

Minutes for BCA-appeal from Listers grievance, Mangan 8/19/2026

Those in attendance: BCA: Beth Wade, Roman K, Jenn Miner, Skip Bothfeld, Fred Ducharme, Cedric Alexander Listers: Jeanne Johnson, Jacqueline Lumbra
Clerk: Brittany Butler (non-voting)

Meeting Called to Order at 5:30 by Skip Bothfeld (Chair)

Introductions were made

Approve agenda Roman and a 2nd by Peggy. Cedric asks when we discuss changes to the agenda.

Mangan's: Following the walk through with the listers the factual data is inaccurate and inconsistent. She talks about sagging floors, seasonal odors, windows that need replacement, well rights that are shared and are all detrimental to the property. There are additional values placed on fixtures, commercial kitchen as well as an inaccurate bedroom count. The property was listed for over a year with a beginning price of 885,000 to now 599,000 with only 5 interested buyers and failed to secure a sale. They request that the board reviews

We request the board review these fields adjust the quality to 3.0, apply the appropriate physical depreciation, make the room count correct and change the land value based on constraints talked about.

Listers: Jeanne started out talking about how values are created based on the reappraisal guidelines, which is based on the prior 3 years sales. Listers do not change the neighborhood codes nor do they change land grades. Quality is not generally changed, in this instance we have seen that the quality was erroneously changed when it should have been condition. There are several items that do not impact the value, number of kitchens and number of bedrooms. These are listed on the top of the cost sheet but do not affect the value. The addition of 10,000 for "commercial kitchen" is the value added based on the components and size of the kitchen. The bedroom count was changed with no impact to value. The Zillow listing indicates 3.75 bathrooms. We took your value of 3. The fixtures were placed down to 15. The land grade and neighborhood grade are consistent with the neighboring parcels.

The basement value: there are 3 ways that listers can value a basement we can do a dirt floor (unfinished), rec room (a finished space but only one large room) or partition (a finished space with defined rooms). What was change is the utility room was valued at an

unfinished value. Jeanne then stated that the value was changed to 545,800 from 673,600. The majority of the value change was in the quality grade which was 3.75 but was moved up to the 4.5 (condition was supposed to change not quality). Roman asked if they (the Mangan's) have had a chance to review the sheets provided. No was the answer, no paperwork was provided since the dropoff of the appeal of the grievance on July 16, by either party.

Mrs. Mangan says that bedroom count is very important as state law and septic permits go with the bedroom count, the stove/oven is personal property and cannot be taxed, she believes the size/value of the kitchen should not be increased, there are shims/spacers and sags in the floors.

Discussion went on, Kaira asked how the listers knew what to change. The Town Clerk did not share any information with the listers since the grievance was received. Jeanne and Jacqueline did say that they shared multiple emails with them that said what their concerns were.

Roman said that we should not close the hearing and give people time to review all the information presented today.

Discussion ensued on the Commercial kitchen value, the listers said that maybe the wrong word was used in the description and it should be "updated kitchen". The listing showed a completely different representation of the property as what is being described here today. A bulkhead is also valued at 3500 dollars, a common practice and a fair value. The board entered deliberative session, 6:29PM motion by Fred and 2nd by Skip.

The board came out of deliberative session at 6:35

Fred made the motion to accept the listers decision/new value of 545,800- Fred, Skip, Jen and Peggy were yes. Roman, Beth and Cedric abstained.

Motion to adjourn at 6:37 by Fred with Cedric 2nd and motion carried.

Respectfully submitted,

Brittany Butler

Town Clerk

Meeting summary VIA Zoom

Quick recap

This meeting was a property tax grievance hearing for a historic farmhouse on Thistle Hill Road, where the owners challenged their property assessment of \$673,600, claiming multiple data errors and discrepancies in the valuation. The listers acknowledged finding a significant error in the quality rating field, where the property was incorrectly listed as 4.5 instead of the correct 3.5 quality grade, which resulted in an overvaluation of approximately \$127,000. The listers explained their assessment process and defended their valuations, including the commercial kitchen addition of \$10,000 and bedroom count discrepancies.

Summary

Historic Property Tax Appeal

The meeting focused on a property tax assessment appeal for a historic home on Thistle Hill Road. The appellant presented concerns about various assessment discrepancies, including quality grade, kitchen values, bedroom counts, and land multipliers. After discussion, the listers acknowledged and corrected an error in the quality grade field, which was incorrectly entered as condition, and adjusted it from 4.5 to 3.5, resulting in a significant reduction in overall property value from \$673,600 to \$545,800. The listers explained that while they did not change certain elements like neighborhood codes and land grades due to established appraisal methods, they did adjust the number of bedrooms and plumbing fixtures based on the appellant's requests.

Kitchen Property Depreciation Assessment

Jeanne discussed the condition and features of her kitchen, including granite countertops, non-custom cabinets, and a converted pantry space. She explained the depreciation rates applied to the property, noting that the 15% physical depreciation rate was reduced to 13% plus 4% due to the property's good condition and size considerations. The discussion also touched on the fair market value assessment based on square footage and quality rather than internal layout modifications.

Property Rental Profitability Challenges

Kaira explained that they didn't purchase a property because it couldn't be rented out profitably, despite its potential value. She discussed the challenges of advertising spaces as bedrooms due to legal requirements, sharing her experience with a previous property that had similar issues. The conversation focused on property taxation and the distinction

between different types of living spaces, with Brittany expressing confusion about why the property value should be lowered.

Property Valuation Discrepancies Discussion

Jeanne discussed property valuation discrepancies, particularly regarding a house with an above-average kitchen that was initially valued at \$673.60 but was corrected to \$545.80, representing a \$127,000 difference primarily due to changing the quality rating from 4.5 to 3.5. The discussion centered on whether the kitchen should be classified as "commercial" versus "above average," with Jeanne arguing that the \$10,000 valuation was insufficient given the kitchen's high-end features. The conversation also addressed how kitchens are typically included in standard single-family home valuations, with Kaira questioning why her property with two kitchens was being charged separately for features that appear to be already accounted for in the base valuation.

Room Classification and Tax Discussion

Jeanne clarified that the header in the total rooms does not represent an additional tax or value, as it is primarily a sorting element for organizing data. Kaira raised concerns about being charged for a kitchenette while properties on Bolton Road with two kitchens are not charged similarly. The discussion also touched on the categorization of a commercial kitchen, with suggestions to reclassify it as an "upgraded kitchen" based on square footage and quality rather than commercial usage. The group agreed to request further clarification on these new elements and negotiate their classification before the hearing.

Property Values Hearing Postponement

Roman suggested postponing the hearing until after detailed discussions about property values and changes, as there had been significant changes in the amount and new data from listers. He emphasized the need for careful review before making final decisions and noted that the board would determine the next steps based on current information. The discussion also addressed property grievances, with Jeanne clarifying that listers handle all properties consistently and stand by their value assessments, while acknowledging potential improvements in terminology and communication.