

**Board of Civil Authority
Tax Appeal Minutes / Decision
6:30 pm
Town Offices
September 5, 2024**

Appellant(s): Ronald Yara with Appraiser, Bill Benton **Parcel ID: 0439.400**
Property name: WAF, LLC
Address: 149 Sherman Lane **Acres: 12.20**

BCA Members Present: Chair, Kathi Apgar, Kathy Barrett, Marie Jewett, John Roleau, Susan Smiley, Gail Freidin, Al Karnatz, Harvey Smith and Pam Kingman
Members absent: Mike Audy, Bruce Many and Pam Marsh

Visitors: Ron Yara

Chair, Kathi Apgar reconvened the Tax Appeal Hearing @ 6:30pm for Ron Yara at 149 Sherman Lane.

BCA Site Visit Inspection Committee: Kathi Apgar, Kathy Barrett and Al Karnatz
Date of Inspection: Tuesday, August 8, 2024 @ 6:00 pm

** See Site Visit Committee Report – attached **

Marie Jewett made a motion to accept the Site Visit Committee’s recommendation to return the assessed value of 149 Sherman Lane, New Haven, VT to the original assessed value of \$2,989,700.00. Motion seconded by John Roleau.
Discussion about looking at entire property, the land was not walked but viewed from the deck.
Motion passes – all in favor.

Al Karnatz made a motion to go into executive session at 6:37 pm to discuss liability.
Motion seconded by Kathy Barrett.
8 yes / 1 abstention (Smith)

John Roleau made a motion to come out of executive session at 7:08 pm, seconded by Marie Jewett.
Motion passes - all in favor.

Discuss the letter drafted by BCA, Chair, Kathi Apgar requesting more information from the Listers prior to any further Tax Appeals, said letter to be presented to the Selectboard at their next meeting.

Al Karnatz made a motion to accept the letter drafted by BCA Chair, Kathi Apgar and forward it to the Selectboard for immediate action. Motion seconded by Gail Freidin. Motion passes - all in favor.

There was discussion about the pay rate for election workers at \$10/hour at the polls and \$10 for counters. Pam Kingman made a motion to raise the rate to \$15/hour for work at the polls and \$15 for counters. Motion seconded by Kathy Barrett. Motion passed – all in favor

Adjourn: 7:20 pm

Respectfully submitted:

Pam Kingman

Approved: 10-15-24

_____	<u>Kathleen Barrett</u>	_____
Chair, Kathi Apgar	Kathy Barrett	Gail Freidin
<u>Marie Jewett</u>	_____	<u>Pam Kingman</u>
Marie Jewett	Al Karnatz	Pam Kingman
<u>John Roleau</u>	_____	<u>Harvey Smith</u>
John Roleau	Susan Smiley	Harvey Smith

New Haven Board of Civil Authority

Report from the Site Visit Committee
149 Sherman Lane, New Haven, VT
September 1, 2024

Appellant(s): Ron Yara, occupant

Parcel ID: 0439.400

Owner of record: WAF LLC,
P.O. Box 2652
Dept. 90 Menlo Park, CA.
Menlo, CA 94026

Acres: 12.20

Address: 149 Sherman Lane
New Haven, VT.

Date of Inspection: Thursday, August 8, 2024 **Time of Inspection:** 18:00-18:57

BCA Members Present: Kathi Apgar, Kathy Barrett, Al Karnatz

CONSIDERATION:

The BCA Site Visit Team thoroughly inspected each room of the two residences and one free-standing garage located at this address and observed as much undeveloped property as possible from the eastern-facing decks of the primary dwelling. The grounds immediately surrounding the primary structure, accessory dwelling unit and commercial garage were observed via walking paths through extensive, landscaped gardens and over gravel driveways.

Upon close inspection, we found the primary dwelling presented high-quality construction with custom hard/ softwood and granite finishes throughout the structure including reclaimed pine and custom tile flooring and a three-story elevator. Mr. Yara demonstrated the contemporary electronic systems that were voice/computer activated to adjust temperature, lights, custom window shades and awnings. In addition to the 5,285 square feet of gross living area above grade documented by Mr. Benton's appraisal (submitted to the BCA on 8/6/24), there is a 1,470-sf finished basement including an exercise room, full bath, kitchen, two laboratories and movie theatre. The 2-car garage attached to the house was fully insulated and outfitted with two electric charging stations. Design and construction of the house ensured complete handicapped accessibility to all areas of the first level and the 4.5 bathrooms located on different levels.

The condition of the primary residence showed the highest level of maintenance with no visible deferred maintenance issues. The standing-seam roof and cedar siding were in excellent condition, and we observed the utility room plumbing for the first floor radiant heat with heat pumps providing interior climate control for the rest of the residence.

We examined the empty, 1280 sf., wood-sheathed shop located out of sight of the primary residence and behind the 60-panel solar array, yet immediately in front of the accessory dwelling unit. Mr. Yara stated the basically empty building with surface-mounted electrical was heated but not insulated (contrary to Mr. Benton’s appraisal that noted the building was insulated). The structure is currently rented.

The second house on the property is a 1,672 sf, features on the first floor:

- a seasonal front porch
- mud room kitchen with induction stove, Formica countertops
- ½ bath
- living area with a pellet stove
- laminate flooring
- SECOND FLOOR: a full bath with an acrylic tub surround, basic bathroom fixtures
- Exercise area that could be a second bedroom.

The entire structure was in good condition with standard customary drywall finish and back-up generator.

CONCLUSION:

Based on the observations made during the site visit, the Site Visit Committee does not accept the decision of the Listers to decrease the assessed value of 149 Sherman Lane, New Haven, VT. Additionally, there was no supporting evidence why the Listers decreased the original assessed value of this property from the original \$2,989,700. value that has been in effect since 2020 with no objections. We, therefore, recommend to the Board of Civil Authority that the assessed value of 149 Sherman Lane, New Haven, Vermont, return to the \$2,989,700.00 and note that it is our opinion that this property is currently undervalued given its design, fit and finishes coupled with the additional, reconstructed, 2-bedroom auxiliary dwelling (currently valued at \$96,000) and the commercial rental of the oversized shed.

 9/5/2024 _____
 Kathi J. Appgar

 9/5/2024 _____
 Kathy Barrett

 9/5/2024 _____
 Al Karnatz