



Board of Tax Appeals

**Wednesday, August 13, 2025, 11:00 AM, Board of Tax Appeals Organizational Meeting,
Bushor Conference Room, 149 Church Street, 1st Floor**

Join from PC, Mac, iPad, or Android:

<https://zoom.us/j/93577299247>

Phone one-tap:

+19292056099, 93577299247# US (New York)

Join via audio:

+1 305 224 1968 US

Webinar ID: 935 7729 9247

International numbers available: <https://zoom.us/u/abDCcZtjT2>

1. Agenda

Subject	1.1. Motion to adopt agenda
Meeting	August 13, 2025 - Board of Tax Appeals Organizational Meeting - Wednesday, August 13, 2025, 11:00 AM, Board of Tax Appeals Organizational Meeting, Bushor Conference Room, 149 Church Street, 1st Floor
Category	1. Agenda
Department	Council and Board
Type	Action Procedural
Recommended Action	Motion to adopt agenda

2. Public Forum

Subject	2.1. Verbal Comments
Meeting	August 13, 2025 - Board of Tax Appeals Organizational Meeting - Wednesday, August 13, 2025, 11:00 AM, Board of Tax Appeals Organizational Meeting, Bushor Conference Room, 149 Church Street, 1st Floor
Category	2. Public Forum
Department	Council and Board

Type	Action Procedural
Recommended Action	open Public Forum close Public Forum

3. Elections

Subject	3.1. Chair, Vice Chair and Clerk
Meeting	August 13, 2025 - Board of Tax Appeals Organizational Meeting - Wednesday, August 13, 2025, 11:00 AM, Board of Tax Appeals Organizational Meeting, Bushor Conference Room, 149 Church Street, 1st Floor
Category	3. Elections
Department	Council and Board
Type	Action
Recommended Action	approve the Chair, Vice Chair and Clerk for the Board of Tax Appeals

4. Rules

Subject	4.1. Hearing Procedures
Meeting	August 13, 2025 - Board of Tax Appeals Organizational Meeting - Wednesday, August 13, 2025, 11:00 AM, Board of Tax Appeals Organizational Meeting, Bushor Conference Room, 149 Church Street, 1st Floor
Category	4. Rules
Department	Council and Board
Type	Information

5. Approval of Forms

Subject	5.1. Educational Brochure, Notice of Hearing, Authority of Representation, Waiver of Site Visit and Official Notice of Decision
Meeting	August 13, 2025 - Board of Tax Appeals Organizational Meeting - Wednesday, August 13, 2025, 11:00 AM, Board of Tax Appeals Organizational Meeting, Bushor Conference Room, 149 Church Street, 1st Floor
Category	5. Approval of Forms
Department	Council and Board
Type	Action
Recommended Action	approve forms

6. Conflicts

Subject	6.1. Mika Duncan, 240 Staniford Road and FLT Eagle North, LLC, 188 North Street
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Meeting August 13, 2025 - Board of Tax Appeals Organizational Meeting - Wednesday, August 13, 2025, 11:00 AM, Board of Tax Appeals Organizational Meeting, Bushor Conference Room, 149 Church Street, 1st Floor

Category 6. Conflicts

Department Council and Board

Type Information

7. Establishment of Panel and Schedule

Subject 7.1. Establishment of Panel and Schedule

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Category 7. Establishment of Panel and Schedule

Department Council and Board

Type Action

Recommended Action establish panel and schedule

8. Other Business

Subject 8.1. Verbal Comments

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Category 8. Other Business

Department Council and Board

Type Information

9. Adjournment

Subject 9.1. Motion to adjourn

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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 802 865-7136 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



2025

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.** You will need to submit a statement of the grounds for your appeal in these initial materials. 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, 2025. 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

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 the Notice of Appeal along with payment of the appropriate fee with the Burlington City Clerk, within thirty (30) days of the date of the mailing of this decision.

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.

BURLINGTON BOARD OF TAX APPEALS
MEMORANDUM OF DECISION

APPEAL OF «Owner_Name_»
«Property_Address»
Parcel ID: «Parcel_ID»

«First» «Last» appealed the 2025 property assessment for the property referenced above to the Board of Tax Appeals (“BOTA”) pursuant to Article 31 of the Burlington City Charter. The BOTA held an evidentiary hearing on «Hearing_Date» at which «First» «Last» and the City Assessor Joe Turner appeared. The parties and the BOTA all waived a site visit to the property. A site visit was conducted by Board Chair _____ and Board Members: _____ on _____.

1. The property at «Property_Address» consists of a «Building» with «Bedrooms» bedrooms, «FullBathrooms» bathrooms and «HalfBathrooms» half-bathrooms on a lot of «LotAreaSF» sq. ft. The gross floor area of the building and appurtenances is : «GrossAreaSF» sq ft. The finished area is: «FinishedAreaSF» sq. ft. The unfinished areas of the building include:
The building was constructed in _____ The building on the property is rated as being in «Condition» condition.
2. The property was last sold for \$ «LastTransferAmt_1000» on «LastTransferDate_1000». This transfer appears to be an arms-length transaction representing fair market value at the time.
3. The Assessor’s identification of the size and components of the Property were not disputed by the property owner.
4. «First» «Last» filed an appeal to this Board within the proper time by written notification received «AppealDate».

DATED at Burlington, Vermont, this ___ day of December, 2025.

_____, Chair
Burlington Board of Tax Appeals

Mika Duncan
240 Staniford Road
Burlington, VT 05408
mikaduncan@gmail.com
917-714-4222

Office of the Clerk/Treasurer
ATTN: Lori Olberg
149 Church Street
Burlington, VT 05401

'25 JUL 11 AM 8:52

Dear Ms. Olberg,

I am writing to respectfully and vigorously lodge my grievance with the recent Board of Assessors Appeal Decision, dated June 18th, 2025.

In the Board of Assessors Opinion of Value which accompanied the recent letter, the preliminary FY26 value is listed as \$544,800, and the new appraised FY26 value is \$504,300. The description given for the Owner Reason for Grievance was "physical inaccuracies and overstated condition", and the Recommendation of the Board of Assessors was to adjust, citing "inaccuracies were corrected on the assessor card and the assessed condition was adjusted". This result falls short on two main points:

- 1) The Owner Reason for Grievance described in the Assessor's letter covers only two of the three main points in our initial reasons for grievance to the Assessor's Office, which we documented fully and discussed in detail at our appeal hearing on 5/21/25. The three main points outlined in the original appeal hearing were: 1) several corrections that should be made to the Assessor Card, 2) an inaccurate assessment of the condition of the house, and 3) a comparison with 55 other properties in the city's database, which clearly shows a significant number of comparable properties assessed at a much lower value per sq foot than ours.
- 2) The Assessor's letter indicates inaccuracies were corrected on the Assessor Card and the condition was adjusted. However, the Assessor Card posted to the City's database as of the date of this letter has still not been corrected. Additionally the webpage which now contains the partially reduced assessed value of \$504,300, still shows the wrong square footage of finished space and other inaccuracies. The condition on the Assessor Card says "good-minus" while the webpage says "good". So it's difficult if not impossible to ascertain whether the Assessor Card inaccuracies or the inaccurate condition were actually addressed at all, or to what extent.

Given the above, I plan to revisit with the Board of Tax Appeals the multiple inaccuracies on the Assessor Card that currently seem not to have been adequately addressed. I will also bring to the Board's attention the large number of comparable properties I've compiled from the City's

database, which clearly shows an average assessed value per square foot far below the value currently assigned to our home.

I also want to make clear that my objective is not to reduce our own tax burden simply to owe less, but rather to ensure a fair assessment so we may pay our fair share of property taxes relative to our neighbors. It is extremely inconvenient for me to continue to follow this process, and I would much prefer not to have to do so! However, I have no confidence any of our points from the Assessor appeal hearing were fully or accurately addressed. And it is objectively unfair there would be such inexplicable discrepancies in assessed value among a grouping of properties with similar features, characteristics and condition. For these reasons, I am unfortunately compelled to lodge this grievance and request a hearing with the Board of Tax Appeals.

Respectfully,

Mika Duncan

'25 JUL 11 AM 8:53



To Lori Olberg,

I am writing to request a grievance hearing with board of tax appeal of the 2025 value for the property owned by FLT Eagle North, LLC.

The property recently sold in an arm's length transaction between a willing buyer and seller, as reflected in the closing statement. This transaction is indicative of the property's fair market value as of the assessment date.

Based on this sale, I respectfully request that the 2025 assessed value be adjusted to \$1,300,000.

Thank you for your attention to this matter. Please feel free to contact me should you require any additional documentation or clarification.

Sincerely,

Clay Vincent

A handwritten signature in cursive script that reads 'Clay Vincent'.

Joe Clark

A handwritten signature in cursive script that reads 'Joe Clark'.

'25 JUL 11 AM 11:07

817-319-5227

cvincent@ataat.com

'25 JUL 11 AM 11:07



OFFICE OF THE ASSESSOR

CITY OF BURLINGTON

CITY HALL, 149 CHURCH STREET, BURLINGTON VT (802) 865-7114

BOARD OF ASSESSOR PROPERTY APPEAL DECISION

Fiscal Year 2026

Flt Eagle North Llc
2082 Michelson Drive, 4th Flr
Irvine, CA 92612

NOTICE DATE: JUNE 18th 2024
PARCEL ID: 044-3-003-000
LOCATION: 188 NORTH ST

The new assessed value will take effect for the fiscal year beginning July 1 2025. If you disagree with the decision of the Board of Assessors and would like to further appeal your assessed value to the Board of Tax Appeal, please note the following:

The property owner or approved representative must submit a letter of grievance to the Clerk's Office by: **Monday, July 11th by 4:30 PM**. Applications submitted to the Clerk's office should be submitted to Lori Olberg, Administrative Assistant. They can be delivered in person or mailed to:

*Office of the Clerk/Treasurer
Attn: Lori Olberg
149 Church Street
Burlington, VT 05401*

This letter should include reasons for the appeal of the property value, and it should be signed by the property owner. The letter should also include a mailing address, email address, and phone number.

The City Clerk's Office will contact you for scheduling a hearing date and to request any additional information that may be needed prior to the hearing.

Property appeal hearing dates are to be determined.

BOARD OF ASSESSORS

Joe Turner
Chair

Jonathan Chapple-Sokol
Member

Rob Gutman
Member



OFFICE OF THE ASSESSOR

CITY OF BURLINGTON
CITY HALL, 149 CHURCH STREET, BURLINGTON VT

Board of Assessor Opinion of Value Fiscal Year 2026

Applicants Name: Clay Vincent

Location and Parcel ID: 188 North St, 044-3-003-000

Preliminary Appraised Value for FY 2026: \$2,537,000

Owner Reason for Grievance:

The property transferred recently for less than the assessed value.

Recommendation of the Board of Assessors:

Deny or Adjust: Deny

New Appraised Value for FY 2026: \$2,537,000

The grievance was denied due to lack of supporting evidence.

CHAIR: 

MEMBER: 

MEMBER: 