BOARD OF CIVIL AUTHORITY TAX APPEAL L. RONALD JOHNSON 1981 CARRIE HOWE ROAD PARCEL #040148-000 AUGUST 3, 2022

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

Smith and Tammy Legacy

APPELLANT: L. Ronald Johnson

LISTERS: Mollie Defont and Bill Hanses

Town Clerk, Tammy Legacy, gave the oath to Bill Hansen and Mollie Defont.

Chair Jerry D'Amico called the meeting to order at 7:05 p.m. Mr. Johnson is not in attendance at this time.

Arthur Smith stated he had a conflict. Jerry stated Arthur recused himself because Ron is his former relative.

At this time, Ron attended the meeting. Jerry introduced the BCA and Listers to Ron Johnson.

Tammy gave L. Ronald Johnson the oath.

Ron does not have any documentation to submit. He voiced his opinion on something that was unclear of what he was talking about.

Mollie Defont presented the Listers case.

Was \$85,800 prior to informal hearing; now it is \$76,600.

The property consists of 10.5 acres in on Carrie Howe Road. The neighborhood is a R5 (average). The land has been improved for seasonal use. It has access to utilities and septic. There are two travel trailers on the property.

Ron does not think the average person would understand the Lister's Cards. Ron went on about being ill and being hard of hearing. Mollie stated the Listers had met with Ron to discuss the values.

Mollie continued to explain the value on the property.

Ron stopped her and talked about how the property value has decreased. Discussion on view (25%). Site value was discussed.

Mollie vacant land values are difficult to value. The values are created by the appraisal company. Listers reviewed sales between he April 1, 2019 and April 1, 2022.

Ron thinks property values are high now. Ron is trying to sell his property. Ron again told Mollie that he is sick. Due to high sales now, if the market turns, there will be an adjustment with property values.

Bill informed Ron his property was accessed at fair market value.

Ron wanted three property sales for comparison. The Listers have two comparables.

Mollie talked about the comparables.

Exhibit #1 is Johnson Property which includes the Market Analysis Conclusion Exhibit #2 is Northfield Road that sold for \$55,000 on April 30, 2021. Exhibit #3 is 2305 West Hill Road that sold for \$34,500 on November 5, 2019.

Ron wants \$300,000 for his property and it is high and thinks there are a lot of stupid people around. Ron does not think the property is worth that.

Dave asked the Listers about the comp on West Hill Road. There is power service to the property. That property had a camp on it when sold.

Ron complained about the Town ditching in front of his property; he said the neighbors weren't ditched. The ditching, Ron thinks, should take \$5,000 of his value. He complained about his boundary with the Smiths.

Ron has calculated what the property is not worth, not what it is worth.

Ron wants equity. Ron had issues with price on old camper. Ron had complaints about the software program that is used by many towns.

Ron had lots of complaints about the ditching that was done.

Ron complained about excessive water in the spring and ledge on the property.

The water value is \$5,000 which is standard. The septic value is \$5,000 which is standard.

Inspection Committee will be Dave, Sue and Sally.

The hearing adjourned at 7:44 p.m.

Tammy Legacy Town Clerk