

MINUTES

Thursday, July 26, 2018 at 7:00 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

Elizabeth Gray

Ernest Lamphere

Kathleen Stankevich

Tom Hall

Kristi Morris

Charles Gregory

David Yesman

John Stettner

Michael Martin

Cynthia Martin

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 meeting was called to order at 7:28 pm by Ernest Lamphere, Chairman.

2. Additions to Agenda

None.

3. Swearing in of Board

Board was sworn in at the Organizational Meeting immediately preceding.

4. Tax Appeals

Appeal 18-01: John and Marion Murray, 988 Connecticut River Road, Parcel #011/2/02

Appellants, John Murry and Marion Murray, Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajeski were sworn in by Clerk. Chairman Lamphere read aloud

Appellants' letter requesting tax appeal. Copies of Appellants' letter and Listers' evidence were distributed to all parties.

Chairman Lamphere questioned any conflict of interest. Hearing none, testimony proceeded.

Appellant John Murray referred to his letter: attic - contest useable square footage; cathedral ceiling – this open space in the living room is to allow roof pitch, from the floor to the high point of the ceiling is 14 feet, is that really cathedral; shed – originally constructed as wood shed, metal roof is attached to fern strip which are attached to roof trusses, approximately 200' from driveway, during the winter it is not accessible, has never housed an automobile, soffits are open to get circulation.

Town's Appraiser Matt Krajieski responded he would leave the attic for the inspection committee to view; he explained the appraisers' determination of cathedral ceiling – pitch is no different than attic and the attic could be extended across the entire room; the appraisers did not look at use of the 22' x 24' building but what it was originally constructed to be. The property was originally assessed at \$249,200 and lowered to \$244,500 in grievance due to porch grade being changed from finished enclosed to unfinished enclosed. Mr. Krajieski stated it is important that physical data is correct but extremely important to maintain a fair assessment based on the sales analyzed. He reviewed the comparable sales: 563 Massey Road sold 8/8/18 for \$195,000; 29 Baker Road sold 4/21/16 for \$278,000 and 248 Parker Hill sold 8/18/17 for \$342,500. He stated Appellants' house is sited very nicely with a level of privacy and level of care.

Appellants' additional evidence was distributed to all parties.

Mr. Krajieski stated that parcels with larger acreage and houses on them sold well in this community and referred to Listers' evidence showing sales in addition to the comparable sales provided. Mr. Murray stated that at least 50 acres cannot be accessed except by ATV.

John Stettner asked Mr. Krajieski how he determined original intent as to the shed/garage. Mr. Krajieski responded in terms of the building, the way that it looks, whether or not it has garage doors, the size of the building, sometimes the pitch of the roof.

Kristi Morris asked for clarification of Mr. Krajieski's statement as to the cathedral ceiling. Mr. Krajieski stated cathedral ceiling is based on whether hypothetically a floor could be put on same level with attic and extend that floor space. The Appellant is not being assessed for that additional floor space but used as judgement of cathedral ceiling.

Chairman Lamphere asked if Mr. Krajieski had any comment on the Appellants' additional evidence. Nichole Knight said they had seen this information at grievance. Mr. Krajieski had no further comment on the evidence.

David Yesman asked why land was not useable. Mr. Murray responded that it's swampy with a 10% grade, more in some places, a 4WD pickup could not be driven on it. Mr. Yesman stated the card has it graded at 30%. Mr. Krajieski confirmed that 87 acres had been adjusted 30% down based on topography and an additional 1.5 acres was adjusted 50% down for topography, which is all the enrolled current use land. Michael Martin confirmed current use doesn't affect value of property, it affects taxes Appellant pays. Mr. Krajieski confirmed.

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

Appeal 18-02: Mary Lou Goulet, 168 Main Street North Springfield, Parcel #01A/1/59

Appellant Mary Lou Goulet, Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajieski were sworn in by Clerk. Chairman Lamphere read aloud Appellant's letter requesting tax appeal. Copies of Appellant's letter and Listers' evidence were distributed to all parties. The appellant provided no evidence.

Appellant Mary Lou Goulet stated original assessment says the roof is worn and the bathroom upstairs is WIP (work in progress). Ms. Goulet stated last summer she replaced the roof with a standing seam roof and the bathroom is finished.

Nichole Knight stated that the things the Appellant spoke about were fixed so the card presented to the Board is the result of grievance. Mr. Krajieski explained the reason it went down at grievance was because the Appellant had stated at grievance that the attached garage was a dirt floor and the Listers changed from a standard finished garage with slab to a dirt floor and regraded it to the outbuildings category.

Kristi Morris asked Appellant if she had a value in mind and the reasoning behind that. Ms. Goulet stated Listers didn't mention the garage change at grievance. She just wants a fair value for her property. Ms. Knight recalled Appellant suggested \$141,000.

John Stettner asked Appellant now that she knows it was the dirt floor change that affected the value, did she still want a change in value. Chairman Lamphere advised that a 3-person inspection committee would visit the property. John Stettner asked if Appellant could withdraw now that she had the reason for the change in value. Ms. Goulet stated she would withdraw her appeal.

Appeal 18-03: Norman and Judith Dubreuil, 56 County Road, Parcel #01A/1/16

Appellants Norman Dubreuil and Judith Dubreuil, Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajieski were sworn in by Clerk. Chairman Lamphere read aloud Appellants' letter requesting tax appeal. Copies of Appellants' letter and evidence and Listers' evidence were distributed to all parties.

Appellant Norman Dubreuil referred to their letter for the facts of their appeal and provided photographs as evidence, copies of which were distributed to all parties.

Town's Appraiser Matt Krajieski pointed out that 2% is allocated out as a result of the issue in the basement with water, interior walls are below average wall covering – more of a wall board and plywood paneling, and the flooring is carpet and linoleum vinyl, the bathroom was brought down a grade below average. Mr. Krajieski feels that these address Appellants' questions as to sub-standard material and no improvements made. Mr. Krajieski reviewed the comparable sales: 349 Highland Drive sold for \$85,000 in May 2017, its location is above average compared to Appellants', but quality of the building is below the Appellants'; 97 Fairground Road sold for \$85,750 on 5/23/17.

Appellant Judith Dubreuil referred to the cellar being listed as all cement but it is basically rocks and a crawl space that you cannot go into. Mr. Krajieski referred to the card which shows the first 10 feet of the building are just first floor only, that 10 feet was removed from the rest of the basement, the basement spans only 22' x 24' versus the 24' x 32' footprint that the building sits on, they have accommodated for partial crawl space of 10' x 24'.

John Stettner questioned the comparables show full basements. Mr. Krajieski stated the basement is just one component of the sale. The appraisers take certain components of sales and attribute a certain price brake or make adjustments.

Michael Martin asked how the depreciation percentages were arrived at. Mr. Krajieski stated it's based on sales and also the year on the house. The Appellants' house is 1920s house being rated average receiving a fair amount of depreciation based on the year it was constructed. The adjustments to basement/foundations don't usually range more than 5%, typically water in the basement remedied through a sump pump is 1 to 2%.

Kristi Morris referred to basement depreciation on comparables being 10% and 5% and Appellants' being 2%. Mr. Krajieski stated the Fairground Road property shows BMT 40 acknowledging only 40% of basement is useable with a lot more potential crawl space and potential ledge to that basement. The Highland Road property has been adjusted 5% for design, the condition and layout of building, the style required more depreciation. The Appellants' property does not require the level of work that the Highland comparable needs. Mr. Morris confirmed the Highland comparable is assessed at \$104,200.

Alice Emmons asked the Appellants for clarification on the appraisal numbers in their letter. Ms. Dubreuil responded that she did not include the land values in the letter. Ms. Emmons asked what yard items not included. Ms. Dubreuil stated the outbuildings have never been included. Nichole Knight stated that the outbuildings are separated differently because they are using a different program than was used before. Appellant stated maybe a sump pump isn't much of a decrease in value but it is on this land because it is rocks and clay, the water does not drain.

Kristi Morris questioned subject property building value went up and comparables building value came down. Mr. Morris asked if the number is derived from a calculation or is it subjective to comparables and opinions and assessments of surrounding areas. Mr. Krajieski stated they have changed sales models across the board. He is unwilling to create a relationship between an old assessment and a new one because to a degree they have wiped the slate clean.

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

Chairman Lamphere asked for inspection committees. The following inspection committees were appointed:

Appeal 18-01: Scott Farr, John Stettner and Charles Gregory

Appeal 18-02: No committee was appointed as Appellant withdrew her appeal in writing.

Appeal 18-03: Kristy Morris, Elizabeth Gray and Warren Cross

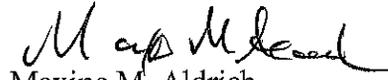
Barbara Courchesne reminded the committees that their inspection reports and decisions would be heard on August 9, 2018.

5. Public Comment

None.

David Yesman moved to recess; seconded by Mark Greenvall. At 8:40 pm, the meeting was recessed to August 2, 2018 at 5:30 pm.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Maxine M. Aldrich".

Maxine M. Aldrich
Assistant Town Clerk