

**Board of Civil Authority
Tax Appeal Decision**

To: Sophia Miskel, Appellant
From: Board of Civil Authority, Chairman
Date: August 24, 2015

This is the decision of the Board of Civil Authority of the Town of Sandgate, after hearing and evidence, in an appeal brought by you on your property at 3402 Sandgate Road.

1. We find that Sophia Miskel is the owner of a 2.5 acre lot at 3402 Sandgate Road, which is also adjacent to the Green River. The property is zoned commercial and has four (4) buildings; a 2-story, 2250 sq. ft. single family dwelling, an 800 sq. ft. shower house, a 372 sq. ft. shed and an inn, complete with a full kitchen and dining room and 14 guest rooms with full baths. There is a water and septic system shared by both the single family dwelling and the inn. The condition is fair and the buildings are structurally sound.
2. Because the property is the Town of Sandgate's only commercial property and the availability of closely comparable properties are not present in the town, we agree with the Lister's in their use of cost approach methodology.
3. The subject property was purchased at a bank foreclosure auction for \$150,000 and delinquent tax expenses. We find this type of sale too removed from normal market activity and do not ascribe any significance to the sale value.
4. The Lister's appraised the property at a value of \$761,000 for the 2014 Grand List. Ms. Miskel grieved within the proper time and the Lister's reduced the appraisal to \$424,200 on the basis of the grievance. Ms. Miskel appealed to this Board on July 27, 2015 and the Board of Civil Authority, meeting in the town offices, heard her appeal on August 10, 2015 at 7 p.m., presented by her representative, Mr. James Dunne. An Inspection Committee of Celeste Keel, Sonja Jaffee, Val dePeyster and Mike Hill visited the property on August 13, and made their report to the BCA on August 24, 2015.
5. In support of their appraisal of \$424,200, the Lister's had enlisted the help of the District Representative and a local Appraiser, Brian Audy. They included 14 comparison properties primarily for the single family dwelling. Ms. Miskel's representative, James Dunne argued that the single family dwelling valuation and property value were the main complaint and he produced 6 comparison properties acquired by using www.zillow.com. In terms of square feet, there was only one property at 307 Gilbert Road that came close with 2,268 sq. ft. but it was

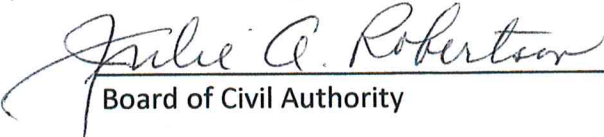
located on 10 acres. The property with closest acreage amount was 1.1 acres at 1618 West Sandgate Road with 1740 sq. ft. Both properties were listed at \$148-149K+/-.

6. The most compelling argument that Mr. Dunne presented, was the functional obsolescence he attached to the house by its lot size, road set back and its proximity to the inn which limited its sale value unless you tore down the inn to have a vacation home.

7. We found the Lister's fair market value assessment for the 2.5 acres to be valid, but we added an additional 5% depreciation on the whole property based on the proximity of the inn to the single family dwelling. This amounts to a \$21,210 reduction in the assessment to give a total property value of \$402,990.

8. The appellant has a right to appeal this decision to the Director of Property Valuation and Review or the Superior Court of this county by filing a written notice of appeal within 30 days after the date of mailing of the notice by the town. The fee for the appeal to the Director is \$70; the fee for an appeal to the Superior Court is \$250.

Certificate: I hereby certify that this is a true record of the action taken on this appeal by the Board of Civil Authority of the Town of Sandgate.

 Julie A. Robertson, Chairman
Board of Civil Authority