

**Board of Civil Authority
Tax Appeal Decision
SPAN – 384-119-11864**

To: Marek & Laura F Moss-Kukulka
From: Board of Civil Authority
Date: September 07, 2022

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 0 Sherwood Drive.

1. We find that Marek & Laura Kukulka are the owners of a 34.23-acre lot located at 0 Sherwood Drive, Mendon, Vermont. A portion of the land is enrolled in the current use program. The property is on a private drive with gated access. The drive is somewhat steep but easy to drive most of the year. There are power lines across the lower portion of the property. This area was hilly, but does not obstruct the views from the upper areas of the property. Proceeding up the drive, there was more open land with a large grassy meadow, two small ponds, and a gazebo. Further along, a stone path led to a built-in sitting area with very open views to the east of Pico Mountain, and to the west, a panorama across the Rutland Valley areas.
2. Mr. and Mrs. Kukulka, with written consent, authorized Jeffrey Biasuzzi of Wallingford, VT to represent them in this matter.
3. 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 purposes of this appeal.
4. The subject property was last sold as land only in August 2019 for \$221,000.
5. The Assessor appraised the property at a value of \$305,900 for the 2022 Grand List. Mr. & Mrs. Kukulka grieved within the proper time and the Assessor did not change their appraisal on the basis of the grievance. The appellants appealed to this board on July 11, and the board heard their appeal on August 02, at 4:15 p.m. in the Town Office. An inspection committee of Jim Reddy and Val Taylor visited the property on August 10 with Mr. Biasuzzi. A second inspection was conducted on August 15 by Lindsey MacCuaig and Jim Reddy. The inspection committee made its report to the board on August 30. A copy of the report is attached to this decision.
6. In support of the appraised value of \$305,900, the Assessor presented one property – the subject property itself. The property sale was adjusted to the 2021 Grand List values for the 2021 Town Wide Reappraisal.

In support of a lower appraised value of \$222,807, Mr. Biasuzzi presented several sales: sale from Corsones to United States of America in March 2000, sale from Paquette to Bridge in June 2020, sale from Mendon Mountain Properties to Matthew Conway in August 2020, as well as several sales in Pittsford.

Property owned by Corsones was sold to the USA in March 2000. It is located on Stone Hollow, consists of 58.78 acres and sold for \$44,000, as a woodlot.

Property owned by Paquette Property Management was sold to Bridge in June 2020. The property is located at 0 Park Lane, consists of 21 acres and sold for \$389,200.

Property owned by Mendon Mountain Properties was sold to Matthew Conway in August 2020. The property is located in Eastridge Acres, consists of 47 acres and sold for \$130,000.

Four properties located on Blueberry Lane in a Pittsford development sold for \$192,000 to \$351,900 acres for lots which were between 40 and 75 acres in size. The lots were sold between 2018 and 2021.

7. The board placed a larger emphasis on the properties that sold in Mendon, as there were several Mendon sales presented, and adjusted for dates of sale. The board found that the acreage on the property was incorrectly listed at 37.74 acres, while it should actually be 34.23 acres. The board took into consideration, the fact that there is a power line on the property, but did not find it to adversely affect the value. The highest and best use of the property would be as a single-family homesite. For these reasons, the board finds the Fair Market Value of the subject property to be \$289,300.

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.

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 _____, 2022 at ____ .m.

To be recorded in the Grand List Book of April 1, 2022.

Attest: _____