BOARD OF CIVIL AUTHORITY TAX APPEAL ELROY HILL/DANIELLE KOONZ/MICHAEL HILL EAST ROXBURY ROAD PARCEL #110006-000 JULY 28, 2022

MEMBERS PRESENT: Jerry D'Amico, Chair, Sally Kirn, Sue Nevins, Dave McShane, Arthur

Smith and Tammy Legacy APPELLANT: Elroy Hill LISTERS: Mollie Defont

Town Clerk, Tammy Legacy, gave the oath to Elroy Hill and Mollie Defont

Chair Jerry D'Amico called the meeting to order at 7:04 p.m. Jerry introduced the BCA. Jerry asked if Mr. Hill is a property owner; Mr. Hill has a life lease on the property.

Elroy had not written information to submit to the BCA. Mr. Hill and Mollie Defont have received the Rules of Procedure.

There is no conflict of interest amongst the BCA.

Elroy stated that he should have contested the value twelve years ago. Elroy's property is on Route 12, near John and Wendy Cashman's property.

Cashman's driveway is on his land. The parcel is being assessed too high. First two acres is not buildable because is under powerlines which you can't build under powerlines and is sloped. It is wood lot only. To build on the property it would cost about \$100,000 for site preparation.

Elroy does not feel it should be over \$25,000. Elroy stated he pays the taxes and when he is gone, he does not want his family to pay high taxes if it is not worth that amount.

The average property sells for \$4,000 an acre in Roxbury but not all properties are the same.

Mr. Hill feels parcel #110006-000 is assessed too high at \$34,500 and that \$25,000 should be the may; that it should be assed at.

Mollie Defont presented the Listers case.

Was \$46,900 prior to informal hearing; now it is \$39,300.

The property consists of 11.37 acres in East Roxbury. The lot is vacant and the land is mostly wooded and undeveloped. The parcel has road frontage along the State Highway and an established access point from the road. The land could be considered a potential building lot. The neighborhood is graded X5 (traffic average).

Confusion on exhibits because of double sided copies.

Mollie talked about the comparables.

Exhibit #1 is Hill Property which includes the Market Analysis Conclusion Exhibit #2 is 1186 Warren Mountain Road that sold for \$42,000 on October 9, 2020 Exhibit #3 is 2305 West Hill Road that sold for \$34,500 on November 5, 2019

Elroy does not agree with comparables. He said you need to visit the property. He thinks \$25,000 is too high.

Dave mentioned that the comparable on West Hill did have a camp on it but was torn down after the purchase.

An inspection committee will be formed.

Elroy does not feel it should be worth any more than \$25,000.

The hearing adjourned at 7:37 p.m.

Tammy Legacy Town Clerk