Board of Civil Authority Tax Appeal Decision

To: Fred & Jennifer Bagley From: Board of Civil Authority Date: September 9, 2025

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 230 Deer Run.

- We find that Fred & Jennifer Bagley are the owners of five lots on Deer Run, Lots 13, 14, 3, 4, & 10. Two of the lots (13 & 14) are open land comprised of 10.75 acres, Parcel ID 070016100, which were put into the Frederick H Bagley Restated Trust & Jennifer B Bagley Restated Trust in October 2024. The remaining 3 lots are comprised of 9.84 acres on which their primary residence is located.
- Although the Assessor 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 open land at a value of \$169,800 and the primary residence at \$590,100 for the 2025 Grand List. Dr. & Mrs. Bagley grieved within the proper time and the Assessor changed their appraisal based on the grievance to \$147,100 and \$527,100 respectively. The appellants appealed to this board on July 7, and the Board heard their appeal on August 5, 2025, at 4:00 p.m. in the Town Office. An inspection committee of Lindsey MacCuaig, Betsy Reddy, and Susannah Loffredo visited the property on August 27, and made their report to the board on September 5. A copy of their report is attached to this decision.
- 4. There were no comparable properties presented by either party.
- 5. Dr. & Mrs. Bagley's core of their appeal was that there was no change in ownership of Lots 13 and 14 because they are still the owners of the property just under a Trust as trustees. They have asked the BCA to:
 - a. Void the June 23, 2025 opinion of the Assessor
 - b. Restore lots 13 & 14 to their original address of 230 Deer Run
 - c. Restore lots 3,4,10,13 and 14 to their original single parcel and Parcel ID number
 - d. Restore the 2024 reappraisal
- 6. The above actions the Appellants requested the BCA to take are beyond the scope of its authority, which was confirmed by the VLCT. The only action the BCA/site inspection committee could take was to consider the information on Lots 13 and 14 that was presented and walk the land parcel with the Appellants and subsequently give its opinion of value. The Board has decided to keep the value at the \$147,100.

7. The appellants have a right to appeal this decision to the Director of Property Valuation and Review **or** 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 (made payable to PVR) is \$70; the fee for an appeal to the Superior Court is \$295 (made payable to Rutland Superior Court). 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. Board of Civil Authority
Filed in the Town Clerk's office on $\frac{9/i1}{}$, 2025 at $\frac{P}{}$.m.
To be recorded in the Grand List Book of April 1, 2025.
Attact: Of the Hall will