

Board of Civil Authority Hearing  
Wednesday, September 19, 2024  
Akeley Memorial Hall  
Approved November 7, 2024

BCA Members present were: Leighton Detora, Susan Connerty, Jo Sable Courtney, Mary Black, Penny Davis, Tom Kastner via zoom.

Also Present: Victoria Solms and Jessica Aupperlee, Kevin “Dave” McCarthy via Zoom

Leighton called the meeting to order.

**Tax Appeal Hearing – Lawrence & Pamela Shapiro (Parcel #16046)**

The appellants were not present.

The inspection report was presented to all board members as well as the appellants before the meeting. Tom Kastner gave permission to Penny Davis to sign the inspection report in his stead.

The Listers were not in attendance but sent an email that the inspection committee did a thorough job and the Listers Office had no objections to the report.

The Board then engaged in its deliberative session.

A motion was made by Susan Connerty, Mary Black seconded with all in favor to uphold the Listers appraisal of \$1,240,900. The Official Notice of the Decision of the Board of Civil Authority is attached.

**Tax Appeal – Kevin and Danielle McCarthy (Parcel #25005)**

Leighton reviewed the process for the meeting that we were re-convened to take comments from the taxpayers, Listers, and the Board on the Inspection Report.

The inspection report was presented to all board members as well as the appellants before the meeting.

The appellants were able to make comments regarding the report. Dave McCarthy said the inspection report was honest recap of the space. The place looks nice, and my wife did a great job; it's not high-end furniture by any means but it was done with a lot of love and care. Otherwise, I thought the report was a good representation of the space.

The BCA members were able to ask questions of the appellant.

The Listers were not in attendance but sent an email that the inspection committee did a thorough job and the Listers Office had no objections to the report.

The Board then engaged in its deliberative session.

A motion was made by Mary Black, Susan Connerty seconded with all in favor to affirm the Listers valuation in the amount of \$761,000. The Official Notice of the Decision of the Board of Civil Authority is attached.

**Tax Appeal Hearing – LaBella Vita LLC (Parcel #47008.B00)**

Leighton reviewed the process for the meeting that we were re-convened to take comments from the taxpayers, Listers, and the Board on the Inspection Report.

The inspection report was presented to all board members as well as the appellants before the meeting. Tom Kastner gave permission to Penny Davis to sign the inspection report in his stead.

The appellants were able to make comments regarding the report. Victoria Solms stated that the windows are original from 1973. Victoria had comments about the dining area in the kitchen and freshly painted walls. She also stated they did have a hot water heater, but it is not noted on the report. She didn't feel like the carpet was in very good condition as stated in the inspection report. She felt like there were comments in the report that were not relevant. Jessica Aupperlee stated that she felt like some of the language was about the conversations they had with the committee and wouldn't be included in an appraisal. She also stated that she does not believe the slate tile flooring should be stated as very good condition and was citing IRS depreciation details. Jessica also stated that the gray wall tiles in the bathroom are 50 years old. While they may look good, they still are 50 years old. She also reiterated the carpet has discoloration. She also reiterated the windows were not in great shape.

The BCA members were able to ask questions of the appellant.

The Listers were not in attendance but sent an email that the inspection committee did a thorough job and the Listers Office had no objections to the report.

The Board then engaged in its deliberative session.

A motion was made by Mary Black, Tom Kastner seconded with all in favor to affirm the Listers assessed value of \$951,000. The Official Notice of the Decision of the Board of Civil Authority is attached.

**Tax Appeal Hearing – Stowe Atlas LLC (Parcel #51003-029)**

The appellant was not present.

The inspection report was presented to all board members as well as the appellants before the meeting.

The Listers were not in attendance but sent an email that the inspection committee did a thorough job and the Listers Office had no objections to the report.

The Board then engaged in its deliberative session.

A motion was made by Mary Black, Tom Kastner seconded with all in favor to affirm the Listers appraisal of \$1,924,100. The Official Notice of the Decision of the Board of Civil Authority is attached.

The meeting was adjourned.

Respectfully submitted,

Penny Davis