

**Board of Civil Authority Assessment Appeals Hearing
Wednesday, August 20, 2025 – Hardwick Memorial Building**

BCA Members Present: Robin Leslie (Chair), Ken Leslie, Mary Whitaker, Paul Fixx, Lenore Renaud, Amy Rosenthal, Tim Ricciardello, Eric Remick, Tracy Martin

Appellants Present: Robert Moulton, Michael Brochu, Yana Healy (via Zoom)

Others Present: Tonia Chase (Town Clerk), Matt Krajieski (Town Assessor), Alberta Miller (Assistant Town Clerk), Joe Brochu, Jenny Lavoie

Minutes prepared by: Alberta Miller, Assistant Town Clerk

Robin Leslie, Chair of the Board of Civil Authority, called the meeting to order at 5:30 p.m. and introduced herself to those in attendance.

Hearing #1: Robert, Cassandra & Jason Moulton – VT Route 15 West, Parcel #08007-00010

Robin confirmed that Mr. Moulton had received the “Rules of Procedure for Property Tax Assessment Appeal Hearings” and had no questions. She administered the oath to both Mr. Moulton and Assessor Matt Krajieski. No BCA member declared a conflict of interest.

Matt presented the assessed value for the Moulton property, which was \$90,700. Mr. Moulton agreed that this value might be fair under better access conditions, but he explained that the right-of-way to the property crosses a privately owned bridge maintained by the McAllister family, who do not prioritize its upkeep. The bridge was inaccessible during the 2023 and 2024 flood events, leaving the property effectively landlocked during those times. Mr. Moulton emphasized that he has no legal right to build a new bridge and expressed regret that he did not oppose the town’s decision to “throw up” Town Highway #41 years ago.

Matt responded that assessments are based on conditions as of April 1, 2025, at which time the bridge was in place. He explained that other nearby camps also use the bridge, and that future access issues could be raised again in subsequent years.

Additional discussion included whether the access impacted the valuation per acre or just the site acre, to which Matt clarified that the site acre is the one typically adjusted. Mr. Moulton clarified that his family had the land logged 25–30 years ago and originally owned 140 acres, which has since been subdivided. He estimated that the property might sell for \$50,000–\$60,000 but had not had an independent appraisal done. The hearing concluded with Robin thanking Mr. Moulton and informing him that Town Clerk Tonia Chase would follow up regarding the next steps.

Hearing #2: Robert Houriet – Renaud Road, Parcel #06030-00000

Mr. Houriet was not in attendance. The oath was administered to Matt Krajieski, and the board confirmed there were no conflicts of interest.

Matt presented the assessment, which had increased from \$49,300 in 2024 to \$87,100 in 2025 for a 13.1-acre parcel. The lot is primarily wooded, with some clearing and road frontage on Renaud Road. Given the limited comparable land sales in Hardwick, Matt referenced several properties from nearby towns. He noted that equity analysis for land is challenging due to the lack of uniformity in comparable properties.

Three comparable sales were discussed, including parcels in Walden and on Cobb School Road. Matt explained the methodology behind each comparison. Board members questioned whether Matt would require documentation to support septic limitations, and he explained that he would expect tangible evidence, though swamp and topo maps can inform assumptions. He also clarified that a land multiplier of less than one is used for vacant site acres.

Robin reminded the board and the public of the statutory process: site inspections will follow the hearings, inspection committees will report findings within 30 days, and a final meeting will be held to deliberate and issue written decisions within 15 days of closing the hearings.

Paul Fixx raised a point of order about whether BCA members had taken the required oath for tax appeals. Because the minutes of the organizational meeting were not on hand to confirm, Robin administered the BCA Special Oath again to all members present. Tonia Chase will ensure physical copies are available in the Town Clerk's Office for signing.

Paul asked procedural questions, including whether the board could request expert testimony. Robin replied that while she wasn't aware of any precedent, appellants could appeal further to the State Appraiser if dissatisfied with the BCA's decision.

Hearing #3: Yana Healy – 1751 West Hill Road, Parcel #05028-00020

Robin administered the oath to Mr. Healy and Matt Krajewski. No conflicts of interest were declared.

Matt presented the case for the Healy property, which had an assessed value of \$202,400 in 2024 and increased to \$349,700 in 2025. The 10.1-acre parcel includes a 1½-story home built in 1989 with wood heat and vista views. Matt referenced three comparable residential sales and concluded that the Healy property was fairly assessed, especially after adjustments made at the grievance level. These included downgrading the condition and adjusting the grade factor.

Mr. Healy pointed out multiple issues including a non-working furnace, flood damage in the basement estimated at \$10,000 in repairs, and that the house has been converted to a one-bedroom. He noted that the assessor had not been able to conduct an interior inspection and emphasized the importance of one. He is attempting to secure an independent appraisal.

Questions followed regarding the consideration of appliances, hot tubs, and depreciation. Matt clarified that personal property like hot tubs is not assessed. Mr. Healy was informed that he may submit an independent appraisal at the continuation hearing, and he agreed to allow interior access to the inspection committee.

Hearing #4: Mike and Sally Brochu – 2244 West Hill Road, Parcel #05002-00012

Robin administered the oath to both Mr. Brochu and Matt Krajeski. Mr. Brochu had received the rules of procedure. No conflicts of interest were reported.

Matt presented the property assessment, which rose from \$67,900 in 2024 to \$210,500 in 2025. The 16.9-acre parcel is developed into a seasonal family campground with several campers, decks, a pavilion, and other improvements. Comparisons were made to three other seasonal or undeveloped properties in the area, none of which had the same level of development or views.

Mr. Brochu challenged the valuation and expressed frustration at the lack of information given to property owners about new assessments. He questioned the \$91,000 valuation of the first acre, the presence of a nonexistent 12x12 deck on the property card, and the inclusion of 4 travel trailers in the assessed value. He also raised concerns about how the town defines and enforces camper taxation and whether assessments are applied consistently to other properties with similar views.

Matt acknowledged that 4 travel trailers were included in the outbuilding value, not 3 as initially stated, and clarified how decks are valued. He provided a copy of the Vermont State Statute indicating that campers become taxable if used or set up for more than 180 days. Board members and Mr. Brochu discussed the enforcement and clarity of this rule. Mr. Brochu indicated he would remove the decks and campers if necessary to avoid taxation, and again questioned whether other parcels with similar views received the same valuation treatment for their first two acres.

Eric Remick and Tim Ricciardello expressed interest in further evaluating the statutory requirements and how the town should handle enforcement.

The hearing concluded with Robin outlining next steps, including site inspections and scheduling the continuation meeting prior to the September 19 deadline.

Robin appointed the following BCA members to inspection committees for each parcel:
For the Moulton and Houriet properties: Eric Remick, Paul Fixx, and Amy Rosenthal.
For the Healy and Brochu properties: Tim Ricciardello, Tracy Martin, and Mary Whitaker.

Tonia Chase will coordinate inspection scheduling and notify both appellants and committee members. The meeting was recessed at 7:26 p.m.

**Board of Civil Authority – Assessment Appeals Hearing Reconvened from August 20, 2025
Monday, September 15, 2025 – Hardwick Memorial Building**

BCA Members Present: Robin Leslie (Chair), Ken Leslie, Mary Whitaker, Paul Fixx, Lenore Renaud, Amy Rosenthal (via Zoom), Tim Ricciardello, Eric Remick, Tracy Martin, Ceilidh Galloway-Kane

Appellants Present: Michael Brochu, Yana Healy

Others Present: Tonia Chase (Town Clerk), Alberta Miller (Assistant Town Clerk), Sadie Brown

Minutes prepared by: Alberta Miller, Assistant Town Clerk

Robin Leslie, Chair of the Board of Civil Authority, called the meeting to order at 5:45 p.m.

Robin reviewed the procedure for the evening and stated that the Town Clerk had informed her that Town Assessor Matt Krajewski was unable to attend but that he stands by the values presented during the initial hearing on August 20, 2025.

Parcel #1: Robert, Cassandra & Jason Moulton – VT Route 15 West, Parcel #08007-00010

The inspection committee, consisting of Eric Remick, Amy Rosenthal, and Paul Fixx, reported no notable differences from the assessor's findings. Paul noted the bridge providing right of way access to the parcel appeared to be in fine condition during their site visit. Eric emphasized that Mr. Moulton's primary concern was that the property becomes inaccessible during flooding events, making the parcel effectively landlocked in such conditions. He does not believe a buyer would pay \$93,700 for a lot with potential access issues. The committee inspected the bridge and observed that, while past flood events had affected the decking, the abutments and steel beams remain intact. Mr. Moulton was not present to provide further comment.

Parcel #2: Robert Houriet – Renaud Road, Parcel #06030-00000

The same inspection committee (Eric Remick, Amy Rosenthal, and Paul Fixx) reported on this property as well. Eric described the parcel as a nicely forested lot with access via an old logging trail off Renaud Road. Mr. Houriet had expressed concerns about poor drainage, wet soils, and the existence of two springs at the rear of the property. He also questioned the parcel's suitability for a conventional septic system. The committee observed that the wet areas are located near the back of the property, whereas the frontage appears more suitable for development. Mr. Houriet did not provide any documentation proving that the land cannot support a septic system. Paul commented that some of the technical arguments made by the appellant were beyond the scope of the inspection. Amy added that Mr. Houriet's primary concern seemed to be questioning why the assessed value of his land had increased.

Parcel #3: Yana Healy – 1751 West Hill Road, Parcel #05028-00020

The inspection committee for this property consisted of Tim Ricciardello, Mary Whitaker, and Tracy Martin. Tracy reported that they confirmed the house currently has only one bedroom. The water damage Mr. Healy previously mentioned was visible in the basement area, particularly on the wall adjacent to the hillside. This damage has impacted some of the finished basement space, including the laundry room. The backyard currently contains ongoing digging work, rendering it unusable at the time of inspection. Ceilidh asked if the property value had already been adjusted following the original grievance. Robin confirmed it had. Mr. Healy was given an opportunity to address the board. He presented an independent appraisal conducted on September 2, 2025, by ALC Appraisal Services, PLC (MacKayla) located at 3628 Lake Road, Charlotte, VT 05445.

Parcel #4: Mike and Sally Brochu – 2244 West Hill Road, Parcel #05002-00012

The inspection committee for this property also included Tim Ricciardello, Mary Whitaker, and Tracy Martin. Tracy reported that the group focused on the concerns raised during the initial hearing. During the site visit, the committee observed eight travel trailers on the property. All appeared road-ready. Any decks present were freestanding and not physically attached to the trailers. The committee did not find the 12x12 deck Mr. Brochu had questioned. The property includes a gable garage with a second-story flex space, as well as a main floor toilet room and garage space. There is also a large open pavilion. The garage is not insulated, despite being listed as such on the assessor's card. The land is mostly open and offers scenic views.

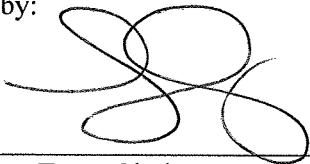
Robin gave Mr. Brochu an opportunity to make a final statement. He reiterated his belief that the \$101,000 assessed value for the first two acres of land is too high. He stated that if the trailers and decks remain part of the valuation, he is prepared to move them to reduce that aspect of the assessment. He requested further clarity from the town or the state regarding how travel trailers are taxed, and whether views are uniformly factored into the first two-acre values across all comparable properties.

At 6:33 p.m., Robin closed the public portion of the hearing. The board entered deliberative session with Town Clerk Tonia Chase and Assistant Clerk Alberta Miller.

Deliberations concluded at 7:55 p.m.

A motion to adjourn was made by Ken Leslie and seconded by Tim Ricciardello. The meeting was adjourned at 7:57 p.m.

Approved by:



Tonia Chase, Town Clerk



Robin Leslie, BCA Chair