

April 22, 2012 Board of Assessment Review Grievance Day

Valerie Cutler, Chairman Board of Assessment Review Grievance Day, called the meeting to order at 4:05 PM.

Members present:

Valerie Cutler, Chairman

Tom Cutler

Virginia Lorrain

Jack Studer

Peter LaGrasse Assessor, Chairman

Carl Thomas Assessor

Assessor Peter LaGrasse stated the first case to come before the BAR is a stipulation:

246.1-85 Gill Road off Roaring Branch Road Owners: Herman Osswald and Cliff Johnsen:

The parcel is 75.9 acres it has access from Marie Gill's (Gill Road) to that parcel. What they had done in the past by policy is put that at 40% discount for back land because they didn't know any access to it. Assessor Carl Thomas investigated it, he checked the deeds and found many parcels including this one and found there was an access to it so they removed the 40% discount.

Mr. Johnsen came in and he said there was several factors that hadn't been counted among them being that the county bridge to this road that crosses Roaring Branch is a 4-ton bridge and that he could not get a normal delivery of cement trucks and furthermore we wouldn't be able to protect any house, one of which is a trailer, from fire because we couldn't get a fire truck in. The road is not improved. Assessor LaGrasse told him they would not take a fire truck off the pavement, that's not policy. He did tell him they would call either Thurman or Lake Luzerne as a pick up truck pumper would easily get in and supply with a hose and would adequately fight-fire, nevertheless we agreed to reduce it to half to, a 20% discount. It amounts to around 500 feet to the property. The property has power to it, which is tree to tree and the lines are in trees and make-shift poles. The meter is just at the property line, the meter is just a little beyond the bridge. He is going in with low voltage, all the distance he is going in to get to it. So he has access and access for power. Mr. Cutler asked where the bridge is. Assessor LaGrasse stated it's a town road with a county bridge with a certain span he showed the Board of Assessment Review members where the bridge is on the tax map. Looking at the Tax Map Mr. Cutler asked if that was the bridge he was talking about. Assessor LaGrasse stated yes, the bridge is real close to Roaring Branch Road. Mr. Studer asked if there were other houses in there. Assessor LaGrasse stated there are houses and a couple trailers. There are a couple trailers on one side and a house on the other side. They are close but we're talking about the parcel in back. Mr. Cutler asked if his road access comes off that and that is his access road. Looking at the tax map Assessor LaGrasse showed the BAR Members where Marie Gills (Gill Road) and stated from there he has access in. Assessor LaGrasse stated it comes off the end of it. It's a plowed road up to that point, what is shown on the map. Mr. Cutler asked if they were crossing the bridge with a plow truck. Assessor LaGrasse stated yes, but are probably using a pickup truck. Mr. Studer stated none of the rest got a restriction did they. Assessor LaGrasse stated of course not. Assessor LaGrasse showed the BAR Members the properties with 40% and also stated he has a lot that are 40%. Mr. Studer stated Mr. Johnsen is complaining the 40% is too much.

Assessor LaGrasse stated he took 40% off and he removed it and gave him back 20% he went half way on it. This property is more difficult to get to, there is no established trail to it, he has to cross this bridge to get to this property, there is no other way to get to Mr. Johnsen's property. He has to cross the bridge to get to the property. Mr. Cutler stated so what does he want the BAR to come up with, go back to the 40%. Assessor LaGrasse stated he put it back he put the same as road frontage and it isn't actually road frontage but it's not 40% off it is somewhere in between because he has a right of way, he has a legal right of way, he could at any point in time build a road to it. He could at any point in time build a road. He could at any point in time spend big bucks and get the power Co. to put in poles. They are not there at present. Think of terms of 500 feet more, 1/10th of a mile then forever far in he would go. He crosses a creek on his own property too. Mr. Cutler stated he is writing to us because he wants what?

Assessor LaGrasse stated this gentleman came in and raised an objection and we spent about two-hours discussing it and agreed to give him 20% discount. Before he was at 40%, this year he raised him to nothing, to full value and he agreed to 20% by stipulation. In other words this is a stipulation signed by both parties. Mr. Cutler stated he agreed to the 20%. Assessor LaGrasse stated Mr. Johnsen agreed and he agreed. Assessor LaGrasse stated this is an important discussion because the next property when the man comes will be very much about the same principle and other principals as well. Mr. Cutler stated (looking at the tax map) if this is his property line here and has no way to get there except by pickup, he can't get any commercial vehicles in there theoretically, not oil trucks, no fire trucks, that kind of stuff how do you justify him being at 20% and others being at 40%. Assessor LaGrasse stated because it is a legally access and 2) there is a road to it.

Mrs. Cutler stated a maintained town road. Assessor LaGrasse and Mr. Cutler stated no.

Mrs. Cutler stated she thought it was a town maintained road. Assessor LaGrasse stated just the bridge. Mr. Cutler stated he has access across this property. Assessor LaGrasse stated to the end of Marie Gills (Gill Road) you still have to go another 400 feet across another person's property to which he has a right of way. Mr. Cutler asked about the house. Assessor LaGrasse stated that property is tricky. It's not on the road. Assessor LaGrasse stated he miss read the map he has 40% off. Next year he is being changed. That was one of the bits of leverage that Mr. Johnsen used to complain about too.

Assessor Carl Thomas stated we are reviewing this throughout the town, looking at Deeds to see what we were working with.

Mr. Studer stated that would have to be re-assessed and placed in the final assessment.

Assessor LaGrasse stated that will be straightened out, absolutely, he has notes on that.

Mrs. Cutler asked if the Board wanted to discuss anything on it.

Assessor LaGrasse stated it's kind of between the two the Assessor and the complainant. He doesn't think they have to do anything. It is part of the form called Stipulation. He is putting it down on the changes because its there and possibly agree to it, because it can only be done through the Review Board as a change. You could follow the form part on the bottom and see what you want to do about it, basically vote on the Stipulation.

Mrs. Cutler called for a vote on the Stipulation. Mr. Studer stated he is trying to understand where we are. Your saying this guy is the one who formally or non-formally objected to Peters 20%. Assessor LaGrasse stated he objected to bring it to a full value because it wasn't property on the highway, complaining that he is not really on the highway just has a right of way to it.

This was something he came upon this year because Assessor Carl Thomas was looking into the whole thing about a discount for remote properties, which is something we are struggling with right now to determine that very subject. Some properties are totally; they don't have a right of way to it period. Other properties are in a chain where they own three or four and the back ones you would have to go through so many, a mile to get to the back lot and what do you do with the back lot. Do you give that a discount and its also runs into the principal that the back land is always assessed in many assessment systems at a different rate then front lot. Mr. Studer stated even if set parcel is connected to the other. Assessor LaGrasse stated the reason being you could sell off property on the front and the back land is not. Mr. Studer stated that would be the time to get the assessment, if it was for the same property owner he doesn't see how you could.

Assessor LaGrasse stated that is what we are doing looking into this very subject and will be discussing it further as soon as the fellow (next complainant) comes.

Mr. Cutler stated he can see this guy complaining a full assessment with what it has here and he thinks if he is willing and according to Peter he signed the papers saying he is willing to go to 20% that sounds fair because you can't get everything but yet he can get most everything he wants in there, he just can't get everything he needs. So he has less then the guy on the road and he thinks the assessment Peter came up with which is 20% is a legitimate one at this point.

Assessor LaGrasse stated he is a very knowledgeable person and seems to have a background in development and he is on the Review Board in Hadley that's why he wasn't here. Mr. Cutler stated his taxes could go up a year from now if he starts developing for bridge going in their and that type of stuff, next year they could go up. It is no different then what we did for these other two people last year.

Assessor LaGrasse stated also realize any house he puts in there is not discounted. It's only the land that is discounted and he does have a trailer in there what is the appropriate price for the trailer.

Mrs. Cutler stated all we have to do is agree or disagree.

Assessor Carl Thomas stated yes that's you options. Basically on a stipulation if the parties and the Assessors come to an agreement, it prevents them in coming to a Review Board. We can't make a correction on the book because the only way that can be done is through the Review Board.

Mr. Cutler stated wither we vote for it or vote not in favor of it. HE is personally going to vote for it because he thinks it is a legitimate complaint the guy had. A fair judgment has been made. It's in an agreement with everybody.

Mrs. Cutler asked if the Board was in agreement. Mrs. Cutler-Yes, Mr. Cutler-Yes, Mr. Studer-Yes, Mrs. Lorrain-Yes.

246-1-2 States Road; Owner: Michael J. Willig

Mrs. Cutler asked if he answered all the questions truthfully on his application. Mr. Willig stated yes. Mrs. Cutler stated he is asking for a reduction. Mr. Willig stated yes. Mrs. Cutler stated the reason is? Mr. Willig stated there are a couple reasons. There is the purchase price, condition of property at sale and the classification as another point.

Mrs. Cutler asked what he meant by classification. Mr. Willig stated it says vacant with improvements and he was wondering why it wouldn't be private forest. He knows there is a barn on it and it is in pretty bad shape.

He would be willing to take it down if that's the only reason. There are no other improvements on the property there are no utilities, its uneven. It's really for hunting and he does a little hiking and whatnot and would like to know if the classification can be changed.

Mrs. Cutler asked if the BAR Members had a chance to look over the complaint.

Mr. Cutler asked how much acreage is with it. Mr. Willig stated 113.8 acres.

Mrs. Cutler stated right now the total assessed value exceeds the full value of the property? The assessed value on the property is \$108,000.00. Mrs. Cutler asked if the Assessor has anything to add to this. Assessor LaGrasse stated of course.

Assessor LaGrasse stated the complaint starts with a little letter, it sites the sale price of \$77,000.00 and he is disputing that that is the market value. To begin with straight out dispute, the reason he is disputing it is because it wasn't listed with realtors. He has numerous parcels that are listed with a realtor. It was privately sold by someone who is very active in purchasing property. He checked his website, he doesn't have any listing of properties for sale. We are talking about John Barber in Hadley. Yes he sells property and he buys property, but he doesn't list property for sale in a systematic way that would establish the market that the assessors are using as their market reference in Stony Creek and the Assessors have to use this market. There are several markets you can think of. This is the market they have. We are going to use the listings and the sales on these listing, numerous listings of property and determine that is our level market, why is it good to use that one, because that is the one the State uses. You have to use those sales in that market and not some other situation. That is the first thing to look at. The second thing, forget about the classification he has. Assessor LaGrasse cards show, he hasn't seen it lately, a 30X43 foot barn. He is counting that. There is no dispute that its there, before that there was a house and its in a residential area. Now beyond that what the complainant has done is two things. 1) He has included a letter from John Barber that says it's not worth it.

Assessor LaGrasse read the letter from Mr. Barber dated March 26, 2012:

“In 2011 he sold Mr. Willig 113 acres on States Road, Stony Creek, NY. In 2002 he paid \$125,000.00 for the property and he cut the timber twice, heavy cut. He took a loss of \$48,000.00 when he sold the property to Mr. Willig for \$77,000.00”.

Assessor LaGrasse stated to begin with to comment on that he didn't take a loss. He took a loss only if you count the purchase and the sell price, forget about the timber he took off and to Assessor LaGrasse this is forgotten in this letter. The market value is not there and the timber is gone. Assessor LaGrasse continued with the letter:

“Prior to selling to Mr. Willig he tried many times to sell the property”.

Assessor LaGrasse stated that's little bit self interest in that statement because Mr. Barber also has other properties in this town so his comments, some or many of which are probably cut already, so he is not without self interest in this matter of making a statement about the property. Lets look at the property, the property and we did discuss before and told the Assessment Review they would get into this in more detailed although we did not discuss Mr. Willig's property. We did discuss another property that road frontage and things like that for consideration.

This is the lot that's on States Rd right next to Walsh Rd. right next to lot 94. Lot 94 sold and is 8.4 acres and sold for \$40,000.00. Technically the complainant's property is 120 acres by scale. You have to go by scale not the deeded entry and that is valuable land, period, valuable developable land on the road.

Assessor LaGrasse showed the Review Board what it is on the map and stated it has road frontage. Mr. Willig asked if he has the accessible, inaccessible part as well. Assessor LaGrasse stated he has the road frontage period. How can he do any different, that's all he did road frontage because its along the road. Why did he do that is because he didn't hike into the property because there is obviously a posted sign all over the place. So he didn't bother going into it but you can tell that is a property on the road with power with houses along side of it in all directions. Mr. Willig asked if he could comment. Assessor LaGrasse stated he wants to go on then Mr. Willig would have something to rebuttal, if there is a rebuttal on it.

Assessor LaGrasse would like to address the complaint as submitted:

He listed a whole bunch of parcels-3 pages of parcels and its mind boggling possibly.

Assessor LaGrasse went over them and looked at what they are.

He listed map Parcels 219. He lists parcels that are backland.

Lot 219-1-7 the property owner doesn't own anything else and doesn't go to the highway to his knowledge it doesn't have a right of way either. That is one parcel. These other two parcels 219-1-1 and 219-1-6 are listed; these parcels are subject to a .6 multiplier, which means 40% off for back land. That is the consideration that he does. On the sheet that accompanies the complaint there is a printout of a lot of information but the information Assessor LaGrasse wants to give them is that the, if they can follow this, the price per acre of 219-1-7 is \$514.00 per acre and a lot of 150 acres and this follows a mathematical schedule. The two other parcels Lot 1 is a big lot 267 acres and the price is \$336.00 per acre. They have been cut but that is beside the point on this. The other lot is \$335.00 per acre now these are distance from the access to the highway, which is the lot at the end of VanAuken Rd. VanAuken Rd., is three parcels in common, its L'Episcopo property now its owned by someone else. It's a gigantic bunch of property, 206 acres, 267 acres and 144 acres. (looking at the map) it's a day's walk to get around to here. He counted these two at 40% off he counted the very remote one is 40% off. That's the policy that is being used throughout the town on these types of property.

Parcels 220

220-2-17 This is solely owned at the end of Bit N Bridle Rd. Bit N Bridle Rd is along side it, it goes in just before Bit N Bridle Ranch off the Tucker Rd. and it is a horrible back road. If you ever tried to traverse it with a bridge, it's really a problem property. He applied \$135.00 per acre on that. 140 acres again at .6 multiplier that is part of the list.

Assessor LaGrasse stated he is trying to give you a feeling of what we are dealing with here.

Lets look at the property at the end of Darling Road. Mr. Willig picked this one. Assessor LaGrasse stated he doesn't know why the minor reason for picking them is but he wants you to understand what is remote and what has road frontage and that these are worlds apart.

This person owns three parcels at the end of Darling Road 110 acres on lot 32. He is talking about 231-1-32 and the one that's 280Acres which is not touched by the road, that is subject to the .6 and one that is 160 acres the third one in yes .6 as the multiplier that's what he did for that. Parcel 232-1-42 that's on here to and that is a solely owned lot off of Harrisburg Road.

He doesn't know how they get into it of 142 acres and he has \$512.00 an acre and subject to a specific formula that the Assessors use for land. This is not something done arbitrary; it's done uniform way through the entire town and use this specific chart to determine this. It was determined in 1996.

Map 233-1-5 263 acres incidentally its only common with lot 57 which goes to the highway. This is subject to being back land. There is a sense in doing it because it's large acreage you can't develop this land you can take timber off of it that's it.

Parcel 232-1-29 that parcel off Dartmouth, south of Dartmouth Road is owned by Hunt Lake Holding Co., Owned by John Barber that is an interesting one. Do you know why it's an interesting one? On the map he owns all the red that Assessor LaGrasse shaded. 29 acres, 93 acres, 42 acres, 7 acres and 39 acres. He has cut it all. Why is he doing this, this one is road frontage, the rest is .6.

We are talking about the string of parcels: 233-1-31, 233-1-26, 233-1-30, 233-1-37 and 233-1-15 that's that .6. \$633.00 per acre. Referring to lot 233-1-29. Assessor LaGrasse stated 73 acres he has \$48,000.00 on it. That does not make sense. Who would buy it? Are you going to buy this parcel and have to go a mile in to get to it? What purpose is this parcel after the timber has been cut? Does anyone know what possible purpose we have been discussing this. Yes there is a purpose. Total average acreage is 306 acres divide that by 42. Which is Resource Management you can put seven parcels there, seven lots. In order to put the lots in a cluster you need the rest of the land to give you credit for 42 acres. APA will allow it, cluster it put them a little off the highway they don't bother you. That's why this is useless lot is \$48,000.00. What can you sell these for?

Assessor LaGrasse took a break to tell you what we have going in this town. In case you may not realize it. Assessor LaGrasse showed them on the tax map referring to lot 246-1-94 the 8½ acres sold for \$ 40,000.00. That is not the only one that sells like that.

233-1-34 sold for \$1517.00 an acre that is an interesting remote parcel whose value Assessor LaGrasse considers totally in timber. He thinks they brought it for timber. He doesn't think they care about another thing about that one, Lot 34 on Dartmouth Road. Lets talk about the smaller parcels. Schultz sold a parcel, he sold the house a lot of money with a pond 5 acres. He sold a horrendous 207 acres has only a couple of 100 feet of road frontage he got \$120,000.00. Not a big price for it, that's cheap, that's \$580.00 an acre. That now is a developed road. That is St. Francis Lane. That man that put it in he would guess spent \$50,000.00 to develop that parcel and build a road in there. He had trucks a loader for two weeks at least. He put in a power line and it cost a fortune, its on Lanfeer Road. Mrs. Lorrain asked if that is the one off the road and built a bridge. Assessor LaGrasse stated no, that's another one. Mr. Groves he built a house, he had road frontage but in order to get a place to build a house he went across the creek. Do you know how you go across a creek? You have to get the APA, the Army Crop of Engineers, DEC and your architect in the same room at the same time to plan and agree to do this.

That is a monumental project, big money to legally cross a creek. Loggers they can temporary run the creek, they don't care about that. But to build something like that, he has pictures of it, beautiful.

Parcel 234-3-5. Again subject to a factor of .6, 40% off, \$550.00 an acre. It is nowhere near a highway.

244-1-2 back land, 129 Acres with a .6 multiplier on it for \$522.00 an acre. This owner also owns front land of 142 acres lot 244-1-3 242 acres on Harrisburg it has wetlands and back land.

245-1-1 Seymour Fuller Road, this is not worked by the town 290 Acres. It cannot be compared to road frontage.

245-1-34 Solely owned 174 acres. It shows no accessibility.

States Road; 245-1-12, 245-1-23, and 245-1-24 Assessor LaGrasse counted all of these as back land. He is telling you that this person that owns these three is Richard Kirsch and he also owns lot 25 another back land but he owns two parcels on States Road with frontage on States Road, which are Lot 13 and Lot 11. One is 90 acres and the other is 26 acres he considers this group as a whole with a potential the same as he did on Dartmouth Road which is owned by Hunt Lake Holding Co. a potential because once its been cut it's a swamp. What is it good for if not a cluster development next to the highway. It's not worth the money to pay the taxes just to hunt this thing.

Parcel 246-1-86 which incidentally backs the complainants parcel which will put in red on the tax map, lot 2 same map number and which also backs the parcel of 8.48 acres that sold for \$40,000.00. This parcel has no legal access, to his knowledge and to the map it doesn't have a right of way to it, its back land. We don't know of any right of way to that parcel. The map doesn't show a right of way to it, its close but it isn't the right of way. This is Lot 86, he counts this back land and that is solely owned by this one person. That is distantly different on the parcel with road frontage that's his feeling on that and the map shows it as a consideration.

Assessor LaGrasse stated that is all of them and thinks he gave a clear idea about these things and all that he add is 260-2-16; Mr. Braman sold a parcel on Riley Hill Road 58 acres \$115,000.00. That's \$1916.00 an acre. Mr. Cutler stated this was after it was timbered.

Assessor LaGrasse stated yes. Assessor LaGrasse stated on Lanfear Road 21 acres for sale for \$89,000.00. There are three parcels like that. Steve Mattson's is offering.

We have Shultz parcels 246-1-32.2 \$129,000.00 for 30 acres. Mr. Cutler asked if that is timberland also. Assessor LaGrasse stated yes. \$4270.00 an acre, this is offered, it is not a sale and it's about a 100-foot pond.

Assessor LaGrasse was shown a parcel by Assessor Thomas. Assessor LaGrasse went and looked at it another 8 acres on White Road for \$45,000.00 and that is a seasonal road. Assessor LaGrasse stated that is what he is seeing. Land being worth and it has nothing to do with timber value, its land that is worth something he is seeing a parcel here that had a house on it. That means the one from the complainant; he had a house on it. Assessor LaGrasse will presume that there was, the one with the pond that there was reasonable land, useful land that a person could live on it and grow things that they could use a 40 foot barn or it had some value that would be then transferable to develop a house on it. You can build houses on these readily easily with out the expense that he is seeing people building houses in Stony Creek and see Groves house, yes it is a very nice house but the cost to put it in and he should just say look at the map and that is how he is acting.

Mr. Cutler asked Assessor LaGrasse to go back to the original, his map off of States Road.

Assessor LaGrasse stated as to his complaint this is the subjects parcel 246-1-2.

Mr. Cutler asked what is the parcel here (looking at the tax map) coming off the same road. 246-1-1. Assessor LaGrasse stated this is Heller and it's a house. Mr. Cutler stated there is a house on it? Assessor LaGrasse stated of course. There are houses all along this road. It's a residential neighborhood. It's not like Lanfear Road where you don't have houses.

Parcel 246 owner Eric Heller- year around, star exempt and all. Mr. Cutler asked if it has property value on it. Assessor LaGrasse stated its 137 acres he has \$1200.00, which translates to \$120,000.00. Mr. Cutler stated for land. Assessor LaGrasse stated yes.

Mr. Cutler asked what is Assessor LaGrasse figure on Mr. Willig's piece of property.

Assessor LaGrasse stated lot 2 he has \$108,000.00-\$109,000.00 rounded off. Mr. Cutler stated so your \$11,000.00 under the gun. Assessor LaGrasse stated he has \$40.00 on the barn. The barn is relevant. There is more that he has to say. Mrs. Cutler stated so it doesn't matter if he takes the barn down or not. Assessor LaGrasse stated no. Mr. Cutler stated it's a lower price then any other property already that is what he is wondering. Assessor LaGrasse stated of course its smaller that's why it follows the formula. The other thing he wanted to mention about all of this. He calculated his opening letter, not to having feel bad about picking on him about this, he is here to listen to him and then Mr. Willig, will have a chance, Mr. Willig stated as long as he gets chance. Assessor LaGrasse stated yes two hours. Mr. Willig stated he wouldn't need that long. Assessor LaGrasse stated he brought the land from Mr. Barber for \$77,000.00 for hunting and enjoyment and privacy. You could get an exemption on this property. Mr. Willig stated ok. I'm all ears. Assessor LaGrasse stated Mr. Willig could get 80% off if you apply for a Fisher Act. Then you couldn't build on it. You could put 1-Acre for a house and not have that on it (exempt) and all the rest, all you would have to do is go to a forester get a Forestry Plan for re-growth of that timber and something of this nature that wouldn't ask you to cut for 25 years and you would get 80% off. It's called 480 A and what he did was calculate what the exemption would be if he went to it and he doesn't care if he goes to it because its legal to go to that and others who only plan to use it. One has to think why Mr. Barber doesn't do it with his chain of a couple of three hundred acres because obviously and he thinks Assessor Thomas has told him because he is down in Hadley has plans to use it but are on hold with the economy right now just above a portion by Winslow's house the same way a cluster of developments.

Mrs. Cutler asked what this 480A Fisher Act. Assessor LaGrasse stated yes, it's a Fisher Act.

Assessor LaGrasse calculated it and its complicated its hard to read the law but this kind of calculation it would basically be that \$1100.00 would become \$220.00 of assessment if you apply to the Fisher Act. But if you just want to live on that and he has other Fisher Acts like this where its owned by a timber co. and there was a little cabin along the edge of the road, yes they put into exemption from 480A its on Dartmouth Road and the rest of it not to be developed except for timber purposes, for timber harvest. Mr. Studer stated forever or a certain amount of years or what. Assessor LaGrasse stated you have to continue it 15 years. Beyond that if you try to get out of it unless you want to pay back, you have to enter after 15 years. You can do what you want with it but for 15 years you will be paying, if you want to get out of it. You will be paying the regular tax because each year you have to reapply for 15 more years. And they do it and he recalculates because you have to recalculate the tax each year.

That is a way to do what Mr. Willig said in his letter he wanted to do, a place to relax. If you can't ignore that this is readily available to the highway with the power and could be used and have an interest in other ways he wants. It's a house site.

Mr. Cutler stated if you interested in doing that you still would have to pay the tax that has been set before you now. Mr. Willig stated he already is now. Mr. Cutler stated then you would have to pay we couldn't day ok we know you going to get it. Mr. Willig stated he isn't looking for that now and he doesn't know if he wants to do that. Assessor LaGrasse mentioned something money wise but he doesn't know what kind of restrictions you are. Are they going to be able to access the land whenever they want? Assessor LaGrasse stated you have to pay a Forester. You don't get a survey they use the tax map but they make a rough plan. At the worst if there is no road to get access to harvest they make you build a road just to harvest timber and that's it.

Mr. Studer asked if they put restrictions what trees you can take. Mr. Willig stated yeah, and things like that. What kind of building he has on the land and what not. Assessor LaGrasse stated you can do anything except build on it. But if you took the portion that would potentially be buildable then you can exempt that and all you need is 50 acres or more. You can't do it on a lot less then 50 acres. That is the answer to this issue. Mr. Willig stated he doesn't know if he wants to do that but it does sound attractive and will look in to this more. I'm not the type of person to make a decision like that in front of you now. Assessor LaGrasse stated no he is not forcing you. Mr. Cutler stated that's what he is saying, we are not asking you to do that, id that was something you said boy I think I'll look into that then we would be in a position to say ok, this year the taxes would have to remain where they are because you are going to get something and next year you can come back and file a grievance again if you didn't do it and discuss it. Mr. Cutler asked what it is he is looking for.

Mr. Willig stated he is looking for a fair assessment as a taxpayer in this town, someone who is a citizen and has the right to grieve the taxes. Those are his beliefs. Peter is the Assessor he has a lot of information to pretty much rebuke what he is saying but what he sees is this property is very uneven. Assessor LaGrasse has given you reasons why these other properties aren't worth whatever 40% discount or whatever. He is telling you why he is. He mentions there is a barn there and a lot of farmable land. There isn't and the road frontage, there is yes but if you look at the pictures you will see that there is 300 feet that is accessible because you have high steep banks and also a creek and Assessor LaGrasse mentioned that how expensive it is to build over a creek. That's noting he would be interested in doing and the other thing he said was Walsh Road borders it. It doesn't its on the side of the property but there is a piece of land there so he has no access to Walsh Road. Assessor LaGrasse stated no he didn't say that. He just said there is a sale next to you \$40,000.00 for 8 Acres. It wasn't cut; it's a lousy shape lot. Mr. Willig asked if he was up that way. Assessor LaGrasse stated certainly. Mr. Willig stated look they now have twice as much road frontage there and its all accessible, there's no brims, banks or anything. So they can build houses all over that. He can't, he might be able to put a house where the original one was, and he's not sure but maybe one in the corner. Once you get by passed the bend, the property gets very high and very steep and there's no way your going to build a driveway to get up in there and then you get to Walsh Road and he can't go in there anyway. Mr. Cutler stated you would build a road going in and have a right of way on. Mr. Willig stated that Peter said that's expensive.

Assessor LaGrasse stated there is an existing road going in. Mr. Willig stated there is access in the driveway. Assessor LaGrasse stated there is a driveway that goes up to the barn.

Mr. Willig stated yeah, he'll give you that its flat there but once you get there, there is a brim and the property is on the side of a mountain. He is going to estimate 80% is steep slope.

When you get to the southwest corner there is no way you can even put a trail to get to the southern border or western border. The eastern border he has a trail going to the tree stand its wet and uneven it can be acceded there and then on the other side. He mentioned a road that would be tuff to do its up and down, if you maybe fill in areas.

Mr. Cutler stated what he is saying is if you got to the point where you wanted to think about an entrance, part of what he is looking at developable piece of land you hire somebody to come in or do it yourself. You have a dozer or excavator or your renting or whatever it doesn't make a difference how the land goes this way or that way. You get it there with a piece of equipment; you make the land more stable. And if you have an accessible right of way in there off the road, a driveway going there you won't have it uneven, you put a circular driveway and everybody has a right of way. Mr. Willig stated it would be expensive, Mr. Cutler stated yes its an expense but Assessor LaGrasse has other ones here he is showing. Why would that guy be selling that property if it wasn't getting some up there so he could build in a cluster, he has a legitimate point there. Assessor LaGrasse stated except for one thing that is 42 acres there. Your talking two parcels and even the one parcel would justify the price you have a road going to it. A road you can get a two-wheel drive if not a jeep road because it was used has a homestead, the proof is in the records that showed. The records show the barn. Mr. Cutler stated your considering where the barn is, there could be a house built there. Assessor LaGrasse stated we had a 19X27 foot plus 8X10 foot one-story house on this parcel. It was tore down apparently by John Barber. We had it there and a 30X43 barn. That's why he is saying this is already there. You can build anything just like that tomorrow, no problem on that site, no problem.

Mr. Willig stated on that site you have some work to do. He's not saying you couldn't his just saying there isn't there. Mrs. Cutler stated it's accessible for the ambulance, fire truck. Assessor LaGrasse stated anything. Mr. Cutler stated its right off one of the main roads. Assessor LaGrasse stated in an area he considers residential street with houses across the street.

Mr. Willig stated when he mentioned the letter that Mr. Barber took a loss he's right he didn't take a loss basically he has taken the value of the property. So its not there anymore there is no, if he was a logger or hired somebody there is no money in the timber there. When Mr. Barber brought there was. Mr. Cutler stated you knew that when you brought it. Mr. Willig stated well he knew it was worth \$77,000.00 so he brought it. Mr. Cutler stated then why would it be worth less then \$77,000.00? Mr. Willig stated he is not asking for it to be less then \$77,000.00. Mrs. Cutler stated no he is asking for a reduction of \$77,000.00.

Mr. Willig stated he is asking for the purchase price as the appraisal as what it is worth. That's down from \$108,900.00, where it's assessed at. It was listed with a realtor; he has the sign in the barn if he needs it. Mr. Barber may still have the contract maybe it expired he isn't sure. But it was listed he is willing to take the barn down but if that wouldn't help he wouldn't. It's going to be a lot of work and money to take it down. Mrs. Cutler stated there are place that will take it down for you. Assessor LaGrasse stated its \$4000.00 at full value why would you take it down. Mr. Willig stated did you go in the barn you couldn't store anything in there.

Mr. Cutler asked Assessor LaGrasse, right now it has no lots in common at all considering that barn is not worth anything and its not a livable piece of property, if you looked at it from that standpoint because next year if anything is developed on it, next year you can come back and raise the taxes right. Assessor LaGrasse stated every year is a new year. Mr. Cutler stated so every year you can come back. If you were to say all right instead of \$109,000.00 that you figure it out on, if you were to lower it somewhere from that, somewhere above the \$77, 000.00. If you were to do that then he told us what he is going to use the land for and next year you go back and raise it if he developed it in any manner is that a possibility? Assessor LaGrasse stated anything is a possibility. Mr. Cutler stated he is relying on his assessment. He can see what he went through. You spent a great deal of time on it. You had a logic for the stuff you did. He isn't trying to take that away but in fairness we are suppose to listen to both sides and try to come up with something that's fair all the way around and he isn't saying you have to do it. He is not saying he will do it but all he wants to know is the assessment. Is there somewhere from that original amount to the \$77,000.00 that you could work with that would accomplish it getting us taxes and him getting a break and then if he reneged on what he is telling you here and decided to put something on it whether it's a trailer or a building or reinforce the building he has and makes something more permanent next year you go back and raise the taxes and there would be no arbitration. Assessor LaGrasse stated you have to make the decision not what such contemplated plans, he's going to do this and he's going to do that. That's not how he assesses he assesses for what it is. Yes timber is gone. There are parcels he has in town that don't have a dam bit of timber value, what are we going to do with them? The point is its not a timber purchase that sets the market that he is using, its essentially the house purchase or buying land for a house site. Those are the people unfortunately that is setting the value, that's the yardstick he looks at. He is not looking at the logging lost and what he has shown you is such volatile market value here that you have to look at. In your mind if this little parcel your not going to build with 200-foot from the road to the property line, you're going to build in the bigger area in back on this little parcel. That means half of that acreage is nothing. It doesn't 'mean anything. He is saying half of the acreage; looking at the map he showed the useful portion and the part that doesn't mean much at all. Mr. Willig stated its buildable from what he sees. Assessor LaGrasse stated he sees 150 feet that's what he is seeing. That's not a useful dimension to set a house and set it back form the road. Mr. Willig owns the whole thing and he has one house to build, your going to build it on the shallow part and not on the big part. He doesn't see that. What he is saying is for the useful portion of this lot you have 4 Acres for \$40,000.00 not 8 acres. The rest just came along with the lot. Either way you look at it you have to look at that parcel right there at that price and then look at 113 acres and say is that worth \$109,000.00. Is he saying is that off the wall? No, not for the acreage, not by the way it would have a view from that site, it would be a beautiful building site. Your determination he just asks don't mix the market concepts of what a logger thinks about property because once he sold it and got his money he doesn't care what the buyer does with the property. He doesn't want to lose on it but a quick sale unless he is holding it for another purpose and if he put it in a realtor why is it he can't find the realtor listing his property all over the place. Mr. Willig stated he can get the information, after tonight it won't do much good. Assessor LaGrasse stated he has searched many websites. Mr. Willig stated the property sold already it's not going to be listed anymore.

Assessor LaGrasse stated not a parcel Mr. Barber owns is listed with a realtor at this point. Mr. Willig stated he doesn't know what else he is selling. Assessor LaGrasse stated at least in Stony Creek he didn't check Hadley or other towns. Mr. Cutler asked Mr. Willig what his taxes he had to pay on this property. Mr. Willig stated he included the tax bill to the complaint form.

Assessor Thomas stated what Peter is telling you is we have to look at the land value, property value, which is established by the market. We can't look at a price as an acceptance for an individual or what his intent is or what his want for is. We have to go by what the market price is and its like the other piece on Riley Hill Road a smaller piece that sold for \$115,000.00 for 70 acres totally cut same kind of thing. It could be developed, he thinks in a couple places but its not what the property sold for its what the value that's there as the property. Mr. Cutler stated he understands that and his question wasn't to Peter at least if he or you took it that way he apologizes it wasn't that he wasn't challenging what he was looking for. If you have down the assessment for \$109,00.00 and he paid \$77,000.00 is there something in-between that two that you could come up with a tax on assess amount. If has no bearing on what he does on it. What he is saying to Peter is this is what he wants it for and if next year you look at that property and itsn't what he said he was going to do with it then the taxes can go up because you going to re-assess the property, as you develop the assessment goes up and that's what he is saying. Is there a point where we can reach on the property the way it is not for what can be put between those two? He can understand the logic of where you got he is not questioning that. Mr. Willig stated he is paying for a potential for developing. Mr. Cutler stated he has come in with a complaint legitimate or otherwise its legitimate to him that he would like to get a lower assessment because he is not developing the property. If you were to drop it down somewhere between those two is that something that can be agreed upon all the way around or is it that you feel you done the very best that you can do and then we have to look at it and say yes or no. Assessor Thomas stated in his opinion we don't assess on intent or use we assess on what is the value of the property. He thinks the value of the property is what we have on the books. Mr. Willig thinks its what he paid for it and he has to say that's a good argument in many cases but when you start looking at the market and start seeing what's going on in the whole of the town we can't make an exception of one piece, that's he's opinion.

Mr. Willig asked if he thought his purchase price was under value as far as the market value. Assessor Thomas stated yes he does. Because of the sales that we have and we don't see a lot of sales because of the offering that we are seeing and because of the ridiculous prices that are being sold. Mr. Willig asked if he thought they were high or low. Assessor Thomas stated he thinks they are very high that's his opinion. It's scary but that is what we are seeing so that is what we have to work to. Mr. Willig stated if he is shot down here, what if next year is there was a legitimate appraisal is that something you consider as property value? Assessor LaGrasse stated yes. Mr. Willig stated that would be an expense on his part. Assessor LaGrasse stated applying for 480A. Mr. Willig stated that is another option but he is just not going to go there. Assessor LaGrasse gave him the name of the Forester who done others in town and what he charges for that service. If that is your intent it is the sensible thing to do.

Mr. Cutler asked what he would do for him five years down the road if he wants to put the property up for sale, he wants to sell it how would that hinder him at that point. Assessor Thomas stated he doesn't think that would hinder him at all except that he would have to pay whatever penalty is written into the law.

Assessor LaGrasse stated no the new owner picks up. Assessor Thomas stated only if he wants to but if he doesn't. Were talking about Mr. Willig he would have to meet his requirement by the new owner taking it over or by him paying a powerment of law. Mr. Cutler stated if you decide to go that way you may want to mark it down so you know.

Mr. Willig stated that Assessor LaGrasse has given him an option to look into but there are other factors he wants to consider before he wants to do it. Maybe this is the way he wants to go maybe there is something where they say and he isn't going to do that. He definitely isn't going to do that so now he is back to well how can I lower my assessment he doesn't know this yet maybe its an appraisal maybe your see his point if he has enough evidence to show. On the map, what you are seeing, he should have time to get his survey. He showed the BAR Members where the access road, where the barn is and where it is flat and level. And the narrow spot that goes $\frac{3}{4}$ of the way back and where the mountain frontage is and steep banks and where it flattens, where Walsh road is. That's where they build that road probably for that reason. But that's not on his property and is not accessible to his property so that's why he doesn't consider anything he wants to develop or have the money to run power or roads up to anything, and it doesn't even get flat until, and showed where the crest of the first slope and where the house was and if they did farm he showed where they did their business, that's why he believes it is over assessed.

Assessor LaGrasse stated he was asked to look at a parcel at the end of snow road.

It doesn't drain it runs underneath the ground its just 2 feet of topsoil and its like quicksand and they are going to log it now. It isn't what Mr. Willig saying the story of Stony Creek couldn't he say that about nearly every parcel in this town, some are good but some are a problem most of them are problematic land. He is lucky that you have a place, $\frac{1}{10}$ th of this parcel that is flat land and would be a useful house site and was a house site. Assessor LaGrasse asked if there is a well site there too. Mr. Willig stated he wasn't sure. He really didn't buy it to develop it he like the way the land was for wildlife, deer hiking and privacy, very private. Yes there is traffic but when he gets in back he doesn't here them anymore and that's what he wants, he wants to be with nature pretty much. The 480A thing is attractive to him but like he says if that he is close to nature and close to DEC and they come in riding their ATV's on his property anytime then he doesn't want to do it.

Assessor LaGrasse stated no you get a Forester he works out the form each year, it's paperwork EnCon approves the application that the Forester develops. But check it out he doesn't know if they are going to do that but you can find out if they will do that.

Mr. Willig asked if the APA was involved with that. Assessor LaGrasse stated no, Assessor Thomas stated he thinks EnCon basically gets involved if the timber is being cut and they watch for crossing streams and things that aren't suppose to be done. They will inspect that even if its' 480 or not. That has to do with logging.

Mr. Willig stated it is important information and will get it all.

Assessor LaGrasse stated what he suggests now, he has exhausted arguments and you have exhausted arguments he suggests the BAR Members have a chance to caucus and have a chance to review it.

Assessor LaGrasse stated he has a parcel he has \$250,000.00 on it they are asking over a million dollars for.

What is he going to do if it sells for a million dollars? She asked for it, does he go up because of sale is higher, does he go down because the sale is higher that is not what he is suppose to be doing, he is suppose to be setting some sort of a mathematical thing regardless of buyers. The answer is there and the answer is challengeable, did he follow a schedule. Is the schedule perfect no.

Mr. Willig stated it can't be not all land is the same they is the reason he is here and that is why there is different sale prices for everything and he thinks that's is what the Assessors and BAR Members should consider. He has a lot of respect for the Assessors formula because obviously he is the only one here and everyone else seems to agree with it and probably works fine but as far as he is concerned there is good reasons why it is over assessed and they should be considered. This isn't the only reason why you shouldn't come up in assessment.

Assessor LaGrasse stated no. Size is not the only reason. We look at view once the house is built on site not before.

Because you could go on top of any mountain and say oh beautiful here that is not where the house is. That doesn't count, but where the house is if there is a vista that adds value we have to look at that type of value. Do they look at terrain? At what point do you measure the terrain. If its farm land yes. He would be calling back land all kinds of things. In this sort of situation we don't seem to see anything in the market that would show nice and flat sell some more. You don't see that. If we saw that we would use it. We don't see zoning, we don't see 1.3 acres zoning or 42 acres zoning in changing the value on the 150-acre parcel. We haven't seen timber cut changing the value on parcels either because it is overridden by development interest.

Mr. Willig stated if this were 113 acres of flatland he would understand, he would think he got a pretty good deal. Now with all that road frontage you could build a lot of houses there.

Assessor LaGrasse stated its 42 acres you could only build 2. Assessor Thomas stated you could spilt it and build two parcels. Mr. Studer stated if it was all flat land it wouldn't have enticed you to buy it. Mr. Willig stated he didn't buy it because it was flat he wants it to hunt, enjoy and develop, improve it and he wants it to be basically natural and that's why he thought the classifications could be changed. If that isn't going to happen and also the barn being raised wouldn't change a thing then the barn stays.

Mr. Willig and the Assessors recess. The BAR is considering the case.

Mrs. Cutler stated reported to Mr. Willig that the Board of Assessment Review Board has agreed and voted to leave the assessment as it stands. Mrs. Cutler asked that he look into the 480A.

Mrs. Cutler Chairman of the Board of Assessment Review adjourned Grievance Day at 8:00 PM.

Respectfully submitted,

Susan Harrington
Recording Secretary