

Minutes of the Board of Civil Authority
Town of Marlboro, Vermont ; 510 South Road
September 8, 2026 4pm Marlboro Town Office

Board members present were:

Select Board members Molly Welch, & Kate Kirkwood ; Justices of the Peace T. Hunter Wilson, Marcia Hamilton, David Holzapfel, and Andy Reichsman; and Town Clerk Forrest Holzapfel.

Also present were Listers Eric Matt and Evan Wyse (Chair) and as well as appellant **Christopher Landin**.

Chairman T. Hunter Wilson called the meeting to order at 6:17 pm and the BCA Chair reviewed the procedure and format of the hearing.

BCA members, Listers, and appellant all took the oath and signed their names. No conflict of interest was noted across all parties.

T. Wilson laid the ground rules of the meeting and that a BCA tax appeal hearing is a quasi-judicial proceeding: the Board hears evidence from both the Listers and the appellant, each side may question the other's evidence, and the Board then deliberates and issues a written decision after an inspection of the subject property.

Christopher Landin

Disclosure of his credentials as an appraiser and educator for IAAO and State of Vermont work. He is a subject matter expert and has testified in front of the Vermont Legislature and on an international stage. 32 VSA 4404(d) dictates he has to be critical. He does not want to discuss this but it feels necessary to him.

He has a report to submit to the BCA. He questioned how a Lister can also be on the BCA as a Town Clerk, Forrest Holzapfel responded that he has checked with VLCT for procedure and is following the law strictly.

Appellant says there are errors on the Listers valuation under a number of factors included in his report CL-1:

Lister Evan Wyse presented the property under consideration: a house and 69.5 acres of land located at 3328 North Pond Road. He submitted the following documents as evidence:

- L-1 : Letter from Landin making grievance appeal
- L-2 : Listers denial letter to Landin grievance
- L-3 : Listers card for Landin property
- L-4 : Tax Map, Town of Marlboro CTI map
- L-5 : Comparable sales properties information
- L-6 : Land Grading Influence Factors
- L-7 : Comparable sale Lister card, Beech
- L-8 : Comparable sale Lister card, Paratus LLC
- L-9 : Valuation Summary

Evan Wyse explained each of the above exhibits which were shared with the BCA. He detailed the process of how the valuation was arrived at and explained many of the details. A pause for the BCA to review the materials. After a few minutes of reviewing materials, the appellant spoke.

Appellant Landin submitted CL-1 : Appeal Letter to BCA

Appellant responds saying his packet is not an appraisal but a comparative market analysis rather than a formal appraisal, since professional appraisal standards do not permit him to appraise his own property.

He offered to the Listers an analysis of their data, and stated his concerns about the land sales and valuations. The land values for the reappraisal he feels are not done correctly. He spoke about market statistics applied to the reappraisal data done by the Listers and specifically detailed:

- Story-height coding: the property card lists the dwelling as one-and-a-half stories which he questions as the loft space in question, served by a ship's ladder rather than a stairway, does not meet the ceiling-height and means-of-egress requirements (citing the International Residential Code and the ANSI Z765-2021 measurement standard, which requires at least 5 feet of clearance at the knee wall and at least 7 feet over at least half of a room's area to count toward gross living area).
- Square footage: applying the ANSI standard, Mr. Landin calculated a gross living area of 1,492 square feet, versus 2,372 square feet on the current Lister card, attributing the difference principally to the story-height coding issue and to open (two-story) airspace that should not be counted as floor area.
- Depreciation: the current card applies 17% depreciation (up from 14% in the prior reappraisal); Mr. Landin argued for an effective age of approximately 25 years (versus an actual age of 31 years) based on capital improvements made (a mini-split system, a tankless water heater, and a generator), corresponding to roughly 30% depreciation under IAAO reference tables.
- Land influence factor: Mr. Landin did not dispute the -20% "spaghetti lot" influence factor applied to the parcel by the Listers but discussed the underlying methodology as context for the land valuation.
- Mr. Landin presented an independent cost approach (using the same Marshall & Swift cost tables and local multipliers as the listers, but with his corrected square footage, story-height coding, and depreciation) yielding a value of approximately \$426,146, and an independent sales comparison approach (based on four recent comparable sales, three within the region and one in Halifax, all with finished, livable basement space) indicating a value in the range of approximately \$390,000–\$430,000.

Chris further discussed recent sales prices and his analysis of comparable sales. His analysis on page 26 of his report and further explanations in great detail continues. Discussion of 1.5 stories finished and square footage of living area, building codes, cathedral ceiling details, internal garage and depreciation.

The Listers responded.

- The Listers confirmed that the original 2026 assessment totaled \$529,600. Following the Lister's grievance process, they had already revised the building value downward from approximately \$398,800 to \$388,100 (L-2 : Lister's denial letter to Landin grievance). They had yet to review Mr. Landin's BCA exhibit (submitted the day of the hearing) or to analyze the remaining approximately \$100,000 gap between the parties' figures.

Eric Matt detailed how close the Lister's numbers are to his numbers in the house valuation Marshall & Swift cost tables used by the Listers.

Kate Kirkwood asks why he is detailing all this information if the Listers have already responded to his requests.

T. Wilson states the difficulty for the BCA to decide these minute discrepancies in value.

Eric Matt discusses the methodology of doing a mass reappraisal and that the board are consistent in their application of the methodology adopted and used (cost tables, depreciation, quality grades).

Evan Wyse spoke about the Lister card for the subject property and discussed an email exchange with the appellant.

T. Wilson detailed the BCA procedure as well as the building codes and the various standards referenced by Chris and stated that a summary of his appeal would greatly help the BCA.

Chair T. Hunter Wilson stated that the appellant will be contacted to set up an inspection of the property within 30 days, while the decision will follow no later than 15 days after the inspection report is received.

The Appellant left the meeting at 7:30 P.M.

The Board decided the inspection committee shall consist of: Andy Reichsman, Marcia Hamilton, & David Holzapfel.

Board member Marcia Hamilton suggested that future BCA hearings begin with brief introductions of those present, and discussed setting a time limit (approximately 30 minutes) per appellant to help manage future hearing lengths.

Moved by Andy Reichsman and seconded by Molly Welch to recess the hearing to a future date, at which time the Board will make decisions on the above.

Respectfully submitted,

Forrest Holzapfel
Town Clerk

Note: These minutes are generated with the assistance of a ZOOM-generated transcript and Claude.ai. Because host-account labeling in the source transcript did not reliably distinguish individual speakers, remarks are summarized by topic and party rather than attributed to specific individuals except where the transcript clearly identified the speaker. Minutes are reviewed for accuracy and completeness prior to adoption.