

MINUTES

Thursday, August 30, 2018 at 5:30 pm

Town of Springfield - Board of Tax Appeals

Selectmen's Hall - 96 Main Street - Third Floor

Board of Civil Authority Members Present:

Alice Emmons

Warren Cross

Scott Farr

Mark Greenvall

Ernest Lamphere

Kathleen Stankevich

Tom Hall

Stephen Matush

Kristi Morris

Chuck Gregory

John Stettner

Walter Martone

Barbara A. Courchesne, Town Clerk

Others:

Maxine Aldrich, Assistant Town Clerk

Nichole Knight, Assessor

Terry Perkins, Lister

Matt Krajeski, Town's Appraiser

1. Call to Order

The continuation of the August 23, 2018 meeting was called to order at 5:30 pm by Ernest Lamphere, Chairman. Chairman Lamphere reminded the Board that inspection teams must all inspect together or at least independently; the inspection teams must inspect the property in its entirety, including interior and exterior; the inspection teams are to notice Listers of the inspection time and date; and if inspection team needs to re-hear testimony on tape to give the clerk a heads up on date and time. Chairman Lamphere advised if a Board member was not present on August 9 to hear testimony, he/she could not ask questions or vote on the inspection reports/decisions presented tonight.

2. Swearing in of Board:

The Board was reminded that they are still under oath.

3. Tax Appeals

Appeal 18-14: Catherine A. Griffin, 66 Mt. Vernon Street, Parcel #026/5/66

Samantha Grailich appeared on behalf of Appellant Catherine A. Griffin. Ms. Grailich was sworn in by Clerk. Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajeski were sworn in by Clerk. Chairman Lamphere read aloud Appellant's letter requesting tax appeal. Copies of Appellant's letter and evidence and Listers' evidence were distributed.

Samantha Grailich referred to the letter and evidence and stated that the best evidence is for the inspection committee to visit the property.

Town's Appraiser Matt Krajieski listed the comparable sales: 25 Morgan Street sold November 26, 2015 for \$79,000, in a similar neighborhood and similar topography; 11 Sioux Drive sold December 28, 2017 for \$80,000. He stated the subject property looks better on outside than it is inside, the interior being more worn. 21 Clement Road sold April 27, 2015 for \$68,000, topography did not affect this sale. He stated comparable sales are adjusted in terms of differences and similarities to subject property. He stated comparable sale 1 was adjusted down 10%; comparable sale 2 was adjusted down 5% and comparable sale 3 was adjusted up slightly to \$74,800. Ms. Grailich responded that there is a home on Appellant's street that is more comparable, owned by Koledo.

John Stettner asked if there are any houses on the street for sale. Ms. Grailich did not know of any. Alice Emmons asked for clarification regarding interior and exterior codes. Kristi Morris asked if the Listers gained access to the inside of subject property. Mr. Krajieski confirmed on March 9, 2017 it was inspected by the reappraisal company.

Chairman Lamphere advised Appellant that a 3-person inspection committee would contact the Appellant and visit the property.

Appeal 18-15: Erin M. Hunter, 583 Greeley Road, Parcel #007/1/15

Appellant Erin Hunter, Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajieski were sworn in by Clerk. Stephen Matush and Scott Farr recused themselves and stepped out. Chairman Lamphere read aloud Appellant's letter requesting tax appeal. Copies of Appellant's letter and evidence and Listers' evidence were distributed.

Appellant referred to comparables presented by Listers, two are lower and one is higher. Appellant stated that since she bought the property, the overall value of town buildings and properties have gone down, so without improvements she felt it's not a fair assessment. She stated if you want to separate out the outbuildings to say that they have now increased the value, she would argue that they haven't, there is a roof half off, damage to the buildings and depreciation. She stated the assessment was based off her purchase price. She stated that since purchase, the value of buildings has gone down because of damage and depreciation. The house value was down, land value was down but overall the assessed value was up because of outbuildings added back in that have been there for hundreds of years.

Town's Appraiser Matt Krajieski stated the outbuilding were adjusted at grievance about \$4,500. He stated they cannot create a relationship between a previous assessment in 2007 and a current assessment. Mr. Krajieski listed the comparable sales: 1065 Eureka Road sold October 12, 2017 for \$375,000, similar acreage, argument is the homes are not comparable, the subject property is a quality old style Colonial, the comparable sale was a full gut job; 596 Brook Street sold October 20, 2017 for \$310,000, only 73 acres vs. subject property 155.6 acres; 315 Parker Hill Road sold for \$825,000, far superior, included this comparable sale to show both ends of the spectrum in terms of a lot of acreage and additional outbuildings. Mr. Krajieski stated there is a property that abuts the subject property on the market for \$695,000. He stated there is potential value to this area of the community, both larger acreage, quality home, additional accessory buildings, and believed it is a fair assessment at \$419,000.

Appellant questioned the 2007 appraisal comparison and stated she was referring to appraisals done in 2013 and just recently. She stated when she purchased the property, all of the comps

were out of our county. She asked how buildings that have all been attributed can be pulled out and add value to the property? Nichole Knight stated that 2007 was the last time the Town did a town wide reappraisal. Ms. Knight stated the value Appellant was talking about came from the 2007 town wide reappraisal. Ms. Hunter argued the larger acreage does not have the value because it is in the Land Trust and she cannot divide the land, sell it or make money off it. Mr. Krajewski asked if there were any sales price restrictions. Ms. Hunter stated the Land Trust does not put a restriction on it. Ms. Hunter argued Mr. Krajewski's statement of the value of the neighborhood raises the potential and stated it could go in either direction.

Barbara Courchesne questioned the evidence Appellant provided at the hearing and stated there is part of a uniform residential appraisal. Ms. Hunter stated she was just using that as an example of the appraisal when she bought the property that shows evidence that the comps are out of our area. Barbara Courchesne confirmed it is not the entire appraisal, just 2 pages, and for what year. Ms. Hunter responded it was from 2013.

John Stettner asked for an explanation of what it means to be in Land Trust. Ms. Hunter explained a prior owner has an opportunity to sell conservation rights. If that owner sells those rights it comes with a set of agreed upon restrictions. The Land Trust then agrees to pass it on to the buyer but the buyer has to agree to those rights also. The property can't be developed, can't put buildings on it, and can't sell off any acreage. Mr. Stettner confirmed the Appellant could sell the whole property. Ms. Hunter stated she could but the easement goes with it. Charles Gregory asked if the property could be used for anything else, such as sugaring. Ms. Hunter stated that it is agricultural and that is what the property is restricted to. Walter Martone asked if the easement is in perpetuity or can it be revoked. Ms. Hunter stated you have to buy the rights back, you would pay a fee and a fine for every year it was conserved, the reality is it comes out higher than the value of your property. Kristi Morris confirmed Ms. Hunter's purchase price of \$412,500. Alice Emmons stated the key thing to a Land Trust is the owner gives up development rights. Mr. Krajewski stated they do not assess on development potential. Mr. Morris questioned if what Ms. Hunter was appealing was the outbuildings or the overall assessment. Ms. Hunter stated the outbuilding thing is illogical to her, if she started tearing down buildings, would the value on the card be deducted from her future appraisals per building because that's how it's broken out.

Chairman Lamphere advised Appellant that a 3-person inspection committee would contact the Appellant and visit the property.

Appeal 18-16: Geralyn M. Marasa, 1 Walnut Hill Court, Parcel #006/2/09-2

Appellant Geralyn Marasa, Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajewski were sworn in by Clerk. Stephen Matush and Scott Farr reentered the hearings. Chairman Lamphere read aloud Appellant's letter requesting tax appeal. Copies of Appellant's letter and evidence and Listers' evidence were distributed.

Ms. Marasa stated her home is 2,200 square feet on less than an acre. She stated comparisons are hard. Ms. Marasa went to two major realtors and they did comparisons. She stated the 27 Taylor Drive comparison which sold for \$175,000, the lot is bigger and the square footage is 2,700. It's an older property built in 1970 and subject property was built in 1988. Ms. Marasa stated a 1/3 of her acreage is in a ditch. She stated a house down the street is on the market for \$189,000 with 2 acres of land and comparable size house as her property. She felt last year's value of \$212,000 was more realistic than this \$237,000. She stated the card shows a shed but there is no shed on the property.

Town's Appraiser Matt Krajieski responded they look at realtor estimates a lot differently than private appraisals. He stated there is a consistency of home in Walnut Hill Court vs. the consistency of homes in Taylor Drive and some of the other surrounding neighborhoods. Mr. Krajieski stated the property was lowered last year in grievance to \$212,400. He listed the comparable sales: 29 Baker Road sold April 21, 2016 for \$278,000, rural property, 3.9 acres, adjusted for more acreage; 31 Highland Circle sold August 18, 2017 for \$285,000, 5.5 acres, adjusted for more acreage; 109 Breezy Hill Road sold for \$192,000, home is smaller and lesser grade than subject property. He stated the subject property is valued at \$237,900. Mr. Krajieski state that, although there haven't been recent sales in the neighborhood, there was a sale in 2008, not used in the study but in terms of attributing value to a higher end neighborhood, for \$491,500 and in 2003 for \$390,000.

John Stettner recused himself and stepped out.

Ms. Marasa commented that the first two comparable sales are larger homes and more acreage. Mr. Krajieski stated it is a larger home but there is a difference in the sales price vs. the assessed value of Appellant's home.

Kathleen Stankevich asked if there was a date of sale for the real estate information Appellant provided. Ms. Marasa stated the Taylor Drive was within the past year. Kristi Morris asked for property cards for Appellant's comparables. Nichole Knight printed the property cards for 27 Taylor Drive and 5 Walnut Hill Court and copies were distributed to all parties.

Chairman Lamphere advised Appellant that a 3-person inspection committee would contact the Appellant and visit the property.

Appeal 18-17: Keith Ferguson, 220 Spencer Hollow Road, Parcel #011/1/68

Appellant Keith Ferguson, Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajieski were sworn in by Clerk. John Stettner reentered the hearings. Chairman Lamphere read aloud Appellant's letter requesting tax appeal. Copies of Appellant's letter and evidence and Listers' evidence were distributed.

Mr. Ferguson stated the property is landlocked, no right of way, 2 ½ miles in, have to cross two property owners. He stated Interstate 91 took right of way by eminent domain, they paid \$5 an acre for wood lot which was assessed at over \$100 at that time with a right of way. He stated he put a lot of his land in the Land Trust and tried to put the wood lot in but with no right of way they said it was virtually worthless. He stated he talked to a realtor and they said they would assess it at \$25,000 to \$30,000, not \$138,000.

Town's Appraiser Matt Krajieski stated that although Appellant is talking about acreage in particular, the appraisers look at the property as a whole and the reappraisal company was not able to inspect the home. Mr. Krajieski listed the comparable sales: 1065 Eureka Road sold October 12, 2017 for \$375,000. He stated Appellant's assessment is higher than the comparable. The subject property is 302 acres, 168 acres roughly are across the highway with no immediate right of way. Mr. Krajieski stated excess acreage has a starting value of \$1,500 per acre, adjusted accordingly for topography, location or whatever it might be. He stated for this comparable, the appraisers adjusted for that land across the street from Mr. Ferguson and attributed roughly \$500 per acre at that point, taking into consideration the difficult access on the subject property. The appraisers adjusted for the subject property having considerable amount of farm buildings, most in agricultural use, and a cell tower. He stated the \$375,000 comparable was adjusted to \$553,300 for the differences vs. total assessment of subject property at \$561,200. The cell tower

lease was attributed a value, but appraisers were not provided with financials. Mr. Krajeski stated that Mr. Ferguson testified at grievance that the State had an obligation to maintain a culvert in terms of getting to that acreage, and that they have not maintained that culvert right of way. Mr. Krajeski asked if Mr. Ferguson had looked to that avenue in terms of accessing that acreage. Mr. Ferguson explained originally State was going to put a road to the property, that was too expensive, then they were going to put a 6' x 6' cement culvert to drive tractors through, that didn't come out, finally down on the corner at Crown Point Road they put a 6' x 6' rounded culvert which you can barely walk through now because it's caving in. He stated there is no access for trucks or tractors to get to it. Mr. Ferguson recalled that Mr. Krajeski visited the property and Mr. Ferguson asked him if he needed to see the property and Mr. Krajeski said no so appraisers had access to the house. Mr. Ferguson confirmed he was not appealing the house and land but the wood lot. He asked if the Eureka Road comparable was landlocked. Mr. Krajeski stated it was not but an adjustment had been made for the subject property. Mr. Krajeski asked if there was a camp on the wood lot and Mr. Ferguson confirmed there was a camp they put up back in the 1960s.

Barbara Courchesne asked what year the highway went in. Mr. Ferguson answered 1965. Ms. Courchesne asked if Mr. Ferguson hadn't been to this camp since 1965. Mr. Ferguson stated they can walk to it. Scott Farr confirmed that, although Mr. Ferguson was appealing only the wood lot, all of the property comes into play when the site visit happens. Kathleen Stankevich asked if the camp being referred to is on the property card. Mr. Krajeski stated it is not, he could not locate the camp. Mr. Ferguson confirmed he has filed to put the new garage and a mobile home in current use with his other current use property. Kathleen Stankevich asked for clarification of how the wood lot acreage was adjusted. Mr. Krajeski referred the Board to the card which shows easement 20%.

Chairman Lamphere advised Appellant that a 3-person inspection committee would contact the Appellant and visit the property.

The following inspection committees were appointed:

Appeal 18-14 Kathleen Stankevich, Walter Martone, Stephen Matush

Appeal 18-15 Charles Gregory, Kristi Morris, Warren Cross

Appeal 18-16 Scott Farr, Charles Gregory, Mark Greenvall

Appeal 18-17 Charles Gregory, Kristi Morris, Scott Farr

4. Inspections/Decisions from August 9, 2018 hearing

Appeal 18-12: TEMKO, Inc., 76 Hartness Avenue, Parcel #027/4/38

Appellant Dan Dancosse appeared on behalf of TEMKO Inc. He submitted further evidence and copies were distributed. The evidence was confidential in nature and to be returned to the Clerk at the end of the hearing. Walter Martone read the inspection committee report from Alice Emmons, Scott Farr and Walter Martone. Inspection was made on August 15, 2018 at 1:00 pm. David Dancosse accompanied the inspection committee and was later joined by Ted Chivers. The report described the property in detail. Alice Emmons stated the inspection committee verified the square footage and it is different than the Listers' card. She stated there is an office space that was not there previously. She asked if the garage was calculated as part of that square

footage. Scott Farr stated the committee found that some of the outbuildings don't count in the income approach.

Appellant Dan Dancosse stated the rental income and expenses are going to be a lot different than what was used, with the new evidence provided, and the finished square footage is much lower than what was original assumed. Mr. Dancosse stated the new office doesn't apply as it was constructed in 2018. Mr. Krajieski stated the appraisal date is April 1, 2018 and that if that office was not in at that time, it would roll over to the following year. Kathleen Stankevich asked if the inspection team actually measured or did they have a new source of information. Walter Martone stated that in some instances the committee did measure but a lot of it they took from the information provided by the owner. Walter Martone stated that what the committee is trying to do is get additional information to recreate the income analysis and using the correct square footage and the triple net lease. Mr. Martone asked if they used the triple net would the number the appraisers used change. Mr. Krajieski stated it would not change if they use triple net. Mr. Martone asked if the capitalization rate would change. Mr. Krajieski stated it would not, it's based on the data submitted to appraisers by the community.

Barbara Courchesne stated that a decision should be given by the next meeting of the Board on September 6, 2018.

MOTION: Kristi Morris moved to accept the report; Kathleen Stankevich seconded. No further discussion. Motion passed.

Appeal 18-11: Carolyn Blake-Deyo, 23 Pine Street, Parcel #026/1/21

Chuck Gregory read the inspection committee report from Warren Cross, Cynthia Martin and Charles Gregory. Inspection was made on August 16, 2018 at 10:00 am in the company of Carolyn Blake-Deyo and Nichole Knight, Lister. The report described the property in detail.

MOTION: Mark Greenvall moved to accept the report; Steve Matush seconded. No discussion. Motion passed.

Chuck Gregory read the Tax Appeal Decision. The property was appraised at \$86,500 and the grievance was denied. The inspection committee noted several windows appeared to be new, roofing appeared to be new, interior painting was in good condition and new heating duct in basement. The committee determined the removal of the exterior stairway to the second floor changes the property to single value use but the recent expenditures by the owner do not substantially affect the value of the house. The Board finds the Listers' fair market value assessment to be valid and sets the fair market value of \$86,500.

MOTION: Scott Farr moved to accept decision; Kristi Morris seconded. Kristi Morris point out a typographical error. Charles Gregory corrected the error in the decision. No further discussion. Motion passed.

Appeal 18-13: Melvin Fink, 61 Cherry Hill, Parcel #024/2/15

Charles Gregory read the inspection committee report from Mark Greenvall, Cynthia Martin and Charles Gregory. Inspection was made on August 16, 2018 at 4:00 pm in the company of Melvin Fink and Town Lister, Nichole Knight. The report described the property in detail.

MOTION: John Stettner moved to accept the report; Warren Cross seconded. No discussion. Motion passed.

Charles Gregory read the Tax Appeal Decision. The property was appraised at \$514,800 and the grievance was denied. The inspection committee found 8 bedrooms and 5 ½ bathrooms. The Board finds that the property is one of the premiere properties in town and that there are no comparables that have been sold in the past 3 years. The Board finds that the proper fair market value of the property is \$514,800.

MOTION: John Stettner moved to accept the decision; Steve Matush seconded. Kristi Morris asked if the date should be corrected. Charles Gregory corrected the date and other typographical errors. No further discussion. Motion passed.

Appeal 18-08: Martin D. Taft, 35 Maple Street, Parcel #01B/1/23

John Stettner read the inspection committee report from Warren Cross, John Stettner and Charles Gregory. Inspection was made on August 29, 2018 at 9:00 am in the company of Martin Taft. The report described the property in detail.

MOTION: Mark Greenvall moved to accept the report; Kathleen Stankevich seconded. Barbara Courchesne stated the report should indicate this property was visited twice because only 2 inspection committee members visited and one building had not been inspected the first time. Charles Gregory moved to amend the report to read that following: an inspection on August 8, 2018 by only 2 of the committee members, inspection was made on August 29, 2018 at 9:00 am in the company of Martin Taft by John Stettner, Charles Gregory and Warren Cross. Motion, with added corrections, passed.

John Stettner read the Tax Appeal Decision. The committee determined none of the comparable properties provided by the Appellant's appraiser had been sold in the last 3 years and one was not in the Springfield district. The Board held that as a result they do not meet the standards of proof required. The Board finds the Listers' fair market value assessment to be valid and sets the fair market value of \$323,100.

MOTION: Mark Greenvall moved to accept the decision; Walter Martone seconded. Kristi Morris point out a typographical error which was corrected. No further discussion. Motion passed.

MOTION: Barbara Courchesne moved to rescind the inspection report and decision submitted and approved by the Board on August 23, 2018; seconded by John Stettner. No discussion. Motion passed.

5. Public Comment:

None.

John Stettner moved to recess; Walter Martone seconded. At 8:45 pm, the meeting was recessed until September 6, 2018 at 5:30 pm.

Respectfully submitted,


Maxine M. Aldrich
Assistant Town Clerk