

**BOARD OF CIVIL AUTHORITY (BCA)**

**PROPERTY TAX ASSESSMENT APPEAL HEARING - CONTINUATION**

**PLACE: WINDHAM MEETING HOUSE – In-Person and on Zoom**

**ASSESSMENT APPEAL HEARING OF ERIK MIALKOWSKI CONTINUATION FROM JULY 11, 2024**

**DATE: AUGUST 1, 2024**

MEETING CALLED TO ORDER: At 6:33 PM at the Windham Meeting House by Philip McDuffie, Chair of the BCA, and the recording was started by Kord Scott.

BCA MEMBERS PRESENT: JP=Justice of the Peace; SB=Selectboard

Philip McDuffie, Chair of the BCA, and JP

Ellen McDuffie, BCA Clerk

Kord Scott, SB

John Hoover, JP

Michael Pelton, SB (on Zoom)

Meredith Tips-McLaine, JP (on Zoom)

APPELLANT AND LISTERS PRESENT:

Alexis Johnson Mialkowski, Spouse of Appellant and Co-owner of Property (joined via Zoom ~ 17 minutes late)

Al Coonradt, NEMRC Appraiser and Listers' Representative

A quorum of BCA members was present.

Philip McDuffie opened the meeting by reminding all BCA members and the Lister's Representative that we are all still under oath as this is a continuation of the July 11, 2024, hearing. He asked if anyone had entered into any *ex parte* communications. All present replied that they had not.

The minutes of the previous hearing were distributed to all present. They had previously been distributed by email to participants and had been posted on the town website.

The Chair announced that there would be a change in the order of the proceedings to address a couple of issues that arose during the first hearing: 1) Appellant's appraisal was not entered into evidence during that hearing, and 2) a member of the BCA left the previous hearing before it was over.

The appellant did not present 3 copies of his independent appraisal, as required, during the first hearing. The PDF file was only on the appellant's cell phone at the meeting and could not be reviewed by the BCA or the listers at the hearing. The file was obtained by email later on the night of July 11, and was distributed to all participants via email by the BCA clerk. The representative for the listers was asked at this time if he had any objection to the appellant's appraisal being entered into evidence during this hearing. Al Coonradt did not object. The BCA members all indicated that they were OK with it being introduced into evidence, and the Chair entered the appraisal and requested the clerk to enter it as Appellant's Exhibit #1.

Al Coonradt was asked if he had any comments to make on the appellant's appraisal and he stated that no cost approach had been developed on the appellant's fee appraisal. He and his firm, New England Municipal Resource Center (NEMRC), use a cost approach appraisal method, based on cost and other characteristics such as size, quality, attributes, etc. The appellant's appraiser had used a sales comparison approach which the listers' appraiser does not consider as accurate as the cost approach for a town-wide appraisal process.

The Chair then addressed the fact that all members of the BCA were supposed to be in attendance for each hearing in its entirety to be eligible to participate in the deliberations. Because one member left early from the

previous hearing after the Chair called them out of order, the BCA member was asked if they could render an objective decision in the case. He explained that he could be objective and understood the principle of "a preponderance of evidence". The representative for the listers was asked if he had any objections to this member participating in the deliberations and he stated he had no objections. The BCA members were then each asked if they had any objections, and after a short discussion, all BCA members elected to allow the person into the deliberations.

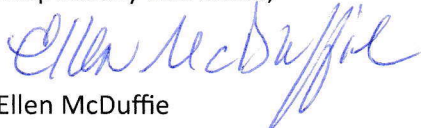
At this point it was recognized that Alexis Johnson Mialkowski, a co-owner of the property in question, was observing the proceedings on Zoom. She indicated that she was the soon-to-be ex-wife of the appellant. She was also asked if she had any objections to the BCA member's participation in the deliberations and she had no objection. She stated that she had just been informed of this hearing and had not known it was occurring and that she was here to observe and catch up on what was going on. She stated she was not up on the details of the hearing. She stated her name for the record and was welcomed into the meeting. She was not sworn in for purposes of testimony.

Alexis stated that she had joined the meeting when Al Coonradt had explained the three types of appraisals: comparable, cost and income. The clerk asked her if she would like the minutes of the first hearing; she replied, yes and the clerk wrote down her email address. Al restated his rebuttal of appellant's appraisal for her.

The Chair then proceeded to read the inspection report that had been submitted by the BCA inspection committee. The inspection had taken place at the property on Monday, July 22 at 10:30 AM. See attached BCA Site Inspection Report. Al Coonradt had received the permission of Erik Mialkowski to tour the property with the BCA inspectors as an observer. The Chair asked Mr. Coonradt if he had any comments to make after seeing the interior of the dwelling for the first time. He had no comment. He was asked if he stood by his appraisal and he affirmed that he did. Alexis Mialkowski was asked if anything had happened to or on the property that could affect its valuation since the BCA inspection. She replied, no.

The hearing was adjourned at 7:30 PM and the recording stopped. The BCA immediately went into deliberation after everyone else left or disconnected from Zoom.

Respectfully submitted,



Ellen McDuffie

Board of Civil Authority, Clerk

Attachments:

Appellant's Exhibit #1

BCA Site Inspection Report