

Board of Civil Authority

Meeting Minutes

Wednesday, August 10, 2022, 6 PM

Board members present:

Bruce Baccei
Ben Curtis
Tom Hogan
Judy Frazier
Linda Raymond
Betsy Franzoni
Celia Lisananti

Other members present:

Lisa Wright, assessor
Eric Maher, Attorney for BCA (by zoom)
Laura Doane, GMP (by zoom)
Carolyn Anderson GMP (by zoom)

Meeting called to order by Ben Curtis, chair. Pledge of Allegiance followed by swearing in of all board members.

Judy Frazier made a motion to approve the agenda, second by Betsy Franzoni, unanimous approval

GMP grievance-Lisa Wright, Assessor, presented parcel information of grieved: ID #990006, hydro dam and bridge. Referred to Sansoucy evaluations from previous year under grievance. \$15,296,000. GMP referred to Concentric Energy Advisors appraisal \$11,900,000. There was no material change from previous year. GMP waived the site inspection.

Fregosi grievance-Lisa Wright, Assessor, presented parcel information and assessed value due to material changes and updated condition to good. Lisa presented her findings, see Town Exhibit #1 attached. The Fregosi's did not attend the hearing and instead presented comparisons stating the difference in assessment. See attached. Site inspection planned for August 23rd, Judy Frazier, Betsy Franzoni and Celia Lisananti.

Moreno-Lyttle grievance-Lisa Wright, Assessor, presented parcel information (#370041) and assessed value, \$531,240. Presented assessment changes after initial lister's grievance and comparables, see Town Exhibit #1. Rick Moreno presented history of 41 Ormsbee and his reasons why the appraisal should be lower as no material improvements since 2017. Felt he was triggered for reappraisal when others who grieved at the time were not. Inspection team: Linda Raymond, Betsy Franzoni and Judy Frazier.

Meeting recessed to August 31st at 6:00 PM.

Respectfully submitted
Celia Lisananti

 August 10, 2022 Hearings

Taxpayer:	Fregosi Raymond & Christine
Property Location:	24 Oak St.
Property Description:	House and 0.51 acres
Parcel ID:	350024
Assessed Value as of 4/1/2022 Preliminary GL:	\$ 310,340
Assessed Value as of 4/1/2021:	\$ 238,610
Increase from 2021 to 2022 and Explanation:	Increase of \$71,730

(The \$238,610 was the value assessed for the 2017 reappraisal and reflected a condition of average with some deferred maintenance over the years prior. In 2019, Bob's Heating Service purchased the property for \$115,000 and began the process of extensive renovation to the home, which was completed after 4/1/2021. I then inspected the property due to this renovation and assessed at \$310,340 based on changing the condition to good along with minor corrections to the sketch.)

Assessed Value after Listers Grievance 2022:	\$ 310,340
Result of Grievance Notice for 2022 was Denied (No Change)	
Last Sales Transaction for Subject 11/23/2021	\$525,000

Brief Property Description and Explanation of Attached Document:

The property under appeal is a good quality home with 3407 square feet of living area, 5 bedrooms and 3.5 baths and with attached 3-car garage. The home was marketed and sold under MLS 4887719 and sold in an arms length transaction for \$525,000 on 11/23/2021. At a current assessment of \$310,340 and a sale price of \$525,000, the subject is assessed at a sales ratio of 59%.

The subject is clearly under-assessed relative to Fair Market Value as of 4/1/2022 based on the above sales price, and as documented by the sales comparables listed in this document.

The owner stated at grievance that the reason was for grievance was equity of assessment relative to neighboring properties. The owner cited several properties on Ormsbee, which are similar in terms of size and location; however, I cannot attest as to similar condition with the subject for these properties. I have cited several equity comparables which demonstrate that this subject is assessed at a similar level to properties in that neighborhood. The one exception to this is that of the Moreno/Lyttle property for which I would agree with the appellant that property was under-assessed to a greater degree than the subject; however, this property was also re-assessed for 2022 based on changes to that property and a BCA decision from 2017 which I believe is no longer accurate, valid or equitable.

Given that the subject is assessed at ~60% of FMV based on the recent sale, and given that the town's current sales ratio as determined by the state is 95.25%, the subject is under-assessed by a greater margin than many other properties in town. While it can be the result of a tax appeal to decrease, increase, or maintain the assessed value, I recommend maintaining this value and denying this appeal. The under-assessment for the subject and for many properties in Proctor is best and most equitably handled through a town-wide re-appraisal.

Sales Comparables:

Address	Sale Date	Sale Price	Assessed Value	Sales Ratio
28 Olympus Rd	4/22/2022	\$389,000	\$167,150	43%
2080 s.f. home with 3 BR, 2.5 baths, built in 1930 and with 2 car garage MLS Listed, stated recent renovation to interior				
74 Ormsbee Ave	5/28/2021	\$351,000	\$256,610	73%
2694 sf home with 4 BR, 2 baths, built in 1910 and with 2 car garage MLS Listed, stated well maintained				
23 Church St	3/5/2021	\$359,900	\$281,140	78%
3431 sf home with 6 BR, 3 baths, built in 1890 and with 2 car garage MLS Listed, some renovation immediately after sale, no recent updated time of sale				

Equity Comparables:

Address	Owner	Assessed Value
35 Warner	Weeks	\$327,600 (BCA after \$378,060 Listed Value 2017)
4139 sf home with 4 BR, 3.5 baths, built in 1916 and with 2 car garage and other outbuildings Assessed as good quality, good condition on PRC, appears well maintained		
4 Ormsbee Ave	Zawistoski	\$290,500 (L.Griev. after \$303,180 Listed Value 2017)
3674 sf home with 4 BR, 2.5 baths, built in 1892 and with 2 car garage Assessed as Good- quality, good condition on PRC, appears well maintained, corner lot		
73 Ormsbee Ave	Kearney	\$279,200 (Original value from 2017)
3289 sf home with 4 BR, 2.5 baths, built in 1900 and with detached garages (assumed at least 3 bay) Assessed as Good- quality, good condition on PRC, appears well maintained, corner lot		

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Taxpayer: Moreno Richard & Lyttle Brian
Property Location: 41 Ormsbee
Property Description: House and 8.72 acres (includes 2nd lot parcel 480014)
Parcel ID: 370041
Assessed Value as of 4/1/2022 Preliminary GL: \$ 633,790
Assessed Value as of 4/1/2021: \$ 275,830 (BCA dec. 2017 red. From \$372,640)
Increase from 2021 to 2022 and Explanation: Increase of \$ 357,960

The subject assessed value prior to 2022 was based upon a BCA decision, which based on notes was based on disrepair and deferred maintenance at the time the owners purchased the property in 2016 for \$299,360. Since that time the property has seen some repairs and renovation; further, my opinion was that the 2017 BCA decision value was not fair or equitable for this property.

Assessed Value after Listers Grievance 2022: \$ 531,240

Brief Property Description and Explanation of Attached Document:

The property under appeal is a very good quality home with 6633 square feet of living area, 8 bedrooms and 10.5 baths, detached garage and barn on a 7.2 acre lot with an additional separate 1.52 acre lot included on this parcel assessment.

My assessor clerk and I did tour the home after Listers Grievance this year and found that there was some remaining work to be done, some functional depreciation and economic obsolescence to the home, hence we reduced the assessment based on adding greater depreciation for the home. We did not see structural and significant repair needs to be to the extent claimed by the owner in his appeal. I recommend that the inspection committee verify these claims as well and that they request evidence to be presented of very expensive quotes for repairs as cited by the appellant. Bathrooms that were claimed to be not working were not confirmed to be so as a result of our inspection.

In my opinion, the subject is still under-assessed relative to Fair Market Value as of 4/1/2022 based on sales comparables cited in this document.

The owner stated at grievance that there were no similar properties in Proctor to which to compare this home. I spent some time doing exterior field inspections and reviewing assessments for this neighborhood as a result of this claim, as well as the earlier appeal heard tonight. While the subject is quite unique and of a size far beyond most homes in Proctor, I have cited a very suitable equity comparable located across the street from the subject, which strongly supports the equity of the assessment for the subject. I have also cited several other larger homes in Proctor as equity comparables.

While it can be the result of a tax appeal to decrease, increase, or maintain the assessed value, I recommend maintaining this value and denying this appeal. In my opinion, the subject is significantly under-assessed as are many properties in Proctor. It would be best practice and most equitably handled through a town-wide re-appraisal.

Sales Comparables:

Address	Sale Date	Sale Price	Assessed Value
24 Oak St	11/23/2021	\$525,000	\$310,340

Total of 42 Sales since 4/1/2020 of SFDs over \$300,000 sale price and under 25 acres in Proctor, West Rutland and Pittsford. Certainly any reasonable search for comparables for the subject would be county wide.

Equity Comparables:

Address	Owner	Assessed Value
62 Ormsbee	Valerio/Stockton	\$503,270

This is a 5339 sf colonial with 8 BR and 5.5 bath on 2.5 acres and located across the street from the subject. It is a similar property and of similar appeal with the large square footage, number of bedrooms, and setting on the lot. It is rated a Good quality home and in Average condition on the PRC. This should of course be reviewed during the next town wide reappraisal. Overall, this appears to be an excellent equity comparable to the subject and it is assessed equitably.

62 Olympus	Scarzello	\$363,390
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This is a 3524 sf tudor style home with 4 BR and 3.5 bath on 3 acres and located in the subject neighborhood.