



Town of Monkton

Jill Remick
Director, Property Valuation and Review
Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

February 8, 2019


Re: Lia Venner and Lee Cota v. Town of Monkton
PVR 2017-9

Dear Director Remick,

We write to notify you that we have decided not to appeal the hearing officer's decision in the above matter. We make this decision because we believe that is the fairest thing to do for the taxpayers who have already waited over a year too long for their dispute to be resolved and do not deserve to be dragged through the extra time and expense of an appeal to the Supreme Court. This is especially true where the disagreement now is between us and the hearing officer. Our decision in no way indicates any agreement with or understanding of the decision. Our disgust at the incomprehensible decision and the incompetent response to our motion for reconsideration remains undiminished. We have attached these documents.

We stand by our criticisms outlined in our Motion To Reconsider. We believe the decision offers us no basis to understand what was incorrect with our work and to adjust our appraisals going forward. Indeed, in his response to our motion, the hearing officer justifies his decision on his "thirty eight years of experience in the valuation of real estate and the administration of ad valorem taxation in Vermont and twenty four years of experience hearing appeals from local Boards of Civil Authority throughout the state." Would seem the only way for Monkton to get our appraisals correct would be to hire Mr. Van Gieson.

We believe we established by evidence presented that our reappraisal was done correctly. "The town can prevail by either "demonstrating that the method of appraisal substantially complied with the relevant constitutional and statutory requirements, or [by substantiating] the appraisal with independent evidence relative to the fair market value of the subject property and the listed value of comparable properties within the town." *Kruse v. Town of Westford* 145 Vt. 368, 488 A.2d 770 (1985)[see footnote 1] (quoting *Leroux v. Town of Wheelock*, 136 Vt. 396, 398, 392 A.2d 387, 389 (1978)). We did both in this case and there is no finding in the decision that we didn't.



32 V.S.A. section 4467 states: “If the hearing officer or the Court finds the listed value of the property subject to appeal does not correspond to the listed value of comparable properties within the town, the hearing officer or Court shall set the property in the list at a corresponding value.” The hearing officer failed to make such a finding of listed value here. Instead he found that two of the town’s comparables “are unreliable comparable sale properties because the sale prices are far above any reasonable estimate of FMV for the SP.” He offers no basis for this finding so it would seem we are back to his “thirty eight years of experience”. We do not find that sufficient to call in question the basis of our reappraisal which is the sales, like these, which are valid, arms’ length transactions. The hearing officer provides us with nothing to go forward and improve our work. The result calls into question the whole reappraisal and the experienced firm that did the work. Other taxpayers are encouraged to doubt our numbers and to appeal their appraisals, leaving us no way to know how to defend ourselves. We consider your Department, and your Division in particular, a partner in trying to administer the property tax as equitably and fairly as possible. Hearing officers must be trained and supervised so their decisions can be used to help us, not to undermine us.

Footnote 1: The hearing officer relies heavily on Kruse in both his decision and his response to our motion. In Kruse the Vermont Supreme Court affirmed a hearing officer’s decision finding the property should be assessed at the same value set by the Board of Civil Authority.