

March 13, 2023

**Board of Assessment Review – Public Hearing Minutes**

***These are summary minutes of the March 13, 2023 Public Hearing of the Board of Assessment Review. The hearing was publicly recorded on the Town of Lyman YouTube Channel and audio recorded on the Town's recording device.***

**Attendance:** Michael Archambault (BAR), Donald Brann (BAR), David Dulong (BAR), Laurie Gonska (Town of Lyman Assessor), George Bourgeois (Appellant), Jim Murphy (Expert Witness)

Called to order: 6:30 p.m.

Nomination for Chair of Board of Assessment Review: Dave Dulong, motioned/nominated Michael Archambault; Don Brann, Seconded- unanimous approval.

Nomination for Secretary for Board of Assessment Review: Mike Archambault, motioned/nominated Dave Dulong; Don, Seconded- unanimous approval.

Chair Michael Archambault reviewed the hearing and process in general terms.

Appellant, Assessor, and Expert Witness all sworn in by the Chair.

**Appellant George Bourgeois-** reviews his case- received his tax bill and was upset about the amount and he believes it's because of the way he separated his lots for future family use. He reviewed what he feels to be comps in the area and was confused on why his lot which isn't developed has been assessed at more. He requested an abatement and received twenty-five percent and was denied a request for a larger abatement. Doesn't feel that the logic behind the assessment made sense. Town of Lyman Assessor reviewed thirteen different properties and shared analysis and information with appellant. Confident that a Real Estate Appraiser wouldn't use the comparable used in his assessment. In the documentation provided the appellant reviewed three specific properties with the twenty-five percent adjustment factor and differences. Strongly feels the method used was not the way to adjust for access. No criticism of Laurie, she was prompt in providing answers and information, but he feels the methodology is wrong and it may be an issue with the computer system and there should be another way of looking at it. Appellant reviewed theories on different ways of adjustments that he feels tie in with the actual problem. Appellant feels that he was provided with more of a legal response re: burden of proof and disagrees. Appellant reviewed and shared documentation re: costs for access to the land (road, utilities, etc) and the documentation from the KRT properties. Appellant indicates that his case is that all properties used to compare by KRT did not have access issues.

No questions to appellant.

**Assessor Laurie Gonska-** reviews her presentation. Submitted a packet of her work to the BAR. Expert witness, Jim Murphy reviewed Assessor's work. Questions if any of the Board members

reviewed the site or spoke with the applicant. Feels that her action was equitable and consistent with her findings. Applicant provided mathematical formulas that include out of pocket costs which would not be equitable or consistent. Stands by everything submitted in her packet. Defers to Jim Murphy for any information or review.

**Jim Murphy**- Assessing since 1994. Laurie asked for a review, Jim independently reviewed and it's more about consistency and equity and not about being exact. Review has indicated that Town is being consistent. Gifting properties is an admirable event, that being said the property is a separate unit and owned by someone else. This all falls under uniform standards of appraisal practice. Without any additional evidence, the Town Assessor did make an adjustment. It may not be perfect, but it is equitable.

Appellant Bourgeois questioned for clarity on what Jim Murphy referenced for properties.

Appellant Bourgeois questioned using waterfront or commercial property to compare and assess a property that is neither. Jim Murphy said he wouldn't think they'd be used.

Assessor- Equity trumps value.

Dave Dulong- To clarify, the reason you used the waterfront properties was about determining which factor to apply, not how much money to take off?

Assessor- exactly.

Assessor reviewed the methodology behind the factoring and access restriction and shared comparables that resulted in the twenty-five percent factor. These included an island property. It's never going to be perfect dollar and cents wise which is why equity is so important.

Appellant- can understand why the twenty-five percent was used but only because it's been historically used. Doesn't see why twenty-five percent is fair or equitable. Three properties were all assessed high initially and they have less than half the distance to get to a road and utilities. It's about dollars and cents not percent. How would you assess a property that was a base lot and assess a foundation.

Assessor- that is not what we're hear to discuss and we could be here all night. Land schedules are what are used as a starting point for the base lot, and your land is already in the lowest land schedule.

Chair Michael Archambault- there's a lot of things we could talk about and this is to question back and forth regarding your specific property and what the factor is or how the value was derived. We could ask a lot of questions. If there is a specific property question it can be asked. Land table is being used and where the value is coming from.

Board is moving on to the questions from the Board portion of the hearing. Board asked clarification questions on packet and information shared so far.

Board member Don Brann - reiterated that BAR is responsible for determining equity, not to one property but to all properties in Lyman. It's a broad stroke, we see where you're coming from.

Dave Dulong motions to close the public hearing, Don Brann seconds, unanimous approval.

**Public Hearing Closed 7:39 p.m.**

Board of Assessment deliberates.

Board doesn't see any way that the assessment from the Assessor can be overturned.

Michael Archambault reviewed that this board isn't here to change the town. Appreciate that he filed for the abatement because he deserved the equity of the twenty five percent. This type of access problem gets twenty five percent.

Don Brann- if it's done equitably, it is a broad stroke.

Dave Dulong moved to accept the assessor's assessment and deny the abatement. Don Brann seconded the motion, unanimous approval.

Board discussion of how to write up final report for submission.

Dave Dulong motions to adjourn, Don Bran seconds, unanimous approval.

**Adjourned 7:46 p.m.**

**Respectfully submitted: Jessica M Picard**