a Peerless boiler (probably original to the house, built 21 years ago), well pump, 200 amp electrical panel, hot water heater and central vacuum. There is an attached oversized two-car garage with high ceilings and storage space above.

The value under appeal is \$671,300. Two properties offered as comparables were 1) a 2,285 square foot 4-bedroom, 3-bath home at 776 Cream Hill Road on 45.6 acres, purchased 09/01/2020 for \$675,000 with an assessed value of \$674,800 (Town Exhibit #2) and 2) a 1,536 square foot home at 104 Old Stockbridge Path with one bedroom and 1 1/2 baths on 31.8 acres, purchased 10/13/20 for \$640,000 and assessed at \$673,200 (Town Exhibit #3).

The inspection committee took into consideration the exhibits and information provided by the Appellant at the August 12 hearing. There is some deferred maintenance and repairs that are common with a 20+ year old house, but most are minor homeowner repairs and/or of relatively low to moderate significance in scope and cost. The land parcels with and without dwellings were also considered. Regardless of the values assigned by the Assessor to the various property components (Dwelling, Land and Site Improvements), we agree with the property's assessed value of \$671,300 based on the location, quality of construction, size and amenities of the house, majestic setting, spectacular views, and current and potential recreational use of the land.

The inspection committee recommends that the assessed value of the property remain at \$671,300.

Signed by:

  
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(REVISED)

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The biggest factor impacting the Committee's decision is the comparable at 104 Old Stockbridge Path, which leads us to recommend an adjusted assessed value of \$639,000.

Signed by:

Betsy Reddy 9/16/21  
Larry Courcelle 9-16-21  
Dick Wilcox