

**Minutes of the Norwich Board of Listers' Grievance Hearings  
6, 8 & 9 June 2016, Tracy Hall**

**Monday, 6 June 2016, noon**

Present: Cheryl A. Lindberg (Chair), Liz Blum (Listers); Matt Krajeski (Assessor); Jonathan Bynum (Scribe); grievants as put forth below.

Absent until noted in minutes: Lee Michaelides (Lister)

Lindberg opened the hearings at noon.

**20-113.000, 124 Beaver Meadow Road, owners Brian & Elaine Livingston**

Brian Livingston was present. Livingston argued that the large increase in valuation in 2016 was not justified due to data errors (grade change) and comparable assessments of the neighboring houses (106 & 114 Beaver Meadow).

**20-296.000, 12 Elm Street, owner Katharine Emlen**

Kate Emlen was present. Emlen argued that the 2016 assessment was not justified as it was not reflective of fair market value (nuisance of adjoining parking lot, puddle caused by town paving at bottom of driveway) and comparable assessments (44 Elm).

**16-074.000, 76 McKenna Road, owner Racusin Revocable Living Trust**

Sharon Racusin was present. Racusin argued that the 2016 assessment should be lowered because of comparable assessments (28, 86, 92, 98 & 114 McKenna). Racusin believes her assessment should be under \$400,000.

**06-023.000, 535 Campbell Flats Road, owners Dennis & Roberta Kaufman**

Dennis Kaufman was present. Kaufman argued that his shed (assessed at \$300) was portable and therefore personal property, which is exempt from taxation.

**10-077.100, 2.9 acres on Turnpike Road, owner Susan Spademan**

Susan Spademan was present. Spademan argued that the 2016 assessment was unjustified as it was not reflective of fair market value (property is currently on the market for less). Property will require a substantial bridge in order to be issued a building permit. Spademan asked for an assessment of at most \$125,000.

**10-199.010, 27 Partridge Hill Road, owners Dana & Harley Cudney**

Harley Cudney was present. Cudney argued that the 2016 assessment was unjustified as it was not reflective of fair market value (property is currently on the market for less). Cudney believes the assessment should be under \$325,000.

**20-308.000, 95 Elm Street, owner John Pepper**

John Pepper was not present, but was represented by his attorney Scott McGee. McGee argued that the 2016 increase was too big, since it was greater than the average increase for village properties. The property is largely restricted and has a noise problem from the Interstate. McGee thinks that applying the average village increase to the 2015 assessment would be a fair resolution.

**20-304.000, 89 Elm Street, owner Barbara Tierney**

Barbara Tierney was not present, but was represented by her daughter, Victoria Barnes. Barnes argued that the 2016 assessment was unjustified because it does not reflect fair market value. The house sits in the FEMA flood plain and has been marketed on and off for years without success for less than the new assessment. Barnes asked for an assessment of \$460,000, which was the last serious offer.

**11-191.000, 75 Hawk Pine Road, owners Lorenzo Torresani & Irene Fondriest**

Lorenzo Torresani & Irene Fondriest were present. Torresani and Fondriest argued that the 2016 assessment of their land was too high based on comparable assessments (land portion of 28, 256 & 262 Hawk Pine). They requested a new assessment of no more than \$442,000.

**10-014.000, 80 Glen Ridge Road, owner Helen Ainsworth-Cavin**

Helen Ainsworth-Cavin was present. Ainsworth-Cavin said that the 2016 assessment of her property was unjustified on the basis of comparable assessments (other houses on Glen Ridge Road) and a recent bank appraisal, which was lower. Ainsworth-Cavin also offered some recent sales comps in support of a lower assessment.

**20-151.000, 22 Turnpike Road, owner Joanne Withington Trust**

Joanne Withington was present. Withington noted what she felt was a data error in her record—a brick walkway is listed as a patio.

**11-152.600, 94 Mystic Drive, owner Heidi Webster**

Heidi Webster was present. Webster argued that her 2016 assessment was too high based on comparable assessments (822 New Boston, 36 & 346 Goodrich 4 Corners). Her percentage increase was the highest on Mystic Drive.

**10-162.000, 559 New Boston Road, owner Judith Pond**

Judy Pond was present. Pond was concerned that issues around the location and function of the water heater would affect resale value, and perhaps should be reflected in the assessment of the house.

**05-013.000, 1302 New Boston Road, owner Dennis Revocable Living Trust**

Nancy Cloud Dennis was present. Dennis asserted that the 2016 reassessed value of the property was incorrect, since the property had recently been on the market for over a year at \$259,000 without receiving any offers. She acknowledged that she had built a garage subsequent to the attempt to sell, but felt the magnitude of the increase was excessive.

**20-137.000, 451 Main Street, owners Theodore & Ruth Jabbs**

Ted Jabbs was present. Jabbs asserted that the increase to the 2016 assessment for his property was excessive based on comparable assessments (463 & 421 Main). All three properties have comparable land. Jabbs felt that given the other assessments, \$577,200 or perhaps slightly higher would be reasonable.

**20-057.300, 26 Goddard Road, owners Edward & Margaret Redpath**

Ned Redpath was present. Redpath gave a number of local comparables (28 Goddard, 287, 965, 1005 Bragg Hill, 46 Douglas Ln, 5 Happy Hill, 47 Tucker Hill). Redpath argued that his property had increased by a greater percentage than any of the comps, and that the new assessment was not reflective of fair market value.

**20-014.100, 272 Elm Street, owners Warren & Toni Apgar Thayer**

Warren and Toni Apgar Thayer were present. The Thayers had questions about how the proposed Homestead and Housesite values were determined. They stated they did not really have a grievance, and were only seeking explanation.

At this point, Lister Lee Michaelides joined the meeting.

**20-261.000, 5 Hopson Road, owner Julia Ackley**

Julia Ackley had given written permission to be represented by the new owner of the property, Dianne Miller, who was present. Miller had purchased the property on 1 June 2016 for \$245,000, after the property had been on the market for a long time. This number was lower than the proposed assessment.

**10-009.000, 752 Bragg Hill Road, owners Justin and Jennifer Krawitt**

Justin Krawitt was present. Krawitt argued that the proposed assessment of his property was too high based on comparable assessments ((741 & 835 Bragg Hill, 354 Dutton Hill, 179 Upper Turnpike, 833 Union Village) and fair market value. In spite of making some

improvements upstairs, the Krawitts had to remove an entire finished basement and in-law suite after purchase. He argued that the million dollar price-point made a property difficult to sell, and felt that an assessment in the low \$900s would be fair.

**20-014.300, 230 Elm Street, owners William Schults and Elizabeth Maislen**

William Schults and Elizabeth Maislen were present. Schults and Maislen noted that they had made no recent changes to the property, and that the two nearest neighbors on the uphill side of Elm Street had a smaller percentage increase. They felt that the steep increase could not be justified by changes in the market alone.

**04-030.000, 1292 Turnpike Road, owners Jennifer Ankner-Edelstein & Eric Edelstein**

Eric Edelstein was present. Edelstein reported that the house was a recently purchased fixer-upper, and at the moment was a full building site with the shell of a mudroom added. He would have no problem with the new assessment if the renovations were completed, but felt the house was not very saleable in its current condition. Edelstein submitted detailed photographic evidence.

**03-057.000, 1490 Beaver Meadow Road, owners Craig and Veronica Thurston**

Veronica Thurston was present. Thurston asserted that this complex property is unique in Norwich, making it impossible to find comps. The property has been on the market since March for \$995,000, which is significantly less than the proposed assessment.

**03-022.000, 164 Chapel Hill Road, owners Albert & Shirley Dennis**

Albert Dennis was present. Dennis expressed concern about the proposed increase given the deteriorating condition of the house, which has many maintenance issues.

**10-096.200, 27 Upper Turnpike, owners Ronald & Carol Bodge**

Ronald & Carol Bodge were present. The Bodes believed that the proposed assessment was \$8,000-\$10,000 too high based on comparable properties (323 Turnpike, 153 Upper Turnpike, 96 Abigail, 504 Chapel Hill). The house is still under construction, and some of the upstairs is incomplete.

**20-154.000, 6 Willey Hill Road, owners Douglas & Berna Rexford**

Douglas Rexford had entered a written grievance. Rexford wanted to correct a data error. The smaller garage is unheated, in contrast to what it says in the note section of the card.

**15-010.200, 435 Bragg Hill Road, owner Edith Picken**

Edye Picken had entered a detailed written grievance. The submittal included many sales and assessment comps, plus some potential data errors. The property has been on the market for a long time, and is currently listed for \$419,900, which is below the proposed assessment. Ongoing issues with the road and duplex nature of the house have made the property hard to sell.

At about 8:05 pm, the grievance hearings were continued until 8 June 2016 at 9 am.

### **8 June 2016, 9:00 am**

Present: Cheryl A. Lindberg (Chair), Liz Blum, Lee Michaelides (Listers); Matt Krajeski (Assessor); Jonathan Bynum (Scribe); grievants as put forth below.

Lindberg reopened the hearings at 9:00 am.

#### **10-004.120, 1005 Bragg Hill Road, owners Michael & Barbara Hall**

Michael Hall submitted a written grievance based on comparable assessments (884 & 965 Bragg Hill). Hall had experienced the highest rate of increase in assessment of nine of his immediate neighbors. He also cited the deleterious effect on market value of proximity to an unmaintained, uninhabited property.

#### **05-120.000, 539 Bradley Hill Road, owner James Cardenali**

Jim Cardenali was present. Cardenali said that the incompletely constructed nature of the dwelling would make the property very difficult to sell. He submitted a number of sales comps (467 Turnpike, 32 Moore, 55 Upper Loveland, 2 Penny), and a realtor opinion that he would be lucky to get \$200,000 for his property in its current condition.

#### **06-029.000, 282 Campbell Flats Road, owners Ann & Daniel Kleinhans**

Ann Kleinhans was present. Kleinhans felt that the assessed value is too high when compared to the assessments of the neighboring houses. The Kleinhans house is an old structure that has issues with water infiltration, drainage, electrical, windows and quality of construction.

#### **10-013.000, 82 Glen Ridge Road, owners Demosthenes & Georgia Sofronas**

Demo Sofronas was present. Sofronas submitted a detailed argument that his proposed assessed value was too high based on comparative assessments of the other properties on Glen Ridge Road, including issues of square footage, topography, and outbuildings. Sofronas also discussed recent work done to the front porch of his house.

#### **16-124.000, 356 Hawk Pine, owners James & Beckie Eakin**

Jim & Beckie Eakin were present. The Eakins argued that the new assessment was too high based on the comparable assessment of 370 Hawk Pine, which is a very similar dwelling. They also cited a recent bank appraisal giving a value close to the old assessment.

**10-125.100, 53 Old Farm Road, owners Henry & Elizabeth Nelson**

Henry & Elizabeth Nelson were present. The Nelsons submitted sales comps (6 Douglas Ln, 79 Douglas, 11 Douglas Ridge) and assessment comps (32 Old Farm, 23 & 39 Douglas Ridge) in support of a lower valuation. They also said that they had tried unsuccessfully to sell the property in the summer of 2015 for \$609,000.

**16-153.000, 295 Hawk Pine Road, owners Nathaniel Dominy & Erin Butler**

Nate Dominy and Erin Butler were present. Dominy & Butler presented a graphic representation in support of the position that the percentage increase of their property was an outlier with respect to the other increases on Hawk Pine. They cited two comparative assessments of renovated properties (256 & 317 Hawk Pine) as evidence that their assessment should be lowered.

At this point, Lister Liz Blum left the meeting.

**05-095.200, 643 Pattrell Road, owners Robert Stevens and Elizabeth Anderson, Trustees**

Robert Stevens was present. Stevens submitted two comparable assessments (56 Douglas Ln, 418 Kerwin Hill) in support of his position that the proposed assessment should be lowered. Stevens showed photos and argued that his property's small room sizes and galley kitchen make his property less desirable than the comparables.

At this point, Lister Liz Blum returned to the meeting.

**20-290.000, 16 Jones Circle, owners John & Catherine Girard**

John & Cathy Girard were present. The Girards questioned why their property had the biggest increase on Jones Circle. They pointed out the negative features of their proximity to the four largest businesses in Town, with the accompanying litter, noise and light pollution.

**15-071.000, 221 US Rt 5 S (Colton Center), owner William Drake**

William Drake was present. Drake submitted income and expense information. He disputed that the proposed valuation was a realistic market value, in part because of the building's deteriorating wooden foundation, which will require replacement. He said that much of the property was wetland, and cited 147 US Rt 5 S as a land comp.

Lister Liz Blum left the meeting at this point.

**15-027.000, 391 Bragg Hill Road, owners Jon & Holly Wilkinson**

Holly Wilkinson was present. She presented various comparable assessments (287, 385, 417, 435 Bragg Hill, 11 & 70 Cossingham) in support of her argument that the proposed assessment is too high. It shows the Wilkinson home at a higher price per sq ft and higher grade than the comps, even though her home is in need of updating, in particular the kitchen and one of the bathrooms.

**20-232.000, 19 Church Street, owners Gerald and Dana Ireland**

Dana Ireland was present. Ireland pointed out that the house was recently purchased for quite a bit less than the proposed assessment in an arms length transaction. The house has much original charm, but most would feel that significant updates are needed, and it does not seem to be equitably assessed when compared to neighboring properties.

Lister Liz Blum returned to the meeting at this point.

**15-020.200, 96 Dutton Hill Road, owners Andrew & Tiffany Pache**

Tiffany Pache was present. Pache had bought the property in 2014 for a little less than the new proposed assessment. She reported that the septic was in failure and that there were miscellaneous data errors. She gave several assessment comps (1110 Turnpike, 674 Beaver Meadow, 19, 1047 & 1005 Bragg Hill).

**20-219.010, 31 Carpenter Street, Tracey Hayes & Keith Warren**

Tracey Hayes was present. Hayes had recently purchased the property in an off-market sale. Hayes offered sales comps (62 Union Village, 44 Hawk Pine, 394 Main, 6 Douglas Ln, 18 Elm, 11 Eagle, 70 Koch) to support her argument that both the purchase price and the proposed assessment of her property are well over fair market value.

**05-097.200, 96 Middle Road, owners Michael & Lisa Judd**

Michael Judd was present. In support of a reduced assessment, Judd said that the property had been on the market since April, most recently for \$299,000 (below the proposed assessment) with no offers. He cited the negative of being on a class 4, unmaintained road.

Lister Liz Blum returned to meeting at this point.

**20-174.000, 1 Cliff Street, owners Clay Block and Virginia Brack**

Clay Block was present. Block presented assessment comps (25 & 85 Carpenter, 11, 23, 48, 49 & 75 Cliff, 38 Hazen) in support of a lower assessment. Block pointed out that the

Block/Brack house had the highest increase in the neighborhood, is functionally a small house, and was purchased under unusual circumstances, such that the purchase price does not reflect market.

**20-005.000, 227 Elm, owners Swaminathan Subbiah & Sarah Robson**

Swaminathan Subbiah & Sarah Robson were present. Subbiah & Robson presented a sales comp (276 Hopson) and an assessment comp (328 Elm) in support of a lowered assessment. They also questioned the measurements of the house and the valuations on the outbuildings. They asked for an assessment in the \$725-775,000 range.

**11-052.100, 929 Union Village, owners Joseph & Judy Phillips**

Judy Phillips was present. In support of a lower assessment, Phillips argued that the busy road and proximity to a working farm are market negatives, as are various maintenance issues associated with the antique house. She questioned some data items on the card, noted that the Phillips' property had the highest percentage increase in the neighborhood, and cited data suggesting a softening in the Norwich property market.

**20-229.000, 20-229.200, 316 & 312 Main Street, owner Sudlow LLC**

Bruce McLaughry (Sudlow LLC Manager) was present. McLaughry questioned the allocation of the land value in the condominium between Sudlow and the Norwich Nursery School. He questioned the grading and depreciation differences between the Emerson House and Emerson Court, submitted income information, and submitted several sales and assessment comps for commercial properties.

**20-121.000, 8 Beaver Meadow Road, owner Beaver Meadow Ventures LLC**

Henry Scheier, co-owner was present. Scheier explained the ownership structure and submitted income and expense information. He said that the proposed valuation could not be justified and cited significant maintenance issues that would soon need attention.

**15-018.000, 11 Abigail Road, owner Horst Richter Trust**

Horst Richter was present. Richter noted that, in spite of having made no changes to his property, there have been repeated increases to his assessment over the past few years and provided assessment comps (95 & 96 Abigail, 287 & 327 Dutton Hill) in support of a lower assessment. Richter described some features of the house that would be negatives for resale.

**05-076.100, 1225 Union Village, owner Robert Beckett**

Jacey Cobb (wife of owner) was present. The home is under construction and is currently listed at 60% complete. Cobb argued that the percentage of completion should be lower,

and cited a bank appraisal estimate of the finished value of the dwelling in support of a lower assessment. The land is steep and wet and a large portion is unusable.

**20-189.010, 24 Hazen Street, owner Amy Somerstein**

Amy Somerstein was present. She asked that the photo of her house on the Patriot website be updated. Somerstein had no issue with the assessment, but felt the upstairs square footage was wrongly calculated. After discussion, it appeared that all sides might agree on this after all.

Lister Liz Blum left the meeting at this point.

**11-199.100, 11-199.200, 15-070.000, 121, 147 Willey Hill Road, 147 US Route 5 S, owners Hugh Bower Trust, Sally Bower Trust**

Sally Bower was present. Bower questioned the magnitude of the increase to 11-199.100 when nothing has changed about the property. There was discussion of the increase to 11-199.200, and whether the parcel could be developed because of water issues. Bower said she had no issue with the assessment of 15-070.000.

**20-157.000, 474 Main Street, owner Michael Goodrich**

Deirdre Goodrich (wife of owner) was present. Goodrich submitted assessment comps (386, 400, 496 Main and 32 Hopson) in support of an assessment \$30-\$40,000 lower. Goodrich feels that the premium of a Main Street location is largely lost north of the bend.

**11-043.000, 112 Bradley Hill Road, owners Daniel & Michelle Gottlieb**

Dan Gottlieb was present. Gottlieb questioned his land value by submitting comparable land assessments (60, 109, 121 & 133 Bradley Hill Road). Gottlieb felt that a small adjustment to bring the land values into line was warranted. He also said that his garage was located within the setback, which would be an obstacle to sale.

**05-123.100, 172 Ladeau Road, Elbow Condominium Unit #2, owner Pamela Smith**

Pamelia Smith was present. Smith argued that, although as of 2016 the dwelling is listed as 100% complete, there are still various areas of incompleteness, including interior doors, finish of small room off living room, finish of stairs to basement, some shingling, some light fixtures.

**11-171.000, 262 Hawk Pine, owners Neil & Adele Fulton**

Neil Fulton was present. At Fulton's informal meeting with the Assessor prior to grievance, his breezeway had been changed from First Floor to 3 Season Porch. The ensuing size adjustment to the First Floor had changed the per square foot cost, and had

washed out the savings caused by the initial change, leaving the bottom line exactly the same. Fulton said this was indefensible, and offered assessment comps in support of a lower assessment (256 & 375 Hawk Pine). Fulton would be satisfied with a reduction to \$422,300, but believes depreciation should be increased and per square foot cost decreased.

At about 5:50 pm, the grievance hearings were continued until 9 June 2016 at 4 pm.

### **9 June 2016, 4:00 pm**

Present: Cheryl A. Lindberg (Chair), Liz Blum, Lee Michaelides (Listers); Matt Krajeski (Assessor); Jonathan Bynum (Scribe); grievants as put forth below.

Lindberg reopened the hearings at 4:00 pm.

#### **05-095.300, 05-095.400, 97 Kerwin Hill Road & 742 VT Rte 312, owners Norah Lake & Christopher Polashenski**

Chris Polashenski was present. The property is encumbered by an OPAV agreement. On 05-095.300, Polashenski questioned the value of the housesite under the newly constructed farm-labor housing. Polashenski cited 3<sup>rd</sup> party appraisals which had found the value of a secondary housesite on an OPAV property to be \$10-20,000. He also asked that the assessment of the farm-labor housing not be dollar-for-dollar with construction cost, but rather be around \$137,500. These changes would produce a total valuation for both parcels of around \$580,250. He also pointed out that 14 acres on 05-095.300 were newly enrolled in Current Use.

#### **15-019.000, 64 Abigail Road, owner Joanne McCormick**

Joanne McCormick was present. McCormick offered some assessment comps (95 Abigail, 287 Bragg Hill, 82 Glen Ridge) in favor of a topography adjustment on the excess land. She also feels that, based on "How to Read the AssessPro Card," her construction adjustment value should be less than 1.

#### **10-127.000, 32 Old Farm Road, owner Stuart Allan**

Stuart Allan was present. Allan said that since T.S. Irene, the generators at the Wilder Dam sometimes make his house vibrate. Sometimes banging is audible. Allan said that he thinks this would have an effect on fair market value, but he is not sure how much.

#### **20-302.000, 20-268.000, 39 Elm Street and 10.95 ac on Hopson Road, owners Susan Stevens and Bradley Watts**

Susan Stevens was present. On Hopson Road, Stevens submitted Warner Meadow as a comparative assessment and suggested that the conservation easement and permanent trail easement had not been considered in the assessment of her land. The land has no

power, septic or driveway, but is assessed higher than land across the road that has these amenities. For 39 Elm, Stevens submitted comparable assessments (31 & 47 Elm). The Stevens home is assessed significantly higher than both of these (given that 47 Elm's assessment includes two dwellings).

**03-049.000, 370 Chapel Hill Road, owners Cameron Cross & Sonia Swierczynski**

Sonia Swierczynski was present. She said that the percentage of increase for her property was greater than the other properties on Chapel Hill Road. She had received a realtor opinion in 2015 that she could possibly expect to get \$225,000 for her property.

**03-054.120, 1616 Beaver Meadow Road, owners Theodore & Martha Austin**

Ted & Martha Austin were present. They reported that their property had been on the market for over a year for \$729,000 with very little activity and no offers. They were shocked by the large increase in their assessment, and offered a large number of assessment comps. They particularly focused on the comparative assessment of 96 Abigail, and asked for an assessment of \$550,000-574,000.

**20-089.000, 27 Sargent Street, owners Jeremy & Shannon Wallis**

Jeremy Wallis was present. Wallis presented comparable assessments (24 & 35 Sargent). 24 Sargent in particular is a very similar home assessed lower. Wallis disagrees with the depreciation used for the 2 properties, and would like an assessment somewhere in between the proposed and the assessment of 24 Sargent.

**20-181.000, 386 Hawk Pine, owners Gary & Francis DeGasta**

Gary & Fran DeGasta were present. The DeGastas have had a 20% increase in assessed value since 2011, and in 2016 had a larger percentage increase than most properties on Hawk Pine, even though their property has had no recent improvements. The DeGastas presented many comparables for sales (44 Hawk Pine, 11 Eagle, 46 Douglas Ln, 37 & 97 Meetinghouse, 444 Turnpike) and assessment equity (359 Hawk Pine).

**06-021.000, 06-033.300, 397 Campbell Flats Road & 360 Campbell Flats Road, owners David & Ann Sargent and Jane Sargent respectively**

David Sargent was present, also grieving (with written permission) for his mother, Jane Sargent. Sargent appealed based on the effect on fair market value caused by the adjacent junkyard. This is a long-term problem which only gets worse. Both of the properties under appeal have significant deferred maintenance and lack high-end amenities.

**05-154.000, 702 New Boston Road, owners Robert & Lorraine Kewer**

Robert Kewer was present. Kewer had gotten a realtor opinion of value in January 2016 for \$180,000. He provided graphical evidence that ranches in the lower assessed value

range tend to sell less than their assessments. Kewer suggested some data errors on his property card, including year of construction and details of outbuilding. He offered 688 New Boston as a land comp; this has an access deduction, and he would like the same.

**06-003.300, 06-003.100, 80 Waterman Hill Road & 168 Waterman Hill Road, owners Charles & Kristin Clement and Lynn Stern et al. respectively**

Kris Clement was present (she is a co-owner of both properties). Clement expressed frustration at the difficulty of finding suitable sales comps for both properties. 80 Waterman Hill is unique, in that it has an unfinished second floor. She noted that many expensive homes have sold for less than assessed value, and offered 433 Pattrell as a sales comp for 168 Waterman Hill. 168 Waterman Hill has deteriorated since the last inspection, especially the outbuildings. She would like to see a public meeting sometime in the future for NEMC to explain its process.

**16-019.100, 2 Four Wheel drive, owner Mary Essex**

Mary Essex was present. She pointed out several data errors—there is only 1 kitchen, only 1  $\frac{3}{4}$  baths, and it is not a 2 unit dwelling.

**10-088.000, 50 Bob White, owners Christopher Yen & Sarah Logan**

Yen & Logan submitted a written grievance. They offered sales comps (11 Eagle, 44 Hawk Pine, 75 & 102 Bob White) in support of returning to the prior assessment for their property.

Respectfully submitted,

Cheryl A. Lindberg  
Chair, Norwich Board of Listers