

**Board of Civil Authority
Tax Appeal Decision
SPAN – 384-119-12323**

To: David Gile et al
From: Board of Civil Authority
Date: September 20, 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 175 Northam Road.

1. We find that David Gile et al is the owner of a 110-acre lot and a camp at 175 Northam Road, Mendon, Vermont. The camp is rough with a kitchen, living/dining area, and bunk room on the second floor. There is a porch on the camp. The 110-acre parcel is in a remote location and rectangular in shape. The road leading to the camp is accessible, but not plowed in the winter. The highest and best use for this property is recreational.
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 purposes of this appeal.
3. The Assessor appraised the property at a value of \$331,400 for the 2021 Grand List. Mr. Gile grieved within the proper time and the Assessor did not change his appraisal on the basis of the grievance. Mr. Gile appealed to this Board on July 08, and the Board heard his appeal on August 12, at 5:00 p.m. in the Town Office. An Inspection Committee of Al Wakefield, Lindsey MacCuaig, and Dick Wilcox visited the property on August 31, and made their report to the Board on September 14. A copy of their report is attached to this decision.
4. The appellant presented information that he was being assessed for a home that was not located on his property. He showed pictures of his rustic camp indicating which camp belonged to him.
5. The Assessor indicated that he'd thought the home in question was part of the appellants property and stated that the Board would have to come up with a new value based on the correct information.
6. Based on the site visit report and evidence at hand, we find the fair market value of the subject property is \$159,800.
7. 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.

This is the decision, with reasons, of the Board of Civil Authority of the Town of Mendon, after hearing and e 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.

Nancy A. Bondeola, Chair
Board of Civil Authority

Filed in the Town Clerk's office on 9/20, 2021 at 3 p.m.

To be recorded in the Grand List Book of April 1, 2021.

Attest: Jane Bridge

BCA Hearing Gile

Date: 08/12/2021

Hearing time: 5:00 p.m.

Present: Betsy Reddy, Jim Reddy, Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Marie Conway, Al Wakefield – BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, Richard Gile & Kit (Frank) Hudson - Appellant

Call to Order: Nancy called the meeting to order at 5:00p.m.

Appellant Info: David Gile 175 Northam Road 09-00-38.000

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

Case Introduction: Spencer introduced the subject property as seasonal property, 175 Northam Road, 110 acres, assessed at \$331,400. He hands out the lister card (marked Gile T-1)

Appellant Testimony: Kit handed out a copy of the tax assessment and photos of the deer camp (marked Gile A-1). Richard explained that when they received the assessment they thought something was dramatically wrong because last year the camp had a value of \$22,000 and this year it was \$236,000. The camp hasn't changed in 10 years. He referred to the photo on their lister card and says the house pictured is not on their land. It's on the land adjacent to theirs on the driveway leading up to their property. He believes that is where the problem with the assessment is.

Evidence Presented: Gile A-1

Assessor's Response: Spencer thanked him for bringing that to his attention and. He asked if they know whose land it is. Richard replied he does not. Kit said his uncle had spoken with the owner of the house in question and that owner said he has been working on the house for several years and his taxes have not changed. Spencer said he realizes he has the structure on the wrong property and he will fix that. He said the structure contributes about \$184,000 towards the total so his suggestion is to back out \$184,000 and use some number for the correct structure. Richard replied that still doesn't bring it back to where he thinks it should be. Spencer replied that we still may have a disagreement and that they can continue with their presentation.

BCA Questions: Nancy asked what they think the total value of their property should be. Richard replies that he believes the value that it was last year and for the past ten years is reasonable. He said the 110 acres of woodland should be at wherever woodland goes for and the building has no electricity, no sewer, it has an outhouse, wood heat, wood cook stove, gas light. Nancy said last year's value was \$100,200. Kit asked if the house site value was the \$23,400 and Nancy replied yes. Betsy asked if Spencer will go through the

process of looking at the previous \$23,400. Spencer said this is now in the boards hands and it can't go back to Spencer. As for the house that should be on another property he will have to go through the Selectboard and an admission's process so those people will have a chance to grieve. Jim asked Richard if there is septic and water and Richard replied no. Jim said so the \$17,000 for site improvement is wrong too. Spencer acknowledged that he has that circled to look at too.

Assessor's Testimony: Spencer presented two sales. One on 607 Northam Road, camp on 74 acres, sold January 2020 for \$125,000 (marked Gile T-2) and the second is 242 acres on Wheelerville, sold in Dec 2020 for \$215,0000 as just land (marked Gile T-3).

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

BCA Questions: Al asked if an acre of land in Mendon is considered an acre of land of similar value as an unimproved property. Spencer replied the value of an acre changes throughout the town and its particular attributes. Betsy asked Richard about the topography of the property. Kit replied it's mostly wooded, in the upper right corner there is a steep portion that inaccessible. It's very remote from a class 3 road.

Appellant response: none

Follow up: none


Inspection Committee Members: Al, Lindsey, Dick

Date of Inspection: Tuesday August 31, 2021 at 9:30am
There being no further business, the hearing was recessed at 5:27p.m. and will reconvene on September 9, 2021 at 5:00p.m.

Inspection Report: The hearing reconvened at 5:10pm on September 9, 2021 and recessed until September 14, 2021 at 7p.m. 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.

The hearing reconvened at 7:00pm on September 14, 2021. Present at the hearing were Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Jim Reddy, Betsy Reddy, Al Wakefield, Rich Carlson – BCA members, Nancy Gondella – Chair/Town Clerk, Jesse Bridge, Secretary/Assistant Town Clerk. Dick read the report which is attached to these minutes.

Discussion: There was no discussion and the hearing was adjourned at 7:05p.m.


Jesse Bridge – Secretary/Asst. Clerk


Nancy Gondella – Chair/Town Clerk

Town of Mendon

2282 US Rt 4

Mendon, VT 05701

From: Lindsey MacCuaig, Al Wakefield, Dick Wilcox

Re: BCA site visit on David Gile, et al property at 175 Northam Rd and were met by David Gile and a second partner joined later in the inspection.

The property is in a remote location, at the end of a long driveway, with common access, that ends on 110 acres with a camp. The camp is at the western side of a rectangular property. Its current and best use is as recreational, most notably a hunting camp. The road is accessible, but not plowed in the winter.

The camp pictured is not the actual camp, but a property further down the road. So the dwelling and site improvements are both wrong. The camp is rough with a kitchen, and living/dining area, and a porch on the first floor, all rough, and undergoing some renovations. The second floor includes a larger bunk room, with total accommodations of up to 12, and a makeshift toilet area (bring your own water). There is an outhouse as the primary bathroom. The building is currently tilting slightly, and the owners are working a plan to stabilize it. The cabin does have a water supply, connected by a temporary pipe from a spring uphill.

Without a regular water supply and bathroom the site improvements should be cancelled.

The land value appears to be valid. The dwelling should be reduced to a range of \$ 30,000 for an overall property value of 159,800.



