

MONTGOMERY BOARD OF LISTERS

PO Box 356

Montgomery Center, VT 05471

Lister's Decision on the Grievance of Kenny Miller

INTRODUCTION

1. The property under appeal is in the ownership of Kenny Miller. ("Appellant") and is located at 1038 Regan Road in Montgomery Center with Parcel I.D. No. 0S118.028E.
2. The subject property, ("SP") is listed as 10.98 acres of land improved with a one and a half story camp, a covered dwelling foundation, a tool shed, and site improvements of water and on site septic system. The 2023 assessed value of the SP was \$135,400 and the 2024 assessed value was unchanged.
3. Kenny Miller appeared for the Appellant at the Lister's Grievance Hearings on May 18, 2024.

FINDINGS OF FACT AND DISCUSSION

1. The Appellant did not receive a Change of Appraisal Notice but elected to exercise the right to appeal the 2024 assessed value of the SP.
2. The Appellant argues that there are substantial errors in the listing of the SP. In particular, there is an excessive amount of Gross Living Area, ("GLA"), there is no depreciation for an eleven year old structure, there is no water or electricity in the camp, and the percent Good of the tool shed, and dwelling foundation is too high.
3. Due to the Appellant's claim of substantial errors, Kevin Grassi visited the SP with the Appellant for an on site inspection. Upon return, Kevin testified that the Appellant's claim of errors is justified. Accordingly, the following corrections were made; GLA from 1,614 square feet to 1,548 square feet, Energy Adjustment from Good to Average, Fixtures from -2.00 to -5.00, Physical Deprecation from 0.00% to 15.00%, Functional Depreciation from 0.00% to 20.00%, Water from Average to Low Cost, Dwelling foundation from \$17,400 to \$5,000, and the tool shed from 95.00% good to 10.00% good.
3. With the corrections made, the Town's market adjusted computer model generated a total property value for the SP of \$103,600 for the 2024 Grand List., a decrease of \$31,800
4. Based on evidence and findings, the Appellant's Grievance is granted.

CONCLUSION OF LAW

1. The assessed value of the SP shall be set at \$103,600 in the 2024 Grand List.
2. The Appellant has the right to appeal the Lister's Decision to the Board of Civil Authority under the provisions of 32 V.S.A. §4404.

Dated in Montgomery, Vermont on June 20, 2024.

For the Board of Listers:

Merle Van Gieson

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