Date: July 16, 2026

Cabot Board of Civil Authority
c/o Cabot Town Clerk's Office
PO Box 36
3084 Main Street
Cabot, VT 05647

CC: Jennifer Miner, Cabot Select Board Chair

RE: Notice of Appeal to the Board of Civil Authority and Conflict of Interest Notice
Property Owner(s): JOSEPH MANGAN & KAIRA MANGAN
Property Address: 1407 WHITTIER HILL ROAD, CABOT, VT 05658
Property ID: 09-016000
SPAN: 117-036-10365
Current Assessed Total Property Value: $673,600

To the Cabot Board of Civil Authority:

Please accept this letter as formal notice that we are appealing the recent grievance decision issued by the Cabot Board of Listers regarding the residential property referenced above.

We maintain that the current assessment significantly exceeds the true fair market value of the property and contains severe, compounding itemization errors. In support of this appeal, we have attached a detailed line-item addendum identifying specific data discrepancies found on our 2026 Itemized Property Value Card (Record #512).

Furthermore, because Cabot Town Clerk Brittany Butler also serves on the Board of Listers that issued the disputed decision, a direct conflict of interest exists under Vermont tax appeal frameworks. We formally request that Ms. Butler completely recuse herself from all Board of Civil Authority deliberations, property inspection committee assignments, and voting regarding this matter.

Please notify us of the scheduled hearing date and provide the contact details for the appointed three-person BCA property inspection committee.

Sincerely,

Joseph Mangan

Kaira Mangan

Phone Number: (802)917-8113
Email Address: jckmangan@yahoo.com

Enclosures:
1. Factual Audit Summary
2.Schedule A: Line-Item Property Card Data Dispute Addendum
3. 2024 Itemized Property Value Card dated 7/08/2026
4. Aerial View of Home and Surrounding Areas
5. Listing Price History

FACTUAL AUDIT SUMMARY: PROPERTY TAX CARD DISPUTES

Property ID: 09-016000 (Mangan Residence) | Location: 1407 Whittier Hill Road

1. Mechanical & Layout Redundancies (Kitchens & Plumbing)

- System Error: The card header records 2 residential kitchens but manually adds a duplicate $10,000 commercial kitchen flat fee and a $5,100 kitchenette fee under Additional Features.

- Factual Reality: The property is a private single-family home. The freestanding commercial oven constitutes personal property under Vermont law and cannot be taxed as real estate.

- Plumbing Reality: The system header falsely records 6 bedrooms and an inactive half-bath to flag 7 extra fixtures and 3 unverified rough-ins. A physical audit confirms 15 total residential fixtures (only 4 beyond the system baseline allowance).

2. Erroneous Bedroom and Bathroom Overcounts (Field Errors)

- System Error: The official property card data header incorrectly records the building as containing 9 total rooms, 6 bedrooms, 3 full baths, and 1 half-bath.

- Factual Reality: The home contains 4 bedrooms, with the remaining spaces functioning as bonus rooms and offices. There are exactly 3 total physical bathrooms and 0 half-bathrooms on this property.

- Plumbing Reality: Leaving an inactive half-bath on the card flags 7 plumbing fixtures beyond the allowance, along with 3 unverified rough-ins (whereas there are none). A physical audit confirms exactly 15 total fixtures (only 4 beyond the system baseline allowance).

3. Structural Classification Mismatch (Commercial Apartment Code)

- System Error: The card misclassifies the second-floor space as an independent, commercial multi-family apartment unit, incorrectly inflating cost layout multipliers.

- Legal Reality: Under the Vermont residential building code, an independent apartment unit requires a private exterior egress.

- Layout Constraints: This space lacks any private outside exit and is accessible only by traveling up a shared interior staircase and physically passing through a central household bathroom, classifying it legally as an integrated single-family in-law suite.

4. Geographic Lot Multipliers & Market Stagnation (Land Grades & Surrounding Farms)

- Arbitrary Premium Grades: The town applies premium 1.20 and 1.10 multipliers to the land, valuing the site as a pristine luxury parcel.

- Terrain Constraints: The physical soil composition consists of heavy clay dirt that produces numerous active groundwater springs, creating unstable conditions that make the acreage highly difficult to cultivate, raise livestock on, or physically develop.

- Severe Visual Nuisances: Standing inside the home facing the street, the parcel is directly surrounded by an unmaintained, messy former cow farm and four unmaintained residential houses on the left, a horse farm on the right, and a chaotic multi-livestock farm alongside another unmaintained residential house across the street.

- Market Proof: The home has been actively listed on the open market for a combined 12-month period across 2025 and 2026. Despite a major price reduction from $885,000 down to $650,000, it attracted only five interested buyers and failed to secure a sale, proving the town's baseline cost model heavily overstates market value by ignoring local economic location penalties.

Core Requests to the Board:

- Strike the $10,000 commercial kitchen fee and the $5,100 kitchenette fee entirely as systemic redundancies.

- Correct the header fields to reflect a single-family residential Homestead tier, 4 bedrooms, 3 full baths, and 0 half-baths.

- Correct the extra plumbing fixture counts down to the true 4 fixtures beyond the baseline allowance (15 total) and remove the 3 unverified rough-ins.

- Downgrade the basement upcharge to match a basic, utility-grade partial finish, and apply an equitable structural depreciation discount to the bulkhead door, 1998 elements, and 1836 dormer.

- Reduce the land grade multipliers to the standard neighborhood baseline of 1.00, and apply an equitable economic depreciation modifier.

Thank you.

PACKET 2: SCHEDULE A — DATA DISPUTE ADDENDUM

We request that the Board of Civil Authority review and correct the following clear mathematical, programming, and classification errors currently inflating our assessment:

1. Erroneous Commercial Kitchen Fit-Out and Double-Counting (Additional Features Line #1 and #2)

The Error: The property card applies a flat $10,000 upcharge for a "commercial kitchen" and an additional $5,100 upcharge for a "kitchenette." This stacked on top of a premium Quality Grade of 4.50 (GOOD/VG), which already prices the base living space at $141.72 per square foot.

The Correction: While the residence contains a primary kitchen featuring a standalone 5-foot stove, and a second kitchen area located within the second-floor space, the town has improperly taxed personal property as real estate. Under Vermont property tax frameworks, freestanding appliances like the 5-foot stove are personal property and cannot be assessed on a residential real estate card. The permanent structural ventilation hood is already accounted for by the premium 4.50 GOOD/VG building grade baseline. Furthermore, because the card header already registers the second kitchen via the "# Ktchns: 2" system field, adding manual flat fees under Additional Features represents an impermissible triple taxation of the same residential square footage.

The Remedy: We request that the $10,000 commercial kitchen line item be struck entirely and that the manual $5,100 kitchenette flat-fee charge be struck as a system redundancy.

2. Inconsistency in Physical Depreciation vs. Effective Age

The Error: The card establishes an Effective Age of 190 years (Year Built: 1836), yet it caps Physical Depreciation at 15.00 percent. The internal notes rely on groundless speculation, stating that the 28-year-old roof, "while older, appears in good shape," justifies withholding standard age-based depreciation schedules. Furthermore, original 1836 structural elements—including the building's dormer—are isolated under the 'Additional Features' section as standalone premium upcharges.

The Correction: Visual ground observations cannot override standardized mathematical age-depreciation tables. Historic listing archives and structural property tracking confirm that the modern poured foundation, windows, and metal roof were all completely done in 1998. This makes the modern core additions already 28 years old. Capping physical depreciation at a tiny 15 percent is a mathematical and appraisal error. It completely fails to reflect nearly three decades of active material wear on the windows and roof, while totally ignoring nearly two centuries of natural depreciation on the core 1836 timber framing superstructures. The 28-year-old window units exhibit clear, observable deferred maintenance, and the 28-year-old roof has reached the end of its typical architectural utility lifecycle.

The Remedy: Increase the physical depreciation percentage to properly align with the building's true historic frame profile, 1998 material age, and documented window wear, and ensure the building's original dormer line item receives full age-based physical depreciation adjustments.

3. Overstatement of "Finished Basement" Quality and Scope

The Error: The card itemizes 1,250 square feet of "Finished Basement Partition" at a rigid unit cost of $57.00 per square foot, totaling an aggressive $71,250 in added value. This flat unit rate assumes a fully finished, climate-controlled, drywalled luxury living suite.

The Correction: Our basement finish is highly partial, consisting of painted plywood walls, a drop ceiling, and vinyl utility flooring, with no egress openings or permanent heating in 865 square feet, and an unfinished 487-square-foot utility area with a bulkhead door. This partial space functions as a rough utility workshop and storage area that does not meet the standards of a premium, fully finished living partition. The system flat unit rate severely overcharges the utilitarian reality of this lower basement area.

The Remedy: We request that the committee correct the unit cost rate to reflect the basic, utilitarian nature of the partial basement finishes and downgrade the value accordingly.

4. Unjustified Land Grade Multipliers on Whittier Hill Road

The Error: The town has applied an arbitrary Grade Multiplier of 1.20 to the 2.00-acre primary building lot (Si Bldg Lot), driving the baseline land site value to $60,000. Furthermore, the town has applied an additional premium Grade Multiplier of 1.10 to the remaining 7.80 acres of excess land listed under the "AC Other" row, pricing it at $32,200.

The Correction: A standard base grade of 1.00 represents average, functional rural land for the Whittier Hill Road neighborhood. In reality, when standing inside the home looking out toward the street and barns, the lot is standard rural acreage directly bordered on the left by an unkept, messy former cow farm and four unmaintained residential houses, on the right by a farm housing horses, and directly across the street by a chaotic multi-livestock farm and another unmaintained residential house. This close proximity introduces continuous aesthetic penalties from unmaintained agricultural structures, seasonal livestock odors, and an elevated insect presence. Furthermore, the physical composition of the terrain consists of clay soil that continuously produces active seasonal groundwater springs. This specific soil configuration creates saturated, unstable ground conditions that make the acreage highly difficult to cultivate, raise livestock on, or physically develop for structural use.

The Remedy: There is no geographic, material, or market justification for an aggressive 10 percent and 20 percent premium upcharge on this terrain. We request that both the primary lot grade and the "AC Other" excess land grade multipliers be reduced to the standard baseline of 1.00 to accurately reflect the physical terrain constraints and surrounding unkept agricultural impacts.

5. Erroneous Room, Bedroom, and Bathroom Classification and Excessive Plumbing Fixture Counts

The Error: The property card data header incorrectly records the building as containing 9.00 total rooms, 6.00 bedrooms, 3.00 full baths, and 1.00 half-bath. This inflated system layout automatically calculates an extra plumbing fixture upcharge of $22,444 under Additional Features.

The Correction: The home contains 4 legal bedrooms, exactly 3 physical full bathrooms, and zero half-bathrooms. Leaving a historical half-bath on the card causes the system to automatically flag 7 plumbing fixtures beyond the allowance, along with 3 unverified rough-ins. We listed the home for sale on the open market as a 4-bedroom property with 2 offices as used. A physical audit confirms there are exactly 15 total residential fixtures on the property, which represents only 4 plumbing fixtures beyond the baseline allowance of 11—contradicting the 7 extra fixtures flagged by the system.

The Remedy: Correct the system header fields to 4 bedrooms, 3 full baths, and 0 half-baths, and reduce the plumbing fixture counts to reflect exactly 4.00 extra fixtures (15 total fixtures) to align with true residential realities and actual market listing constraints.

6. Unverified Rough-Ins Upcharge (Rough-Ins beyond allowance of 1)

The Error: The card applies an aggressive manual flat upcharge of $2,889 for 3.00 unverified plumbing rough-ins beyond the system baseline allowance of 1.00.

The Correction: Given the completed, single-family structural nature of the primary baths, kitchen, second-floor in-law space, and partial basement workshop, the existence of three separate, unhooked rough-in pipe boundaries is complete data fiction. A physical audit confirms there are zero unverified extra rough-in lines on this property. The town's system has generated a $2,889 penalty for plumbing lines that simply do not exist in this house, along with 3 unverified rough-ins (whereas there are none).

The Remedy: We request that the 3.00 unverified rough-in line items be struck entirely from the property card, reducing the $2,889 assessment penalty to zero.

7. Omission of Local Economic Depreciation Factors

The Error: The system records a 0.00 percent adjustment for economic depreciation, evaluating the structural asset as if it suffers from no neighborhood or location-specific market penalties.

The Correction: When standing inside the home facing the street, the property is surrounded by severe local environmental and aesthetic penalties. To your immediate left sits an unmaintained, messy former cow farm and four unmaintained residential houses. To your immediate right sits a farm housing horses. Directly across the street sits a chaotic multi-livestock farm and another unmaintained residential house.
Real-World Market Proof: The direct market impact of these ongoing environmental and aesthetic penalties is documented by actual performance. The home was actively listed on the open market from July 3rd through the end of 2025, and again since January 28th. Despite a price reduction from $885,000 down to $650,000 over the last 12-month period, it attracted only five interested buyers

and failed to secure a sale, demonstrating that the baseline cost model overstates the fair market value.

The Remedy: We request that an equitable economic depreciation modifier of at least 5 percent to 10 percent be applied to the valuation model to reflect the severe location penalties caused by these surrounding properties.

8. Erroneous "Apartment" Building Classification

The Error: The property valuation model files list the structure under a multi-family or non-homestead classification by designating the second-floor space as an independent commercial "apartment" unit. This classification artificially inflates the base cost layout multipliers.

The Correction: To legally qualify as an independent apartment unit under Vermont residential building codes and appraisal standards, a living space must feature an independent, private exterior egress. The second-floor space lacks any private outside access. Instead, it is accessible only by traveling up a shared internal residential stairwell and physically passing through a central household bathroom. This layout constitutes an integrated accessory living space or standard in-law suite, completely integrated within a single-family residential footprint.

The Remedy: We request that the "apartment" classification code be struck from the property record card entirely and re-coded as standard, single-family residential living space. Because it lacks an independent outside exit and can only be reached via an internal staircase and directly through a shared household bathroom, it is a standard integrated single-family in-law suite, not a commercial multi-family unit.

9. Erroneous Basement Outside Entrance Flat Valuation

The Error: The property card applies an inflated flat baseline cost of $3,575 for a "Basement Outside Entrance" under the Additional Features section, treating the component at a premium replacement cost without equitable adjustments.

The Correction: While the entrance features a replaced bulkhead door, an updated entry door, and stairs leading down to the concrete base that were replaced four years ago, it remains strictly a standard residential utility cellar entrance. The town's $3,575 figure represents an aggressive, premium baseline that mischaracterizes a basic single-family utility layout.

The Remedy: We request that the Board instruct the listers to apply an equitable age and structural depreciation discount to the Basement Outside Entrance line item to accurately align its contributory real estate value with a basic, single-family residential utility bulkhead.

10. Summary Tally of Requested Grand List Adjustments

To align the official property record card with the factual realities, we formally request that the Board execute the following data modifications to the Grand List entry:

- Strike the manual $10,000 "commercial kitchen" Additional Features upcharge entirely as an impermissible tax on personal property appliances.
- Strike the manual $5,100 "kitchenette" Additional Features upcharge as a systemic calculation redundancy.
- Remove the unverified $2,889 plumbing rough-in entry completely from the card.
- Recalculate the plumbing fixture upcharge count down from 7 extra fixtures to reflect exactly 4 actual fixtures above the baseline residential allowance.
- Downgrade the $71,250 "Finished Basement Partition" line item by re-coding the unit cost from the $57.00 per square foot luxury rate down to a basic, utility-grade partial finish rate.
- Apply a proper age and structural depreciation discount to the $3,575 bulkhead outside entrance door and the original 1836 roofline dormer.
- Strike the premium 1.20 land grade multiplier from the 2.00-acre primary lot and the 1.10 land grade multiplier from the 7.80 acres of excess land, resetting both lines to the neighborhood standard base grade of 1.00.
- Apply a location-specific Economic Depreciation modifier of at least 5 percent to 10 percent to the cost model to account for the heavy aesthetic and unkept visual penalties caused by the three unmaintained livestock operations directly bordering the property line.
- Re-code the structural code from the multi-family/commercial apartment classification to 100 percent standard single-family residential Homestead living space, correcting the system header fields to reflect 9 total rooms, 4 bedrooms, 3 full baths, and 0 half-baths.

Respectfully submitted,

Date: July 16, 2026

Property Owner Signatures:

Owner Signature (Mangan Residence)

Kara Mangan

Owner Signature (Mangan Residence)

2024 Itemized Property Value

From Table: MAIN Section 1 — **Town of Cabot** — **Record # 512**

Property ID: 09-016000 **Span #:** 117-036-10365 **Last Inspected:** 02/02/0020 **Cost Update:** 07/01/2026

Owner(s):	MANGAN JOSEPH MANGAN KAIRA	**Sale Price:**	0	**Book:**	95	**Validity:**	No Data
Address:	1086 THISTLE HILL ROAD	**Sale Date:**	12/20/2024	**Page:**	90		
City/St/Zip:	MARSHFIELD VT 05658	**Bldg Type:**	Single	**Quality:**	4.50 GOOD/VG		
Location:	1407 WHITTIER HILL ROAD	**Style:**	1.5 Fin	**Frame:**	Studded		
Description:	AC & DWL	**Area:**	3066	**Yr Built:**	1836	**Eff Age:**	190
Tax Map #:	09-016.000	**# Rms:**	9	**# Bedrm:**	6	**# Ktchns:**	2
		# 1/2 Bath:	1	**# Baths:**	3		

Item	Description	Percent	Quantity	Unit Cost	Total
BASE COST					
Exterior Wall #1:	WdSidng / Ht=8	100.00		126.31	
ADJUSTMENTS					
Roof #1:	Mtl-Pre	100.00		2.72	
Subfloor	Wood				
Floor cover #1:	Allowance	100.00		9.50	
Heat/cooling #1:	HW BB/ST	50.00		1.43	
Heat/cooling #2:	HW Rad	50.00		1.78	
Energy Adjustment	Average				
ADJUSTED BASE COST			3,066.00	141.72	434,510
ADDITIONAL FEATURES					
Fixtures (beyond allowance of 11)			7.00	3,206.25	22,444
Roughins (beyond allowance of 1)			3.00	963.00	2,889
Dormers	Gable roof		8.00	364.50	2,916
Features #1:	commercial kitchen		1.00	10,000.00	10,000
Features #2:	kitchenette		1.00	5,100.00	5,100
Porch #1:	OpenStp/NoWall/Roof/Ce		250.00	51.90	12,976
Porch #2:	WoodDck/NoWall/Roof/N		624.00	43.62	27,221
Basement	Conc 8"		1,488.75	34.73	51,704
Finished Basement	Partition		1,250.00	57.00	71,250
Basement Outside Entrance				3,575.00	3,575
Garage/Shed #1:	A/1.5S/WdSidng/No		546.00	66.18	36,133
Subtotal					680,717
Local multiplier		1.00			
Current multiplier		1.00			
REPLACEMENT COST NEW					680,717
Condition	Avg/Good	Percent			
Physical depreciation		15.00			-102,108
Functional depreciation		4.00			-27,229
Economic depreciation					
REPLACEMENT COST NEW LESS DEPRECIATION					551,400

LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
SI Bldg Lot	2.00	1.00	1.20		60,000
AC Other	7.80	1.00	1.10		32,200
Total	9.80				92,200

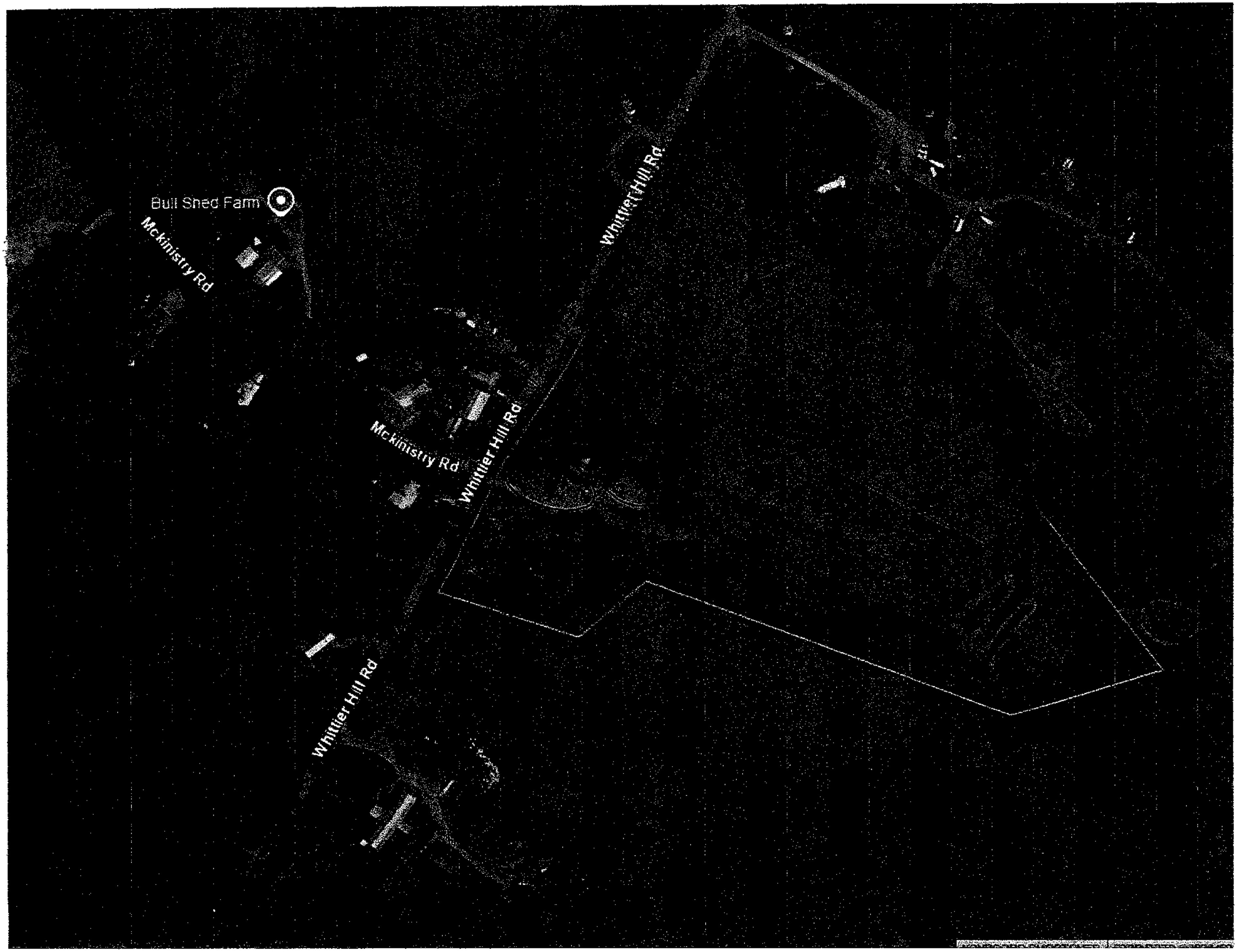
SITE IMPROVEMENTS	Hsite/Hstd	Quantity	Quality	
Water	y / y	Typical	Average	10,000
Sewer	y / y	Typical	Average	15,000
Ponds	y / y	Typical	Average	5,000
Total				30,000

TOTAL PROPERTY VALUE 673,600

NOTES

HOUSESITE VALUE : . 641,400

HOMESTEAD VALUE : . 673,600


Bull Shed Farm
Mckinistry Rd
Whittier Hill Rd
Mckinistry Rd
Whittier Hill Rd
Whittier Hill Rd

1407 Whittier Hill Price History

Date	Event	Price
7/15/2026	**Price change**	$650,000-7.1%$137/sqft
Source: PrimeMLS #5075032 Report a problem		
6/16/2026	**Price change**	$700,000-2.1%$148/sqft
Source: PrimeMLS #5075032 Report a problem		
6/9/2026	**Price change**	$715,000-1.4%$151/sqft
Source: PrimeMLS #5075032 Report a problem		
4/30/2026	**Price change**	$725,000-4.6%$153/sqft
Source: PrimeMLS #5075032 Report a problem		
3/4/2026	**Price change**	$760,000-1.9%$161/sqft
Source: PrimeMLS #5075032 Report a problem		
1/27/2026	**Listed for sale**	$775,000$164/sqft
Source: PrimeMLS #5075032 Report a problem		
12/24/2025	**Listing removed**	$775,000$164/sqft
Source: PrimeMLS #5049796 Report a problem		
12/7/2025	**Price change**	$775,000-2.5%$164/sqft
Source: PrimeMLS #5049796 Report a problem		
11/28/2025	**Price change**	$795,000-3.6%$168/sqft
Source: PrimeMLS #5049796 Report a problem		

10/18/2025	**Price change**	$825,000-2.8%$174/sqft

Source: PrimeMLS PrimeMLS #5049796 Reporta problem

9/10/2025	**Price change**	$849,000-4.1%$179/sqft

Source: PrimeMLS PrimeMLS #5049796 Reporta problem

7/3/2025	**Listed for sale**	$885,000+240.4%$187/sqft

Source: PrimeMLS PrimeMLS #5049796 Report