

**Board of Civil Authority
Tax Appeal Decision
SPAN – 384-119-12176**

To: Stephanie Sheehan
From: Board of Civil Authority
Date: September 13, 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 219 South Mendon Road, Mendon.

1. We find that Stephanie Sheehan is the owner of a 1.9-acre well-landscaped lot and a house at 219 South Mendon Road in Mendon, VT. The house contains a kitchen, dining room and living room which are all open with wood floors. There are three bedrooms, including a master bedroom. Off the master bedroom is a sun room, with a hot tub, and abundant windows. There is one full bath in the home. Total square footage is 1619. The house does not have a basement. A patio in front leads the way to the front entryway which includes two closets and a laundry area with sink. In addition to the one car attached garage, there is a large storage shed in the back and a 3-car garage in the front.
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 purpose of this appeal.
3. The subject property was last sold in 1999 for \$135,000. 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 \$338,400 for the 2021 Grand List. Ms. Sheehan grieved within the proper time and the Assessor did not change the appraisal on the basis of the grievance. Ms. Sheehan appealed to this board on July 12, 2021 and the Board heard her appeal on August 23, at 6:30 p.m. in the Town Office. An inspection committee of Lindsey MacCuaig, Ann Singiser, and Dick Wilcox visited the property on August 10, and made their report to the Board on August 23. A copy of their report is attached to this decision.
5. In support of the appraised value of \$338,400, the Assessor presented two properties – West property at Mendon View Drive and Sardelli property at Tenney Road that we find to be closely comparable to Ms. Sheehan's property. In support of an appraised value of \$290,000, Ms. Sheehan submitted five comparables. The comparables offered by Ms. Sheehan, however, were all sales between 1999 and 2015. Because these sales were so long ago, we do not find these properties to be as comparable as the West and Sardelli properties.

The property of Cameron Sardelli is located at 137 Tenney Road and approximates Ms. Sheehan's property in size and condition. Mr. Sardelli has 1.9 acres. His property sold in

October 2020 for \$349,000. The property of Sally West is located at 231 Mendon View Drive also approximates Ms. Sheehan's property in size and condition. The West property has four acres and sold in April 2021 for \$399,000.

6. Based on these two comparables, we find the fair market value for the subject property is \$338,400.
7. The appellant has a right to appeal this decision the Director of Property Valuation and Review or the Superior Court of Rutland county by filing a written notice of appeal with 30 days after the date of 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.

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.


_____, Chair
Board of Civil Authority

Filed in the Town Clerk's office on 9/1/21, 2021 at 11a..m.
To be recorded in the Grand List Book of April 1, 2021.

Attest: 

Asst. Town Clerk

BCA Hearing Sheehan

Date: 08/10/2021

Hearing time: 6:30 p.m.

Present: Betsy Reddy, Jim Reddy, Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle – BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, Stephanie Sheehan - Appellant

Call to Order: Nancy called the meeting to order at 6:12p.m.

Appellant Info: Stephanie Sheehan, 219 South Mendon Road, 08-03-22.000
Spencer Potter and appellant 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. Stephanie said she had a question about Betsy and Jim Reddy because they have been on her property. Nancy asked Stephanie if she felt like they could make a fair and impartial decision? Stephanie has some concerns. Betsy said they wouldn't be part of the inspection committee but she doesn't feel like there is any conflict due to friendships. Stephanie is ok with that.

Case Introduction: Spencer introduced the subject property as a single family residence, 1.9 acres, at 219 South Mendon Road, assessed at \$338,400. He hands out the lister card (marked Sheehan T-1)

Appellant Testimony: Stephanie hands out an exhibit (marked Sheehan A-1). She says her assessment has increased 63-64% from the prior assessment. She said she was reassessed in 2015 for no cause. She wants to make it clear that throughout the reassessment and grieving process the Assessor has not provided any information as to how he determined her properties market value. The numbers she is going to provide the board are from other assessments she previously had done since she has bought the property due to rate changes, or lines of credit. The method she used was to take houses in Mendon that she had previously been compared to and see how they are doing with the reassessment. She feels her assessment should be in the same ballpark as the other properties she has been compared to by other assessors. On average other Mendon properties are assessed at \$50,000 less than hers. She walks the board through the first spreadsheet which shows the other Mendon houses used as comparable houses each time she was reassessed. Her assessment has grown from the purchase price of \$195,000 to \$338,400. She took comparables from 1999, 2002 and 2015, the years she was reassessed, and came up with an average increase from 2015-2012 of 40% in 1999, 21% in 2002 and 38% in 2015. She thinks hers should be no more than a 40% increase like the rest from 2015, which is about \$290,000. She believes we are in a bubble and market prices have surged but you can't appraise based on market price. Market price and market values are not the same thing. She said in her grievance hearing Spencer asked her how she came to the price she put her house on the market for. She replied she priced it as she should, very high. She explains her last chart shows her neighbors percent increase and the dollar increase from 2015 to 2021. Since 2015 there have been 5 home sales in her

area. The average including hers was a 40% increase. She asked Spencer what he received from her neighbor in order to reduce his property from \$440,000 to \$415,000 from the time of reassessment to grievance hearings. Nancy explains that Spencer is not here to defend somebody else's grievance, he is here to talk about yours, he wouldn't have any of that information with him. Stephanie says she is only seeking the same accommodation without bias and without prejudice. Stephanie says she knows Spencer is hired help and asks if he was the low bidder.

Evidence Presented: Sheehan A-1

Assessor's Response: none

BCA Questions: Lindsey asks if she has the house on the market. Stephanie says yes for \$410,000 since January through a realtor.

Assessor's Testimony: Spencer presents a sale at 231 Mendon View Drive in April 2021 for \$399,000 (marked Sheehan T-2). Spencer presents another sale at 137 Tenney Road in October 2020 for \$349,000 (marked Sheehan T-3).

Evidence Presented: Sheehan T-2, Sheehan T-3

BCA Questions: none

Appellant response: Stephanie says the major differences are that one of them has a basement, she is on a slab. Both have attached garages, and she does too. One of them is two stories, hers is not. She believes two story homes are a cheaper build. She does not feel they are comparable, but the square footage is reasonable. The effective age is better on one. She asks Spencer when he got the photograph of her house. Spencer replies January 2020. She said she was never notified that he was on her property, she never received a card. She is very unhappy with Spencer's lack of communication. Nancy explains that if Stephanie has a problem with Spencer then she should direct that to the Selectboard.

Follow up:

Inspection Committee Members: Ann, Lindsey, Dick

Date of Inspection: Thursday August 23, 2021 at 9am
There being no further business, the hearing was recessed at 6:50p.m. and will reconvene on September 2, 2021.

Inspection Report: The hearing reconvened at 6:02pm on September 2, 2021. Present at the hearing were Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Jim Reddy, Betsy Reddy – BCA members, Nancy Gondella – Chair/Town Clerk, Jesse

Bridge, Secretary/Assistant Town Clerk. Dick read the report which is attached to the minutes.

Discussion: Stephanie said the report doesn't answer any of the questions she raised in her report in her plea to the committee. She wants to know why hers is the highest on the street. Nancy explained this is only a report of what the site visit committee observed. Stephanie said they recommended it stayed the same and her plea was stating that the assessment is incorrect, is too high, biased and discriminatory. Nancy said the rest of the board now will deliberate and make a decision. Stephanie wants to know what the expertise is of the board. Nancy explained that we are just hear to listen to the site visit report. Stephanie wants to know why at her hearing we couldn't talk about the issues she has with her property. Nancy explained that we did listen to what she had to present. Stephanie said once she appeals to the state she will then request what the knowledge and skills are form the board and she will present to the state the differences on what appraisers should be using to appraise property. Nancy said once the board makes their decision it is out of the Town of Mendon's hands. Stephanie said to remember once you "ring the bell" on discrimination, ignorance, incompetence..... Nancy stopped her and asked if she had more questions on the site visit report. Stephanie said well it's incorrect and all the floors are not wood. Nancy said ok so what room is not wood floor. Stephanie said you will have to look and walked out. Nancy said have a goodnight and Stephanie said I will, but I hope you don't. The hearing closed at 6:08pm.


Jesse Bridge – Secretary/Asst. Clerk


Nancy Gondella – Chair/Town Clerk

Town of Mendon
2282 US Rt 4
Mendon, VT 05701

From: Ann Singiser, Lindsey MacCuaig, Dick Wilcox

Re: Property inspection at 219 South Mendon Rd, owned by Stephanie Sheehan

An inspection of the property was conducted on August 23, 2021 at 9am, with Stephanie Sheehan present and guided the team on a tour of the property. The house is set back from the road on a joint driveway leading to the main house. A patio in front leads the way to the front door entry which includes 2 closets, leading to a laundry area, and a half bath. The floor is tile. Halfway into the entry a left turn goes out to a one car garage, and a right turn into the main house. The kitchen, dining room and living room are all open, with wood floors. The living room has a large bow window, and a fireplace. All rooms are wood floors. The house is set into the earth on the north side. There are 3 bedrooms, including a guest room, an office/bedroom with a closet and skylight, and a master bedroom. The only full bath is located off the hallway. Off the master is a sun room, with hot tub, and abundant windows. There is no basement. The total square footage is listed at 1619.

The lot is well landscaped, covering 1.9 acres, and includes a larger storage shed in the back. In the front is a 3 car garage.

The property has a drilled well in the back and a septic system.

The property is currently appraised at \$338,400, and the inspection team recommends the keeping of that appraisal.


Ann Singiser


Lindsey MacCuaig

Dick Wilcox
