



Board of Tax Appeals

Wednesday, August 7, 2024, 1:00 PM, Bushor Conference Room 1st Floor, City Hall **IN PERSON ONLY**

1. Agenda

Subject	1.1. Motion to adopt agenda
Meeting	August 7, 2024 - Board of Tax Appeals Organizational Meeting - Wednesday, August 7, 2024, 1:00 PM, Bushor Conference Room 1st Floor, City Hall **IN PERSON ONLY**
Category	1. Agenda
Department	Council and Board
Type	Action Procedural
Recommended Action	Motion to adopt agenda

2. Elections

Subject	2.1. Chair, Vice Chair and Clerk
Meeting	August 7, 2024 - Board of Tax Appeals Organizational Meeting - Wednesday, August 7, 2024, 1:00 PM, Bushor Conference Room 1st Floor, City Hall **IN PERSON ONLY**
Category	2. Elections
Department	Council and Board
Type	Action
Recommended Action	approve the Chair, Vice Chair and Clerk for the Board of Tax Appeals

3. Rules

Subject **3.1. Hearing Procedures**
Meeting August 7, 2024 - Board of Tax Appeals Organizational Meeting - Wednesday, August 7, 2024, 1:00 PM, Bushor Conference Room 1st Floor, City Hall ****IN PERSON ONLY****
Category 3. Rules
Department Council and Board
Type Information

4. Approval of Forms

Subject **4.1. Educational Brochure, Notice of Hearing, Authority of Representation, Waiver of Site Visit and Official Notice of Decision**
Meeting August 7, 2024 - Board of Tax Appeals Organizational Meeting - Wednesday, August 7, 2024, 1:00 PM, Bushor Conference Room 1st Floor, City Hall ****IN PERSON ONLY****
Category 4. Approval of Forms
Department Council and Board
Type Action
Recommended Action approve forms

5. Approval of Subpoenas

Subject **5.1. Approval of Subpoenas**
Meeting August 7, 2024 - Board of Tax Appeals Organizational Meeting - Wednesday, August 7, 2024, 1:00 PM, Bushor Conference Room 1st Floor, City Hall ****IN PERSON ONLY****
Category 5. Approval of Subpoenas
Department Council and Board
Type Action
Recommended Action approve subpoenas

6. Establishment of Panel and Schedule

Subject **6.1. Establishment of Panel and Schedule**
Meeting August 7, 2024 - Board of Tax Appeals Organizational Meeting - Wednesday, August 7, 2024, 1:00 PM, Bushor Conference Room 1st Floor, City Hall ****IN PERSON ONLY****
Category 6. Establishment of Panel and Schedule
Department Council and Board
Type Action
Recommended Action establish panel and schedule

7. Conflicts

Subject 7.1. Main Street Family Housing Limited Partnership, 278 Main Street, Unit 2; 100 BANK LLC, 100 Bank Street; Prelco, Inc., 11-17 Church Street; Bigger Boat, LLC, 37-43 Church Street; William Fellows, 362-364 South Union Street

Meeting August 7, 2024 - Board of Tax Appeals Organizational Meeting - Wednesday, August 7, 2024, 1:00 PM, Bushor Conference Room 1st Floor, City Hall ****IN PERSON ONLY****

Category 7. Conflicts

Department Council and Board

Type Information

8. Other Business

Subject 8.1. Verbal Comments

Meeting August 7, 2024 - Board of Tax Appeals Organizational Meeting - Wednesday, August 7, 2024, 1:00 PM, Bushor Conference Room 1st Floor, City Hall ****IN PERSON ONLY****

Category 8. Other Business

Department Council and Board

Type Information

9. Adjournment

Subject 9.1. Motion to adjourn

Meeting August 7, 2024 - Board of Tax Appeals Organizational Meeting - Wednesday, August 7, 2024, 1:00 PM, Bushor Conference Room 1st Floor, City Hall ****IN PERSON ONLY****

Category 9. Adjournment

Department Council and Board

Type Action
Procedural

Recommended Action Motion to adjourn

WHAT IS THE BURLINGTON BOARD OF TAX APPEALS?

The Burlington Board of Tax Appeals (BOTA) is a seven member quasi-judicial board that hears appeals of Assessors' grievance hearing decisions. Members are volunteers trying to ensure that all taxable property is assessed at its equalized fair market value. Members of the BOTA are 7 Burlington residents appointed by the City Council with Mayor presiding. The appeals are heard *de novo*, or "anew," by a hearing panel consisting of at least three members. In making its decision the BOTA may increase, decrease or leave your assessment unchanged.

HOW DO I WITHDRAW MY APPEAL?

You may withdraw your appeal at any time. Send, or otherwise deliver, a **written** withdrawal request to the City Clerk's Office. The current assessed value will be your most recent property assessment if you withdraw the appeal.

WHAT SHOULD I DO TO PREPARE FOR MY APPEAL HEARING?

You may visit the Assessor's Office to get information on your property and other properties for comparison. **You will be expected to provide an opinion of the fair market value of your property, which may be your opinion or the opinion of a person assisting or retained by you, and to present evidence supporting your opinion.** For assistance with understanding

"fair market value" please review A Handbook on Property Tax Appeals available at

https://outside.vermont.gov/dept/sos/Municipal%20Division/tax_appeal_handbook_2007.pdf

The Assessor's Office has information on recent property sales within Burlington. *You must file five copies of written materials you wish to use at the hearing in the City Clerk's Office at least 14 days before the hearing. Material given to the Assessor is not forwarded and must be given by you directly to the BOTA. The BOTA may subpoena information it finds material to the appeal. You must provide subpoenaed information to the City Clerk by the date set by the subpoena or your appeal will be deemed withdrawn and no further appeal will be available.* You can get copies of material being submitted by the Assessor in support of his valuation of your property from the City Clerk's Office after 3 p.m. seven days before the hearing. If you provide the City Clerk with an email address, the material will be sent to you electronically.

WHAT SHOULD I DO IF THE BOTA SCHEDULES MY HEARING WHEN I AM NOT ABLE TO APPEAR?

The BOTA will reschedule one time only for good cause shown, if notice, with a detailed description of good cause, is provided to the City Clerk's Office the day before the scheduled hearing unless there is a bona fide emergency, then no later than 10:00 am on the day of the hearing.

HOW ARE HEARINGS CONDUCTED?

A panel of at least three members of the BOTA will conduct the *de novo* hearing. The hearing is quasi-judicial, but informal. The panel chair will explain the process, introduce the members, swear in all who will testify and conduct the hearing. You will have up to 10 minutes to present your case. *You have the burden of proof to demonstrate that your opinion of the property's fair market value is correct.* After your presentation, the Assessor will have up to 10 minutes to present evidence supporting his opinion of the property's assessed value. The panel, appellant and the Assessor may ask questions. Any documentation used at the prior Assessor's grievance hearings may be used at this hearing if properly submitted. All hearings are recorded.

DO I NEED TO HAVE AN ATTORNEY OR APPRAISER AT THE HEARING?

No. You may use an attorney or a real estate professional to support your case, but if you decide to authorize someone to represent you, you must inform the City Clerk's Office **in writing** when you submit your written materials at least 14 days before the hearing.

WILL A SITE VISIT BE NECESSARY?

Site visits are required by law, unless waived by all the parties, including the BOTA panel. Inspections will be scheduled after the close of the evidentiary portion of your hearing.

WHEN WILL I BE NOTIFIED OF THE RESULTS OF MY BOTA HEARING?

The BOTA has until December 31st to issue its decisions. The panel will render its opinion of assessed value after the hearing and site visit, if any. The BOTA will send its decision by certified mail to the property owner.

CAN THE BOTA'S DECISION BE APPEALED?

Yes, if either the appellant or the Assessor is aggrieved by a BOTA decision. There are *two alternatives*:

1. An appeal may be made to the Director of Property Valuation and Review within 30 days of the BOTA decision being mailed.

-or-

2. An appeal may be made to the Vermont Superior Court within 30 days of mailing.

For an appeal to either Property Valuation and Review or the Vermont Superior Court, you must:

- a. File a notice of appeal with the City Clerk within 30 days from the date the decision was mailed to you.
- b. Pay the \$295 filing fee for filing with the Superior Court, or \$70 if the appeal is to the Director of Property Valuation and Review.

FOR MORE INFORMATION REGARDING THE TAX APPEAL PROCESS

Contact Lori Olberg at 865-7136 in the City Clerk's Office. You may also review prior written decisions issued by the BOTA which are located in the vault at the City Clerk's office in City Hall.

FOR INFORMATION ON THE ASSESSOR'S VALUATION

Contact the Assessor's Office at 865-7114.

IF YOU DON'T DISPUTE YOUR ASSESSMENT BUT CAN'T AFFORD TO PAY YOUR TAXES

That is a different process than this one. If this is the case, contact the City Clerk's Office and ask about the Property Tax Abatement process.

Burlington Board of Tax Appeals



2024

Guidelines for Appealing Your Property Tax Assessment

**CITY OF BURLINGTON, VERMONT
NOTICE OF BOARD OF TAX APPEALS HEARING**

Notice is hereby given that the Board of Tax Appeals of the City of Burlington will meet on «Hearing_Date», at «Hearing_Time» at Burlington City Hall, 149 Church St, Burlington Vermont, to hear the grievance of:

«Owner_Name_»

for the property located at:

«Property_Address», Parcel ID: «Parcel_ID»

who is aggrieved by the action of the Board of Assessors and filed a written grievance with the City Clerk/Treasurer.

* A brief statement of the grounds for appeal is required by law and is essential to efficiently deal with appeals received each year. **You must submit 5 copies of the statement and any documents or written evidence to be submitted to the Board at least fourteen (14) days before the hearing, or such documents may not be considered at the hearing.** If you submitted documents online with your appeal request, you do not need to resubmit them, but you will need to submit a statement of the grounds for your appeal. The Board may subpoena documents it deems material to the appeal; the failure to provide requested records in response to a subpoena shall result in the dismissal or deemed withdrawal of this appeal and no further appeal shall be available.

* A Hearing Panel of at least three board members will hear the appeal. Property owners will have up to 10 minutes to address the panel, explaining the reasons for the appeal and an opinion of the fair market value of the property. The City Assessor will also have up to 10 minutes. Please refer to the enclosed brochure for more details on the hearing.

* At the close of the hearing, the parties will decide whether or not a site visit will be held. A site visit is mandatory unless waived by the property owner(s), the Assessor, and the Panel. If the property owner(s) refuses to allow an inspection of the property, the appeal shall be dismissed and no further appeal shall be available.

* The Board of Tax Appeals will issue a written decision no later than December 31, 2024. You will receive a corrected tax bill once the Board makes a decision if there is any change. You should continue to make payments as billed until then.

* Please arrive early. Your hearing will be held in the _____ Room at City Hall. If you are unable to locate the hearing room, please consult the City Clerk's office.

Burlington Board of Tax Appeals
By:

Lori Olberg, Clerk
Burlington Board of Tax Appeals
802 865-7136
Date of mailing:

City of Burlington
Board of Tax Appeals

AUTHORITY FOR REPRESENTATION

I, _____, do hereby authorize
_____ to represent me in my appeal of the
assessed value of my property located at

_____ identified in the Grand List as parcel identification number: _____

Please fill out the following contact information:

Representative

Property Owner

Mailing Address

Mailing Address

City, State, Zip Code

City, State, Zip Code

Phone Number

Fax Number

Phone Number

Fax Number

Representative's Signature

Property Owner's Signature

Date

Date

If the representative is a hired professional, please complete the questions below.

Profession: _____

Job Title: _____

Index: «Index»
Panel: «Panel»

City of Burlington
Board of Tax Appeals

WAIVER OF SITE VISIT

Name(s) of Appellant(s): «First» «Last» Date Appeal Filed: «AppealDate»

«Second»

Name(s) of Property Owner(s): «Owner_Name_»

Address of Property: «Property_Address»

Parcel ID: «Parcel_ID»

The parties to this appeal hereby voluntarily and knowingly waive the inspection of the subject property, having presented and heard sufficient evidence at the appeal hearing.

Signed: _____
(Appellant)

(Appellant)

Joseph Turner City Assessor

BOTA Panel Chair

OFFICIAL NOTICE
DECISION OF BURLINGTON BOARD OF TAX APPEALS

APPELLANT NOTIFIED BY CERTIFIED MAIL ON: _____

To: «Second»
«First» «Last»
«Mailing_Address»
«City», «ST» «ZIP»

Your appeal to the Board of Tax Appeals concerning the assessment of property identified on the Grand List as being owned by «Owner_Name_», located at «Property_Address», identified as Parcel ID «Parcel_ID», has been given careful consideration. The Board of Tax Appeals has rendered the following decision:

2024 Grand List Assessed Value set to: \$

Homestead Allocation: \$

Date Appeal Filed: «AppealDate»

BTA Hearing Notice Date: «Notice_Sent»

Date, Place of Hearing: «Hearing_Date» at Burlington City Hall

Date of Site Visit: Waived

BTA Panel: , Chair
, Member
, Member

Board's Decision with Reasons: See written decision attached

CERTIFICATE: I hereby certify that this is a true record of the action taken on this appeal by the Board of Tax Appeals of the City of Burlington.

Chair, Board of Tax Appeals

Filed in the City Clerk's Office on _____, 2024, at _____ a.m./p.m.
to be recorded in the Grand List Book of 2021.

Attest:

Chief Administrative Officer Katherine Schad

«Index» «Panel»

Pursuant to 32 V.S.A. §4461, a person aggrieved by a decision of the Burlington Board of Tax Appeals may appeal either to the Director of the Division of Property Valuation and Review, 109 State Street, Montpelier, VT 05609-1401, or to the Vermont Superior Court, Chittenden Unit, Civil Division, 175 Main Street, Burlington, VT 05401. An appeal to the Superior Court or to the Director shall be taken by filing with the Burlington City Clerk, within thirty (30) days of the date of the mailing of this decision, a notice of appeal in the manner provided in Rules 3 and 4 of the Vermont Rules of Appellate Procedure. Upon the filing of the notice of appeal, the City Clerk shall provide to the appellant a list of all interested parties, with instructions to serve notice upon them as provided in Rule 3(b) of the Rules of Appellate Procedure. The notice shall then be served by the appellant upon the Clerk of the Superior Court or the Director of the Division of Property Valuation and Review and upon each of the interested parties in accordance with that rule.

The appeal to the Superior Court shall be accompanied by a \$295.00 fee for each individual property being appealed that is separately listed in the Grand List; the fee is \$70.00 per property on appeal to the Director. Appeals to the Director must also be filed with thirty (30) days of the mailing of this notice.

**Burlington Board of Tax Appeals
149 Church Street
Burlington, VT 05401
(802)865-7136**

State of Vermont
Chittenden Country, SS

In re: Appeal of Prelco Inc.
(Name of Property Owner)
Hans G. Huessy, Esq.
(Representative)
044-4-010-000, 11-17 Church Street
(Parcel ID & Address)

SUBPOENA

Greetings: Hans Huessy representative for Prelco Inc., owner of 11-17 Church Street,
Burlington, VT
Parcel ID: 044-4-010-000

(Taxpayer Name, Address, and Parcel ID Number)

Pursuant to Section 92(b) of the City's Charter, you are hereby commanded to provide the Burlington Board of Tax Appeals the following records which are material to a determination of a property owner's appeal:

The current rent roll and IRS Schedule E or Form 8825 for the years 2021-2022, along with any professionally conducted property appraisals in last three years. Please provide comparable properties listed in appeal and fill out the attached income and expense form from the Burlington City Assessor's Office.

(Description of Records Being Requested)

Such records are to be delivered to the Clerk of the City of Burlington, City Hall, 149 Church Street, Burlington, VT 05401 by August 23th, 2024, and will be regarded as confidential and used only for the purpose of deciding the appeal. Failure to provide the requested records by the specified date will result in the Board deeming that the appeal is withdrawn or dismissed and no further appeal shall be available to taxpayer. Any request for an extension must be in writing; the BTA may grant an extension if good cause is shown.

Dated in Burlington, Vermont this 7th Day of August, 2024.

Burlington Board of Tax Appeals
By Its Attorney

/s/: Erik Ramakrishnan

Erik Ramakrishnan Esq.
Assistant City Attorney

Parcel ID # _____

Annual Operating Expenses (tax not included)

1. Building Insurance \$ _____

2. Trash Removal \$ _____

3. Grounds (lawn & snow) \$ _____

4. Utilities

a. Sewer & Water \$ _____

b. Electric, Oil & Gas \$ _____

5. Management \$ _____

(Includes advertising, accounting,
Legal & commissions if applicable)

6. City Inspection Fees \$ _____

7. Repairs & Maintenance \$ _____

(Repair expenses necessary to
keep the property operating)

8. Replacement & Reserves \$ _____

(replacement of short-lived items
such as roof covers, heating systems,
refrigerators, floor coverings, etc.)

OR

Replacement & Reserves Account \$ _____

(amount annually set aside)

9. Other Expense: \$ _____

(description)

Assessor Office Use Only

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

TOTAL \$ _____

Total Operating Expenses \$ _____

Comments: _____

Signature

Date

**Burlington Board of Tax Appeals
149 Church Street
Burlington, VT 05401
(802)865-7136**

State of Vermont
Chittenden Country, SS

In re: Appeal of Bigger Boat LLC.
(Name of Property Owner)
Hans G. Huessy, Esq.
(Representative)
044-4-005-000, 37-43 Church Street
(Parcel ID & Address)

SUBPOENA

Greetings: Hans Huessy representative for Prelco Inc., owner of 37-43 Church Street,
Burlington, VT
Parcel ID: 044-4-005-000

(Taxpayer Name, Address, and Parcel ID Number)

Pursuant to Section 92(b) of the City's Charter, you are hereby commanded to provide the Burlington Board of Tax Appeals the following records which are material to a determination of a property owner's appeal:

The current rent roll and IRS Schedule E or Form 8825 for the years 2021-2022, along with any professionally conducted property appraisals in last three years. Please provide comparable properties listed in appeal and fill out the attached income and expense form from the Burlington City Assessor's Office.

(Description of Records Being Requested)

Such records are to be delivered to the Clerk of the City of Burlington, City Hall, 149 Church Street, Burlington, VT 05401 by August 23, 2024, and will be regarded as confidential and used only for the purpose of deciding the appeal. Failure to provide the requested records by the specified date will result in the Board deeming that the appeal is withdrawn or dismissed and no further appeal shall be available to taxpayer. Any request for an extension must be in writing; the BTA may grant an extension if good cause is shown.

Dated in Burlington, Vermont this 7th day of August, 2024.

Burlington Board of Tax Appeals
By Its Attorney

/s/: Erik Ramakrishnan

Erik Ramakrishnan, Esq.
Assistant City Attorney

Parcel ID # _____

Annual Operating Expenses (tax not included)

1. Building Insurance \$ _____

2. Trash Removal \$ _____

3. Grounds (lawn & snow) \$ _____

4. Utilities

a. Sewer & Water \$ _____

b. Electric, Oil & Gas \$ _____

5. Management \$ _____

(Includes advertising, accounting,
Legal & commissions if applicable)

6. City Inspection Fees \$ _____

7. Repairs & Maintenance \$ _____

(Repair expenses necessary to
keep the property operating)

8. Replacement & Reserves \$ _____

(replacement of short-lived items
such as roof covers, heating systems,
refrigerators, floor coverings, etc.)

OR

Replacement & Reserves Account \$ _____

(amount annually set aside)

9. Other Expense: \$ _____

(description)

Assessor Office Use Only

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

TOTAL \$ _____

Total Operating Expenses \$ _____

Comments: _____

Signature

Date

**Burlington Board of Tax Appeals
149 Church Street
Burlington, VT 05401
(802)865-7136**

State of Vermont
Chittenden Country, SS

In re: Appeal of William Fellow and Tshen Shue
(Name of Property Owner)
William Fellows
(Representative)
049-4-216-000, 362-364 South Union Street
(Parcel ID & Address)

SUBPOENA

Greetings: William Fellows, owner of 61 Elmwood Avenue, Burlington VT
Parcel ID: 044-4-049-001

(Taxpayer Name, Address, and Parcel ID Number)

Pursuant to Section 92(b) of the City's Charter, you are hereby commanded to provide the Burlington Board of Tax Appeals the following records which are material to a determination of a property owner's appeal:

Any professionally conducted property appraisals in last three years. Please fill out the attached income and expense form from the Burlington City Assessor's Office if the property is currently producing income.

(Description of Records Being Requested)

Such records are to be delivered to the Clerk of the City of Burlington, City Hall, 149 Church Street, Burlington, VT 05401 by August 23, 2024, and will be regarded as confidential and used only for the purpose of deciding the appeal. Failure to provide the requested records by the specified date will result in the Board deeming that the appeal is withdrawn or dismissed and no further appeal shall be available to taxpayer. Any request for an extension must be in writing; the BTA may grant an extension if good cause is shown.

Dated in Burlington, Vermont this 7th day of August, 2024.

Burlington Board of Tax Appeals
By Its Attorney

/s/: Erik Ramakrishnan

Erik Ramakrishnan, Esq.
Assistant City Attorney

Parcel ID # _____

Annual Operating Expenses (tax not included)

1. Building Insurance \$ _____

2. Trash Removal \$ _____

3. Grounds (lawn & snow) \$ _____

4. Utilities

a. Sewer & Water \$ _____

b. Electric, Oil & Gas \$ _____

5. Management \$ _____

(Includes advertising, accounting,
Legal & commissions if applicable)

6. City Inspection Fees \$ _____

7. Repairs & Maintenance \$ _____

(Repair expenses necessary to
keep the property operating)

8. Replacement & Reserves \$ _____

(replacement of short-lived items
such as roof covers, heating systems,
refrigerators, floor coverings, etc.)

OR

Replacement & Reserves Account \$ _____

(amount annually set aside)

9. Other Expense: \$ _____

(description)

Assessor Office Use Only

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

TOTAL \$ _____

Total Operating Expenses \$ _____

Comments: _____

Signature

Date