

**MINUTES OF THE MEETING
BOARD OF CIVIL AUTHORITY
August 14, 2017**

Present: Jean Strong Alice Nitka Theresa Gurdak-Carter
 Linda Tucker Linda Petty Ulla Cook

 Margot Martel-Lister Terry Thayne-Lister

The meeting was called to order at 9:00AM by Chair Jean Strong.

Inspection reports:

MDB Properties (see attached)

There was some discussion of the location of this property as being ideal for a commercial business and also the garage was a three bay, radiant heated floor but not bathroom and rented presently for a business.

Appellant was not present.

Hearing closed. Deliberations followed.

Jeremy and Jessica Lavallee (see attached)

Appellant was not present.

There was some discussion on the access to the lake that it is a steep bank.

Hearing closed. Deliberations followed.

Kevin and Ann Morris (see attached)

Appellant was not present.

Hearing closed. Deliberations followed.

Andrew and Mary Ellen Luca (see attached)

Hearing closed. Deliberations followed.

Appellant was not present.

Katherine and Scott Burns (see attached)

Appellant was present. She stated she does not have a garage and upper floors are more desirable than the lower floors.

Hearing closed. Deliberations followed.

Hans Huessy for Ledgewood Condominium Owners (see attached) A3, A5, A6, B4, B6, B7, C4, C6, D4, D6, D8, E1, E5, E6, F5, F7, G7

Appellant was not present.

Hearing closed. Deliberations followed.

Adams House (see attached)

Ted Reeves was present. He stated these units are not time shares, they are quarter shares as they have a warranty deed.

Also, the listers lowered these units at grievance and at the hearing listers stated that thru analysis the value should be \$11,564,600.

Hearing closed. Deliberations followed.

CLP Okemo (see attached)

Attorney Eric Velto was present.

Hearing closed. Deliberations followed.

Deliberative Session (closed session).

Decisions:

MBD Properties – Deduction for location was removed as the BCA felt this would be a great location for a commercial business, on Rout 103 with view of the mountain. Also they felt the garage was worth more. The new value would be \$479,900. Motion by Theresa Gurdak-Carter to accept the new value, second by Linda Tucker. No further discussion. Motion voted and passed.

Jeremy and Jessica Lavallee – The BCA decided to reduce the topo reduction to 20% due to the steep bank. This brings the new value to \$413,900. Motion to accept this new value made by Alice Nitka, second Linda Tucker. No further discussion. Motion voted and passed.

Kevin and Ann Morris – Changes that were made to the lister card included rating should be very good and the mucky waterfront should have a 20% reduction in the land value. The new value with the changes is \$755,900. Motion to accept this new value made by Linda Petty, second by Theresa Carter-Gurdak. No further discussion. Motion voted and passed.

Andrew and Mary Ellen Luca – Changes made to the lister card additional fixture (shower) in the bathroom and the kitchen should be changed from good to average. The value, with these changes, would be \$862,000. Motion by Theresa Carter-Gurdak to accept this new value, second by Linda Tucker. No further discussion. Motion voted and passed.

Katherine and Scott Burns - It was determined that there was not additional value on the lister card for a garage. Motion to deny appeal made by Theresa Carter-Gurdak, second Linda Tucker. No further discussion. Motion voted and passed.

Hans Huessy for Ledgewood Condominium Owners A3, A5, A6, B4, B6, B7, C4, C6, D4, D6, D8, E1, E5, E6, F5, F7, G7

There were no changes that would affect the value of a unit. Motion to deny appeal made by Alice Nitka, second Theresa Carter-Gurdak. Motion voted and passed.

Adams House – Listers at hearing stated that thru analysis the value should be \$11,564,600. Motion to accept this value made by Linda Tucker, second Alice Nitka. Motion voted and passed.

CLP Okemo- As this property is in litigation from 2015 the BCA on a motion made by Theresa Carter-Gurdak to deny, second by Linda Tucker. No further discussion. Motion voted and passed.

Meeting adjourned at 10:40AM.

Respectfully submitted,

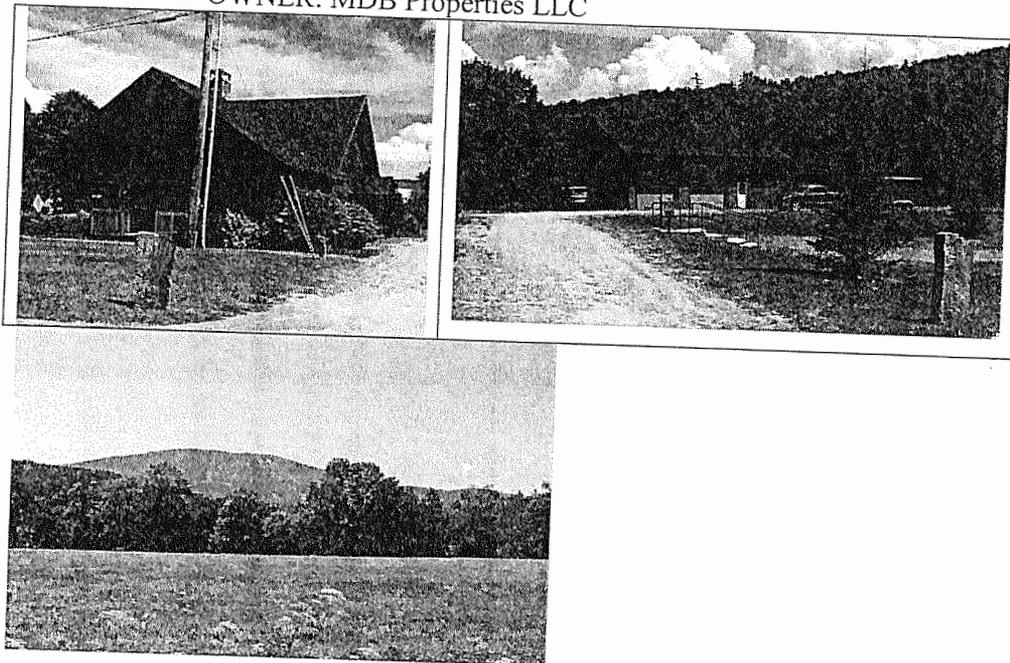
Ulla P. Cook, Clerk

REPORT OF INSPECTION COMMITTEE
LUDLOW, VERMONT

TO: Ludlow Board of Civil Authority

DATE: August 4, 2017

PROPERTY: 488 Route 103 South PARCEL ID: 070203.000
OWNER: MDB Properties LLC



INSPECTION DATE: July 31, 2017

INSPECTED BY: (3)

1. Theresa Gurdak-Carter (chair)
2. Jean Strong
3. Alice Nitka

Current Appraisal: \$363,900 Square Feet: 4,636 (Log building) Acreage: 1.02
Land Value: \$80,500 House Value: \$246,600
Yard Items: Office Space, Garage and Storage (Valued at \$36,000)

CONDITION: This parcel contains 1.02 acres of land mainly classified as Commercial with a Com/Resd building built about 2004, having a primary log exterior and an asphalt shingled roof. The building contains 2 units with one full bath, one half bath and one bedroom and a loft space with an attached closet. The garage has 2 commercial size bays, one office and one normal garage bay. It is heated with propane and has radiant heat. The building is handicapped accessible through a ramp in the back.

Note: No comparable properties were presented.

REASON: The listers have reduced the value of the property by \$94,500 for its location, a 25% depreciation, which brought the value down to \$363,900. The owner is asking for a value of \$200,000 due to the last sale of the property. This committee observed the excellent location of the property off Route 103 and disagree that a deduction for location was warranted. It is an advantageous location for a commercial business. The condition of the building is good, not average due to the stainless steel appliances, ceramic tiled floors, granite countertops, woodwork and stone fireplace. This committee noted possibilities for parking, as well.

The garage is of higher value than the \$36,000 it is listed for. It has 2 commercial bays that are finished inside and heated. There is an office that is also finished and heated. There is also another bay that is unfinished and unheated. The garage is a considerable asset to the property's value. The view of Okemo Mountain also adds to the value of the property. It is this committee's conclusion to make the above changes to the subject's assessment and redo the value to reflect these changes.

Theresa Gurdak-Carter *Alice Nitka* *Jean S. Strong*
Signature Signature Signature

REPORT OF INSPECTION COMMITTEE
LUDLOW, VERMONT

TO: Ludlow Board of Civil Authority

DATE: August 5, 2017

PROPERTY: 89 Northshore Drive PARCEL ID: 200324.000
OWNERS: Jeremy and Jessica Lavallee

INSPECTION DATE: August 3, 2017

INSPECTED BY: (3)

1. Theresa Gurdak-Carter (chair)
2. Linda Tucker
3. Alice Nitka

Current Appraisal: \$467,000 Square Feet: 2,484 Acreage: 0.28
Land Value: \$336,100 House Value: \$130,500

CONDITION: This parcel contains 0.28 acres of land mainly classified as residential with a conventional building built about 1985 having primarily a wood exterior and asphalt shingled roof with 1 unit, 2 full baths and 3 bedrooms.

COMPARABLE PROPERTIES (LISTERS):

1. 49 Northshore Drive, valued at \$387,400, sold for \$340,000 on 10/26/15. It has 1,360 SQ. It has 0.23 acres of land.
2. 9 Northshore Drive, valued at \$481,300, sold for \$431,000 on 5/4/16. It has 3,627 SQ. It has 0.31 acres of land.
3. 143 Northshore Drive, valued at \$518,600, sold for \$635,000. It has 2,021 SQ. It has 0.36 acres.

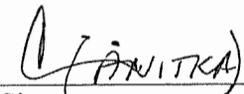
COMPARABLE PROPERTIES (APPELLANTS):

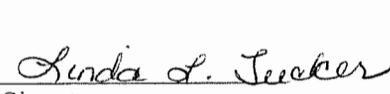
1. 49 Northshore Drive, valued at \$387,400, sold for \$340,000 on 10/26/15. It has 1,360 SQ. It has 0.23 acres of land.
2. 1286 Route 100 North, valued at \$269,400, sold for \$465,000 on 4/8/16. It has 1,860 SQ. It has 0.160 acres.
3. 9 Northshore Drive, valued at \$481,300, sold for \$431,000 on 5/4/16. It has 3,627 SQ. It has 0.31 acres of land.

REASONS: The listers contend that the property is fairly assessed based on Ludlow's CLA averaging 100% over the last two years. They contend their assessment is based on the same criteria used for all properties. The appellants argue that their lake frontage is smaller and of lower quality than their neighbors. They also contend that their price per square foot is higher than their comps. Upon inspection of the property this committee finds the price of the land to be too high due to the steep bank and lack of actual usable

land available. This committee would like a topo reduction of 20%. It is currently at 5%. This committee found the card to be accurate pertaining to the house. It is this committee's conclusion to make the above change to the subject's assessment and redo the value to reflect these changes.


Signature


Signature


Signature

REPORT OF INSPECTION COMMITTEE
LUDLOW, VERMONT

TO: Ludlow Board of Civil Authority

DATE: August 5, 2017

PROPERTY: 27 Waterside Lane PARCEL ID: 020139.000
OWNERS: Kevin and Ann Morris

INSPECTION DATE: August 3, 2017

INSPECTED BY: (3)

1. Theresa Gurdak-Carter (chair)
2. Linda Tucker
3. Alice Nitka

Current Appraisal: \$750,200 Square Feet: 6,801 Acreage: 1.0
Land Value: \$222,300 House Value: \$527,900

CONDITION: This parcel contains 1.0 acre of land mainly classified as residential with a contemporary building built about 2015 having primarily a contemporary clap exterior and asphalt shingled roof with 1 unit, 2 full baths, 1 half bath, 1 three quarter bath and 3 bedrooms.

COMPARABLE PROPERTIES (LISTERS):

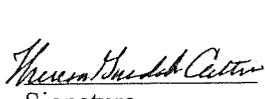
1. 135 Lake Pauline Road, valued at \$203,336, sold for \$330,00 on 10/15/15. It has 2,256 SQ. It has 0.43 acres.
2. 105 Lake Pauline Road, valued at \$329,700, sold for \$425,000 on 5/1/15. It has 2,833 SQ. It has 0.3 acres.
3. 113 Lake Pauline Road, valued at \$242,200, sold for \$245,000 on 7/1/14. It has 0.32 acres.

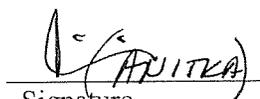
COMPARABLE PROPERTIES (APPELLANTS):

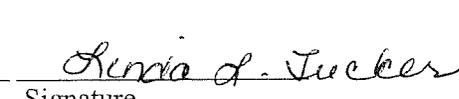
1. 3 Waterside, valued at \$289,800. It has 1,274 SQ. It has 1.74 acres of land.
2. 27 Waterside, valued at \$771,200. It has 3,172 SQ. It has 1.0 acres.
3. 39 Waterside, valued at \$383,300. It has 2,657 SQ. It has 2.0 acres of land.
4. 61 Waterside, valued at \$858,700. It has 3,344 SQ. It has 2.3 acres of land.

REASONS: The listers have already reduced this property 20% for the distance to the lake and 10% for the mucky beachfront. They contend the appellants' comps are not comparable because they are not new. The appellant's house was built in 2015 and is on a quiet road. The appellants contend their price per square foot is higher than their comps. This committee found the card to be inaccurate pertaining to the house. Everything in the house should be rated very good. It is currently rated good. This committee noted the very mucky waterfront. It was quite a distance to wade through muck to get to a

swimmable area. We think a 20% deduction for the muddy beachfront is warranted. It is this committee's conclusion to make the above changes to the subject's assessment and redo the value to reflect these changes.


Signature


Signature


Signature

REPORT OF INSPECTION COMMITTEE
LUDLOW, VERMONT

TO: Ludlow Board of Civil Authority

DATE: August 14, 2017

PROPERTY ID and Appellant: ID# 030653.000 Andrew and Mary Ellen Luca
45 Spaulding Farm Road, Ludlow, VT

INSPECTION DATE: July 31, 2017

INSPECTION COMMITTEE: Jean Strong (Chair), Linda Tucker, Terry Carter

CURRENT APPRAISAL: \$868,100

CONDITION: The parcel contains .9 acres of land mainly classified as RESD 1 with a contemporary building built about 1996, having primarily clapboard exterior and 3798 sq feet, with 1 unit 3 full baths, 1 $\frac{3}{4}$ bath, 1 $\frac{1}{2}$ bath and 4 bedrooms, 6 rooms total.

COMPARABLE PROPERTIES AND SALES:

030540.000	56 Titcomb Ln
030542-100	37 Titcomb Ln
220129-000	158 Ghia Farm Rd.
220143-000	202 Upper Crossroad
220257-000	195 Upper Crossroad
030660-000	90 Okemo Ridge Rd.
220266-000	267 Upper Crossroad
	142 North Ridge Rd.

COMMITTEE CONCLUSIONS: The committee looked at the property and found an additional fixture (shower) in one bathroom and agreed the condition of the kitchen should be changed from good to average. The committee finds the lister's appraisals fair with the changes to the card.

Theresa Hurdak-Carter Jean S. Strong

**REPORT OF INSPECTION COMMITTEE
LUDLOW, VERMONT**

TO: Ludlow Board of Civil Authority

DATE: August 14, 2017

PROPERTY: ID 030237.004, Kathy & Scott Burns, Ledgewood E4

INSPECTION DATE: July 22, 2017

INSPECTION COMMITTEE:

Linda Tucker (Chair), Jean Strong, Terry Carter

CURRENT APPRAISAL: \$461,500

CONDITION: This parcel contains 0 acres of land, mainly classified as CONDO with a CONDON-GRDN Building built about 1991, having primarily Clapboard Exterior and 1400 square feet, with 2 Baths and 3 bedrooms, 6 rooms total.

COMPARABLE PROPERTIES AND SALES: 030239-001-Unit D1, 030240-003-Unit A3, 030241-006 - Unit B6.

COMMITTEE CONCLUSIONS:

The Committee examined the unit and found the Lister's card to be correct. The listers state that there have been a total of 4 sales of 3 BR units at Ledgewood for the past 3 years and the average of those sales is \$476K. The one Comparable unit G-7/G-3 garage with upgrades given by the appellant sold on June 2017 which is beyond the April 1 cutoff date used by the listers. The listers consider the unit that sold for \$360K on 4/16/2015 as an outlier. Therefore the committee finds the Lister's value to be in line with the other properties.

Linda L. Tucker *Jean S. Strong* *Terry Carter*

Signature Signature Signature

**REPORT OF INSPECTION COMMITTEE
LUDLOW, VERMONT**

TO: Ludlow Board of Civil Authority

DATE: August 14, 2017

PROPERTY: ID & APPELLANT NAME: See attached List as submitted by Attorney Hans Huessy

INSPECTION DATE: July 22, 2017

INSPECTION COMMITTEE:

Linda Tucker (Chair), Jean Strong, Terry Carter

CURRENT APPRAISAL: See attached sheets

CONDITION: These parcels contain 0 acres of land, mainly classified as CONDOS with a CONDO-GRDN Buildings built about 1991, having primarily Clapboard Exterior and 2 units having 1400 square feet, 4 unit having 1715 square feet and the rest having 1573 square feet.

COMPARABLE PROPERTIES AND SALES: Appellant has 2 comp sales, Unit B6 with garage-no trailside location- that sold for \$400k (appellant comp #1) 1573 sq ft unit and unit A3 no garage, trailside, sold for \$360K (appellant comp #2). Listers consider appellant comp #2 to be an outlier. Lister have only one comp Unit D1, 1573 sq ft. which sold twice in the past 3 years, on 4/4/2014 for \$475K and again on 8/19/2016 for \$555K trailside location with no garage. Attached is the listers printout of the 4 valid sales for 3 bedroom units for the 3 year period.

COMMITTEE CONCLUSIONS:

The Committee examined the units and found the following: E4, A3, A5, A6, B7, C4, C6, D4, D6, D8, E1, E5, E6, F7 and G7 to be correct to Lister's cards. F5 has a room in the basement made into a sitting room. It has a closet and windows which could mean it should be considered a bedroom. It has a couch, no smoke alarm. B4, B5 also have a lower room made into a sitting room. However, these both have closets, windows, sleepers sofas and smoke alarms and could be considered bedrooms. The committee finds the lister's appraisals as fair.

Linda L. Tucker
Signature

Jean Strong
Signature

Terry Carter
Signature

REPORT OF INSPECTION COMMITTEE
LUDLOW, VERMONT

TO: Ludlow Board of Civil Authority

DATE: August 5, 2017

PROPERTY: Adams House Time Share Condos

INSPECTION DATE: August 3, 2017

INSPECTED BY: (3)

1. Theresa Gurdak-Carter (chair)
2. Jean Strong
3. Linda Tucker

Current Appraisal: \$14,337,000 Square Feet: 85,542 Acreage: 2.48

CONDITION: This parcel contains 39 time share condos. They are ¼ shares, with one week of each month of occupation per share. There are 4 types:

1. 3 bedroom suite with lock-outs of a standard hotel or full unit with 2 bedrooms/2 baths (1 full and 1 ¾).
2. 1 bedroom full unit stand alone (there are 3 total of these rooms)
3. standard hotel and studio with lock-out
4. 2 bedroom suites with lock out

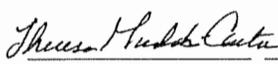
COMPARABLE PROPERTIES (LISTERS):

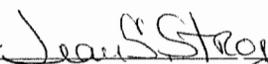
1. Adams #510-512, sold for \$55,000 on 12/20/16. It has 1,367 square feet.
2. Adams #510-512, sold for \$59,000 on 8/12/16. It has 1,367 square feet.
3. Adams #514-516, sold for \$45,000 on 12/9/16. It has 1,011 square feet.
4. Adams #602-604, sold for \$55,000 on 6/7/16. It has 1,367 square feet.
5. Adams #617-619, sold for \$57,500 on 2/28/17. It has 1,367 square feet.
6. Adams #706-707, sold for \$57,000 on 10/17/16. It has 1,367 square feet.
7. Adams #727-729, sold for \$125,000 on 3/11/16. It has 2,001 square feet.

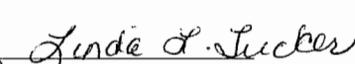
COMPARABLE PROPERTIES (APPELLANTS):

1. Adams #510-512, sold for \$55,000 on 12/20/16. It has 1,367 square feet.
2. Adams #510-512, sold for \$59,000 on 8/12/16. It has 1,367 square feet.
3. Adams #514-516, sold for \$45,000 on 12/9/16. It has 1,011 square feet.
4. Adams #602-604, sold for \$55,000 on 6/7/16. It has 1,367 square feet.
5. Adams #617-619, sold for \$57,500 on 2/28/17. It has 1,367 square feet.
6. Adams #706-708, sold for \$54,000 on 4/10/17. It has 1,367 square feet.
7. Adams #706-707, sold for \$57,000 on 10/17/16. It has 1,367 square feet.
8. Adams #727-729, sold for \$125,000 on 3/11/16. It has 2,001 square feet.
9. Adams #827-829, sold for \$67,500 on 5/12/17. It has 2,001 square feet.

REASONS: The listers contend that two of the sales listed by the appellants are not applicable because they occurred after 4/1/17. They also noted that the units are listed with local real estate agents for considerably higher prices per quarter than the appellant's comps. Example: #727-729 is listed at \$173,000 per quarter. The appellants want the current value adjusted to \$8,646,433 due to the combined value of all the sales they've cited. The committee visited one of each type of condo timeshare. They noted the possibilities of renting lock-outs in many different combinations. They noted the use of queen size sleeper sofas and Murphy beds to maximize potential numbers of renters. To be fair to all appellants we will continue the practice of not citing sales that occur after April 1st of the current tax year and agree with the listers' assessment.


Signature


Signature


Signature

From: Alice Nitka alice.nitka@gmail.com
Subject: Okemo
Date: Aug 13, 2017, 10:51:22 PM
To: Alice Nitka alice.nitka@gmail.com

REPORT OF INSPECTION COMMITTEE

LUDLOW, VERMONT

TO: Ludlow Board of Civil Authority

DATE: August 11, 2017

PROPERTY: CLP, Okemo Mountain, LLC

77 Okemo Ridge Road

Ludlow, VT 05140

Represented by Salmon and Nostrand

ID: 030666-000

HEARING DATE: July 26, 2017 @ Ludlow Town Hall before

The Board of Civil Authority

Listers present: Mark Gauthier, Margo Martel, Terry Thayne

SITE INSPECTION DATE: August 3, 2017

INSPECTED BY:

Alice Nitka, Theresa Gurdak-Carter, Jean Strong

COMPARABLE PROPERTIES (LISTERS): None presented

COMPARABLE PROPERTIES (APPELLANTS): None presented

Appellant: CLP states they are appealing their case in order to maintain their status as the matter of municipal taxes on their lifts is presently in litigation. This is a repeat of the 2015 grievance. CLP maintains that only the cement pads on which the lifts are located and not the lifts themselves can be taxed. They maintain the lifts are personal property, not permanent, and thus cannot be taxed. They state additionally that nothing on state lease land or located in another town can be taxed.

Listers: The listers chose not to comment on the case as it is presently in litigation.

Site Visit: A sampling of different types of lifts were viewed. Some were bolted to the pads and parts of others cemented in tubes. Certainly none of those viewed could be "easily" moved but with the right equipment, all kinds of structures and buildings can be moved.

Conclusion: The BCA upholds the value set by the listers and currently in litigation.


Signature

Signature

Signature