

## MINUTES

Thursday, September 13, 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

Elizabeth Gray

Kathleen Stankevich

Tom Hall

Peter MacGillivray

Michael Martin

Barbara A. Courchesne, Town Clerk

Others:

Maxine Aldrich, Assistant Town Clerk

Nichole Knight, Assessor

Terry Perkins, Lister

Matt Krajewski, Town's Appraiser

### 1. Call to Order

The continuation of the September 6, 2018 meeting was called to order at 5:30 pm by Mark Greenvall, Vice Chairman.

### 2. Swearing in of Board:

The Board was reminded that they are still under oath.

### 3. Tax Appeals

#### Appeal 18-22: Rick Kimball, 10 Davidson Hill Road, Parcel #01A/1/68-2

Scott Farr recused himself and stepped out. Appellant Rick Kimball, Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajewski were sworn in by Clerk. Vice Chairman Greenvall read aloud Appellant's letter requesting tax appeal. Copies of Appellant's letter and Listers' evidence were distributed.

Appellant Rick Kimball stated when the Listers visited the property they noted the noise as well as the smell from the packinghouse. He stated other neighboring property values have gone down due to location near the packinghouse. Mr. Kimball played a video from his cell phone as evidence of the noise when the packinghouse is in production. Mr. Kimball stated the packinghouse has a considerable amount of rendering with intestines and trails of blood running down through Northfield. He stated the appraiser commented that the zoning board did the

residents a huge disfavor going into this without looking into the details of it. He stated two of the neighboring properties had been bought by the packinghouse.

Town's Appraiser Matt Krajieski stated the subject property was adjusted at grievance from \$192,600 to \$167,800, the land and building being adjusted 10% because of proximity to the slaughterhouse. He stated the comparable sales are properties that have locational factors and listed comparable sale #3 at 30 Main Street in North Springfield sold January 6, 2016 for \$191,500, that property's backyard is VTel, newer home built in 2007 vs. subject property in 1990.

Alice Emmons asked if there are times of the day or year that are worse than others or is it pretty consistent. Mr. Kimball responded that when the leaves are gone, it's louder. Mr. Kimball stated they have livestock that gets out, and it's in the media that they've had numerous complaints about how they're dealing with inhumane methods of slaughter. Michael Martin asked how far away from the plant the audio recording was. Mr. Kimball stated it was at the edge of his property, 100 yards or less. Mr. Martin asked why, in 2014-15, the property value was reduced by \$30,000. Mr. Kimball stated he grieved at that time based on an appraisal done by his bank when he refinanced, that was prior to the packinghouse getting into full swing. Mr. Martin asked when the packinghouse opened. Mr. Kimball stated it's the third year and have expanded 2 or 3 times.

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

**Appeal 18-23: Matthew Lewis, 747 Randall Hill Road, Parcel #015/1/05.1**

Appellant Matthew Lewis, Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajieski were sworn in by Clerk. Scott Farr reentered hearings. Vice Chairman Greenvall read aloud Appellant's letter requesting tax appeal. Copies of Appellant's letter and evidence and Listers' evidence were distributed.

Appellant Matthew Lewis confirmed there was a mix up with the abutter, he received the valuation notice too late to grieve so Listers advised he appeal to the Board. He discussed the similarities and differences in the two comparables he provided.

Town's Appraiser Matt Krajieski confirmed Appellant's property abuts Appellant's brother's property and the Listers had the wrong ownership to the wrong person. Mr. Krajieski stated that the subject property is brand new construction in 2014, hasn't had a chance to depreciate. He listed the comparable sales: 528 Eureka Road sold on June 12, 2017 for \$225,000, comparable in lot size but home is 1964 with 2,800 square feet; 190 Fairground Heights sold on January 12, 2018 for \$259,000, little under 13 acres built in 1991 with just over 2,000 square feet; and 901 Spencer Hollow Road sold on June 3, 2015 for \$280,500, 9.2 acres built in 1994 with 2,400 square feet. Mr. Krajieski stated they were unable to inspect the home so some assumptions made as to data.

Nichole Knight explained the issue with this property and Appellant's brother's property and the timing. Appellant did not receive his notice of value in time to grieve, due to the Listers' error, so the appeal to the Board is the first time the Listers are hearing from the Appellant. Alice Emmons confirmed the values for Appellant's property and his brother's property. Nichole Knight confirmed the card the Board received as evidence is the correct card for Appellant's property.

Nichole Knight printed and distributed the property cards for the comparables provided by Appellant.

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

**Appeal 18-24: Steve and Lucy Kempe, 1181 Eureka Road, Parcel #003/1/10**

Appellant Steve Kempe, Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajieski were sworn in by Clerk. Vice Chairman Greenvall read aloud Appellant's letter requesting tax appeal. Copies of Appellant's letter and evidence and Listers' evidence were distributed.

Appellant Steve Kempe stated that out of 10 nearest neighbors' the houses went down except for two, one was a remodeled home and the other one was a sell. Mr. Kempe stated his house stayed the same size, other people put in additions, a neighbor doubled the size of his house and his appraisal went down. He went on to list other neighbors whose values went down. Mr. Kempe stated the appraiser saw only what he wanted to see. Mr. Kempe referred to his evidence, pictures of all problems with his property. He stated the pictures show it is an old house and its constant maintenance, cracks in foundation, had to do modifications to the deck, the pool is a liability with a serious leak and a lot of patches, 2 years ago it would cost \$6,000 to fill in the hole, the roof is 20 years old, had to replace ½ of it because it caved in, windows are new but not finished, no trim, outside back wall is pulling away, a pipe burst, downstairs ceiling needs to be fixed, upstairs bathroom sprung a leak. Mr. Kempe stated Eureka is one of the worst roads in the town, schools are not great and taxes are high. Barbara Courchesne reminded Appellant that testimony was to be about the assessment. Lucy Kempe asked doesn't that have an impact on the assessment. Mark Greenvall stated assessments are relative to each other. Scott Farr stated that all people are paying the same tax rate.

Town's Appraiser Matt Krajieski stated the property is a 22-acre parcel. He stated there is a significant outbuilding that is tied in to septic: it is a detached garage with a finished rec area with a bathroom and heat. Mr. Krajieski referred to comparable sale #3, 871 French Meadow Road sold for \$215,000 in March 2016, with quite a bit of deferred maintenance, the house is not in good condition. He stated the subject property is graded in average condition.

Kathleen Stankevich asked if the outbuilding tied in to septic is valued at \$25,800. Mr. Krajieski confirmed that amount and stated that, without a kitchen, he did not feel he could designate it as an apartment. Scott Farr asked if the barn and garage were two separate structures. Mr. Krajieski stated that was correct. Mr. Krajieski pointed out the pool is graded below average. Lucy Kempe asked the square footage of the comparable. Mr. Krajieski confirmed 1,389 square feet for comparable vs. 1,687 square feet for the subject property.

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

**Appeal 18-25: Raymond A. Stocker Jr., 100 Connecticut River Road, Parcel #011/2/27**

Appellants Ray Stocker and Lena Stocker, Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajieski were sworn in by Clerk. Vice Chairman Greenvall read aloud Appellants' letter requesting tax appeal. Copies of Appellants' letter and evidence and Listers' evidence were distributed.

Appellant Ray Stocker stated the number of bathrooms and bedrooms the Listers have are incorrect. He stated they have 1 full bath and a ½ bathroom, 4 rooms and 2 bedrooms. He stated he didn't know what the \$900 yard items were. Lena Stocker stated there has been nothing added to their property.

Town's Appraiser Matt Krajeski stated there is an attached shed to the back side of the garage, a 10' x 22' shed, which is the yard item. Mrs. Stocker stated that is the workshop and questioned why it was included now. Nichole Knight stated that it had always been included but it was not broken out before with a separate value. Mr. Krajeski stated the appraisers were denied entry and stated the inspection committee should confirm data. Mr. Krajeski listed the comparable sales: 109 Breezy Hill Road sold January 22, 2018 for \$192,000 and 21 Orchard Lane sold May 15, 2015 for \$142,500. Comparable 1 was adjusted down based on location. Mr. Krajeski stated the change that was made at grievance had to do with overall condition/depreciation of the house.

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

**Appeal 18-26: Candy Davis, 175 Main Street, North Springfield, Parcel #01A/1/43**

Appellant Candy Davis did not appear. Lister Terry Perkins, Assessor Nichole Knight and Town's Appraiser Matt Krajeski were sworn in by Clerk. Scott Farr asked if the submission was timely. Barbara Courchesne reminded the Board that they had decided to allow this request at the initial meeting of the Board. Vice Chairman Greenvall read aloud Appellant's letter requesting tax appeal. Copies of Appellant's letter and evidence and Listers' evidence were distributed. The Board read the additional evidence provided by Appellant.

Town's Appraiser Matt Krajeski stated all of the comparable sales are similar homes, in this case doublewides with acreage. He stated the property is graded below average for the overall physical condition and at grievance a 20% topography adjustment was made for the wet yard. He stated comparable sale #3 sold for \$105,000 in January 2017, the new owner completely changed the overall partitioning in the building, and same for the Church Street comparable sold for \$70,000 in 2016, the new owner had to do windows and roof. Discussion ensued regarding grading codes, year of building, depreciation, car ports and personal property.

The following inspection committees were appointed:

**Appeal 18-22** Alice Emmons, Michael Martin, Warren Cross

**Appeal 18-23** Alice Emmons, Tom Hall, Elizabeth Gray

**Appeal 18-24** Scott Farr, Peter MacGillivray, Elizabeth Gray

**Appeal 18-25** Mark Greenvall, Michael Martin, Warren Cross

**Appeal 18-26** Barbara Courchesne, Elizabeth Gray, Peter MacGillivray

**4. Inspections/Decisions from August 30, 2018 hearing**

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

Kathleen Stankevich read the inspection committee report from Kathleen Stankevich, Stephen Matush and Walter Martone. Inspection was made on September 4, 2018 at 1:00 pm in the company of Catherine Griffin, Samantha Grailich and Assessor Nichole Knight. The report described the property in detail.

MOTION: Michael Martin moved to accept the report; seconded by Warren Cross. No discussion. Motion passed.

Kathleen Stankevich read the Tax Appeal Decision. The property was assessed at \$68,900 and at grievance lowered to \$67,500. The inspection committee determined further depreciation needed for the property: increase depreciation of the basement space by 5% because of limited access, low ceiling and evidence of water that makes it unusable for basic storage; increase the topography adjustment to -10 reflecting the lack of buffer space from the front door to the public sidewalk; and increase the depreciation in the special category because the house has no closets. Incorporating these adjustments establishes a new assessment of \$63,600. It is the decision of the Board that the fair market value of the property is \$63,600.

MOTION: Scott Farr moved to accept the decision; seconded by Alice Emmons. No discussion. Motion passed.

Peter MacGillivray, Michael Martin and Elizabeth Gray left the meeting.

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

Additional evidence presented by Appellant was distributed. Warren Cross read the inspection committee report from Warren Cross, Kristi Morris and Charles Gregory. Inspection was made on September 4, 2018 at 4:00 pm in the company of Erin Hunter and Nichole Knight. The report described the property in detail.

MOTION: Kathleen Stankevich moved to accept report; seconded by Tom Hall. Barbara Courchesne asked what a walled cricket is. Warren Cross stated it connects the silo to the barn. No further discussion. Motion passed.

The decision to be read at the next meeting on September 20, 2018.

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

Scott Farr read the inspection committee report from Scott Farr, Charles Gregory and Mark Greenvall. Inspection was made on September 6, 2018 at 4:00 pm in the company of Ms. Marasa. The report described the property in detail.

MOTION: Kathleen Stankevich moved to accept the report with typographical corrections and add Nichole Knight to the persons at inspection; seconded by Warren Cross. No further discussion. Motion passed.

Scott Farr read the Tax Appeal Decision. The property was assessed at \$266,200 and lowered at grievance to \$237,900. Based on information and evidence, the Board finds that the property has a fair market value of \$237,900.

MOTION: Warren Cross moved to accept the decision; seconded by Tom Hall. No discussion. Motion passed.

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

Scott Farr read the inspection committee report from Scott Farr, Kristi Morris and Charles Gregory. Inspection was made on September 6, 2018 at 4:00 pm in the company of Keith Ferguson. The report described the property in detail.

MOTION: Warren Cross moved to accept the report; Tom Hall seconded. Barbara Courchesne asked if the inspection committee saw the camp. Discussion ensued regarding the camp and its access. Warren Cross withdrew his motion. Scott Farr read the amendment to the report. Warren Cross moved to accept the amended report; seconded by Kathleen Stankevich. No further discussion. Motion passed.

Scott Farr read the Tax Appeal Decision. The value under appeal is \$561,200. The grievance was denied. The inspection committee made adjustments to the square footage of the basement, the condition of several outbuildings and the access to the severed parcel. Due to the changes in condition and adjustments, the Board finds the proper valuation of the property to be \$533,200.

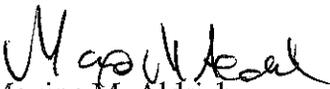
MOTION: Warren Cross moved to accept the decision; Tom Hall seconded. Discussion ensued regarding depreciation and values. Warren Cross withdrew his motion. The amended decision to be read at the next meeting on September 20, 2018.

**5. Public Comment:**

None.

Kathleen Stankevich moved to recess; Warren Cross seconded. At 8:26 pm, the meeting was recessed until September 20, 2018 at 5:30 pm.

Respectfully submitted,

  
Maxine M. Aldrich  
Assistant Town Clerk