Parcel ID: 15-010-100

Property Owners: Asher Auel and Jennifer Raab

Property Address: 5 Happy Hill Rd

Telephone #: 267-475-8741 and 203-214-7797

Email Address: asher.auel@gmail.com

September 30, 2025

Board of Civil Authority Town of Norwich P.O. Box 376 Norwich, VT 05055

Dear Members of the Board,

We are appealing the 2025 grand list assessment of our property as lodged by the Board of Listers. The main grounds for our appeal are:

- 1. The validity of data—specifically, the "grade factor"—on the 2025 property record card, which has an outsized role in the calculation of the house assessment:
- 2. Evidence that the property is set in the 2025 grand list at higher than fair market value.

**Grade factor.** The "grade factor" reflects the property's overall construction and finish quality, and should typically not change much unless the property undergoes significant renovations. Indeed, it appears that the majority of properties in Norwich did not see their grade factor significantly adjusted in the 2025 town-wide reassessment. In particular, the properties in our immediate area (most having gone through renovations within the last 10-20 years) saw their grade factor adjusted in the range -0.10 to +0.15 (see Table C in the Appendix), with current grade factors in the range 1.15 to 1.25. The main exception seem to be properties that underwent recent significant renovations or additions or were recent constructions, whose grade factors increased to 1.60.

However, the grade factor on our 2025 property record card is 1.60, which was raised from 1.25 in 2024. We see no justification for any significant increase in the grade factor from the 2024 level, since our house has not been remodeled, nor substantially changed, since a 2004 addition by the previous owner. Compare with the discussion below Table A in the Appendix, and the attached property record cards.

In order to model how the grade factor affects total assessment, we can use the formula, as verified with current data, from the document *Reading the AssessPro Record Card* available on the Town of Norwich site:

https://norwich.vt.us/wp-content/uploads/2013/05/APRecordCard.pdf

Reverting the grade factor to its prior value of 1.25 while keeping the rest of the property card constant, the resulting house assessment would be:

(sub area total + other features)  $\times$  (grade factor)  $\times$  (1 - depreciation rate) =  $(542,987 + 72,500) \times 1.25 \times (1 - 0.135) = 665,495$ 

Together with the yard items and land value, the total property would be:

(building) + (yard) + (land) = 
$$665,500 + 38,900 + 206,900 = 911,300$$

For comparison, adjusting the grade factor to 1.35 would result in a total property assessment of 964,600.

Finally, we present evidence that the above assessment figures are much more consistent with the current fair market value of the property.

**Fair market value.** A review of recent property sales for homes with comparable specifications justifies a fair market value of  $935,000 \pm 70,000$  for our house. See Table B in the Appendix for a list of these comparisons.

We believe that the disparity in grade factor on our 2025 property card, when fixed, would result in an assessment that better aligns with fair market value.

Respectfully, Asher Auel & Jennifer Raab 5 Happy Hill Rd, Norwich, VT

## Appendix.

**Context for our appeal.** The initial 2025 abstract assessment of our property was 1,219,000, which represented a 111% increase over the 2024 assessment of 578,400. After a very productive grievance hearing on July 17 with the Board of Listers, and subsequent property inspection, the 2025 grand list assessment for our property was reduced to 1,097,600, still a 90% increase. At the time, our grievance centered around additional errors in the 2025 abstract record card and inexplicable differences between the previous 2024 record card for our property, specifically as related to the condition grades, depreciation rate, and "other features." These were initially pointed out to KRT representative Paul Berthiaume during our informal hearing on June 13, and we were told that to address these we could send interior photos of the relevant rooms, which we promptly did via email (and received receipt confirmation from him on June 17). However, no resulting change was registered to the property card, which motivated our grievance hearing with the Board of Listers. Thus, we have been trying to fix issues with our property card since the beginning of the town-wide reassessment process.

The (post-grievance) 2025 property card shows that some of these issues were addressed by the Board of Listers, in particular, a more reasonable depreciation rate was entered and the "other features" were brought down more into line with (though still inexplicably higher than) comparable properties (see Table A for a summary and Table C for more comparisons). After inspection, the Board seemed to agree that the feature rating grades had been set erroneously high on the abstract 2025 property record card, and thus reduced those grades from "Very Good" to "Good". But the Board did not commensurably reduce the "grade factor," which is the figure that actually impacts the assessment formula. Hence no meaningful change in our assessment resulted from those feature grade adjustments.

We also dispute that "Good" is an accurate rating, and believe that the 2024 property record card listing these grades primarily as "Average" (and an occasional "Average/Good") is still accurate, and more in line with comparable properties (see Table C for comparisons). It appears that "Good" ratings (general and room) tend to align more with properties that are either recently new construction or recently renovated (see the discussion below Table A). Again, we see no justification for the increase in room grades, general grade, or grade factor.

Table A summarizes the changes in grades, depreciation, and other features on our property cards, which are also included below.

Table A	2024 Property Card	2025 Abstract Card	2025 Property Card
General Grade	C++ AVG	B Good	B Good
<b>Physical Condition</b>	GD Good	VG Very Good	GD Good
Base \$/SQ	100	185	185
Grade Factor	1.25	1.60	1.60
Depreciation	10.1%	5.4%	13.5%
Other Features	55,550	100,000	72500
Full Bath	GOOD	VERY GOOD	GOOD
A Bath	AVERAGE	VERY GOOD	GOOD
3/4 Bath	AVERAGE	VERY GOOD	GOOD
1/2 Bath	AVERAGE	VERY GOOD	GOOD
Other Fixtures 2	AVERAGE	VERY GOOD	GOOD
Kitchen	AVG/GD	VERY GOOD	GOOD

We realize and appreciate that the Board of Listers has a difficult job in assigning these grades, which are somewhat subjective. Reviewing grades in nearby and comparable properties gives a sense of the possible range of their meaning. Here are two examples of nearby houses that recently underwent major remodeling/additions or were recently constructed:

11 Cossingham Rd (parcel ID 15-030-000) is an Old Style building with 3215 sqft, 4 baths and 4 bedrooms, which has recently undergone an extensive remodel and addition.

Room grades "Good", general grade "B - Good", grade factor 1.60.

401 Bragg Hill Rd (parcel ID 15-028-000) is a Contemporary building built in 2020, with 2520 sqft, 3 baths and 3 bedrooms.

Room grades "Good", general grade "B - Good", grade factor 1.60.

Our house's grades were raised in 2025 to the same level as such houses, but with no justification, especially in light of the fact that our house has not been remodeled, nor substantially changed, since a 2004 addition by the previous owner. Indeed, two of our three full baths still feature molded plastic tubs and walk-in showers, aging and out-dated tile work with rotting grout, hardware store fixtures, and formica/plastic vanities. While the primary suite bathroom was installed with higher-quality fixtures in 2004, it has not been renovated since, and is showing its age (along with more serious issues, such as a failed shower pan). In the kitchen, two of the four burners on the 20 year-old gas stove are no longer functional, and the dishwasher and refrigerator (of the same era) recently died. By contrast, 11 Cossingham Rd, with the same building style (Old Style) and purchased in the same inflated market, has undergone an extensive remodel and an addition. Yet both properties are treated as having the same finish grade. Additional comparisons highlighted in Table C attest to our grades (as well as the resulting price/sqft) being out of balance.

## List of recent sales of comparable properties.

Table B	1528 Beaver Meadow	336 Turnpike	398 Hawk Pine Rd	43 Hazen	80 Hickory Ridge	112 Hopson	185 Upper Pasture
Sqft	2846	2625	2936	2872	2607	2590	5226
Bedrooms	3	3	3	4	3	3	4
Bathrooms	3	3	4	2	4	2	3
2025 Base \$/Sqft	155	155	155	150	155	155	155
2025 Grade Factor	1.15	1.60	1.15	1.00	1.60	1.60	1.15
2025 Assessmen t	812,800	965,400	685,700	435,800	1,185,000	933,600	955,800
2024 Assessmen t	403,300	594,900	513,400	730,000	671,300	570,000	1,116,700
Sale price	815,000	900,000	915,000	950,000	975,000	1,100,000	875,000
Sale date	08/15/24	07/02/24	09/28/23	07/14/25	08/23/23	06/30/25	12/30/25

Table B	89 Church St	222 Tucker Hill	66 Old Coach Rd	34 Barbara Lee Ln	114 McKenn a	24 Penny Ln	153 Upper Pasture	192 Elm St
Sqft	3480	3523	2644	2600	2712	3469	2685	4329
Bedrooms	4	4	5	4	3	3	3	6
Bathrooms	3	3	3	3	3	4	3	3
2025 Base \$/Sqft	185	180	185	185	185	180	185	185
2025 Grade Factor	1.25	1.15	1.00	1.15	1.15	1.25	1.25	1.15
2025 Assessment	745,000	982,000	433,000	870,200	732,700	978,000	937,200	902,700
2024 Assessment	932,300	758,200	654,700	539,800	394,000	500,000	456,000	699,300
Sale price	835,000	925,00	915,000	943,382	965,000	970,000	1,000,000	910,000
Sale date	01/24/25	08/30/24	09/28/23	03/28/25	07/21/25	08/02/23	06/15/23	02/09/23

List of grades and important property card aspects of comparable properties, together with comparisons with 2024 data. An elaboration on a list submitted with our Board of Listers grievance.

Table C	5 Happy Hill	1047 Bragg	1512 Beaver	344 Bragg	658 Bragg	1399 Beaver	307 Beaver	160 Happy Hill	15 Happy Hill
General Grade	B Good	C+ AVG+	C+ AVG+	C+ AVG+	C+ AVG+	C+ AVG+	C+ AVG+	B- Good-	B- Good-
Physical Condition 2025	GD	AVG	AVG	AVG	GD	AVG	AVG	AVG	GD
Base \$/SQ	185	155	155	185	155	155	155	155	155
<b>Grade Factor</b>	1.60	1.15	1.15	1.15	1.15	1.15	1.15	1.25	1.25
Depreciation	13.5%	5%	19%	14.5%	12.8%	18.5%	18%	16%	8.5%
Other Features	72,500	74,285	59,500	41,000	64,500	48,675	55,250	65,994	63,278
SQFT	2784	3639	2742	3033	1955	4070	2933	3553	4813
Val/SQFT	306	204	186	222	281	167	180	182	214
Full Bath	GOOD	AVG/ GD	AVG (3)	AVG (2)	AVG (2)	AVG/GD	GD	GD	AVG/ GD
A Bath	GOOD	AVG				AVG	AVG	AVG	AVG
3/4 Bath	GOOD	AVG			AVG/ GD			AVG	
1/2 Bath	GOOD	AVG	AVG	AVG	AVG	AVG	AVG		AVG
Other Fixtures	GOOD	AVG (3)	AVG(1)		AVG	AVG (2)	AVG	AVG (2)	AVG (3)
Kitchen	GOOD	AVG/ GD	AVG/ GD	AVG	GD	AVG	AVG/ GD	GD	AVG
2024									
Base \$/SQ	100	100	100	100	100	100	100	100	100
Grade Factor	1.25	1.12	1.12	1.00	1.25	1.12	1.00	1.35	1.35
Depreciation	10%	1%	13%	6.8	14%	12%	12%	8%	25%
Other Features	55,550	64,601	58,500	40,500	48,275	54,200	54,450	62,050	59,525

List of comparable properties whose 2025 abstract assessment were much lower, submitted with our Board of Listers grievance.

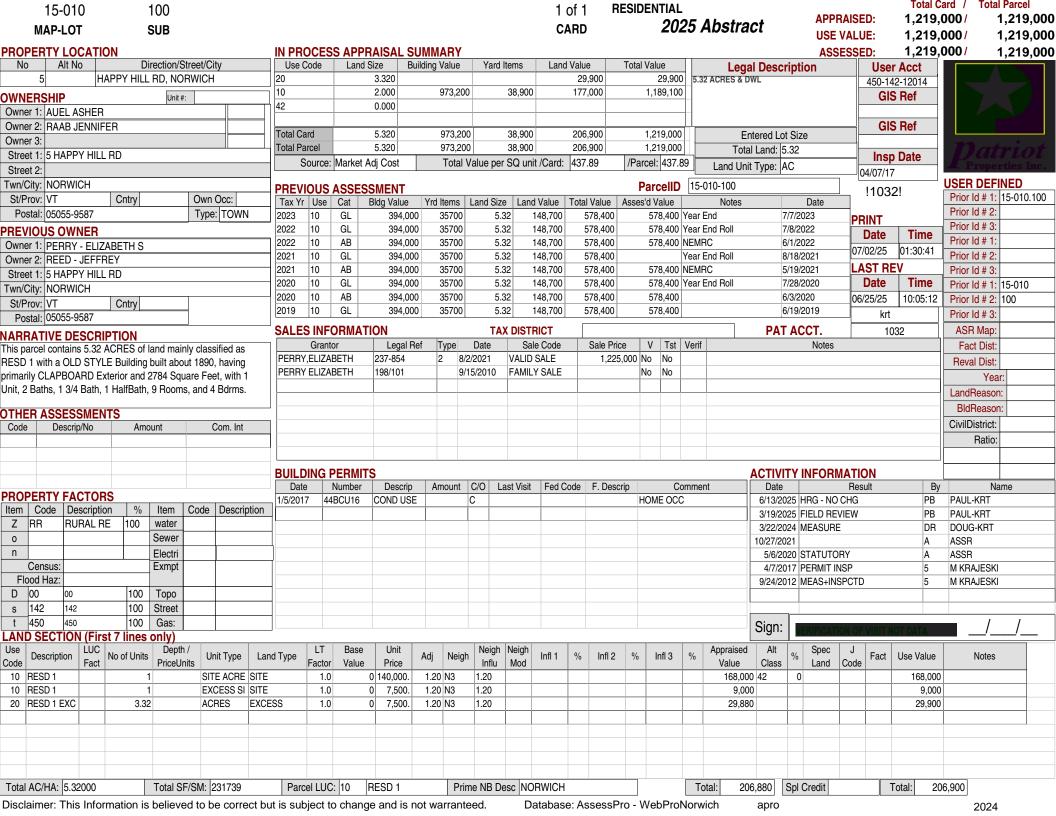
Table D	Lot (acres)	2024 Value	2025 Abstract	House (bed)	House (bath)	House (sqft)	Comments
5 Happy Hill Rd	5.32	578,400	1,219,000	4	3.5	2,790	Not updated since 2004
1047 Bragg Hill Rd	4.40	694,300	957,300	4	3.5	3,705	Much larger house, recently updated, pond
1512 Beaver Meadow Rd	10.20	517,300	785,200	4	3.5	2,492	More land, updated kitchen, last sold 2007
227 Elm St	17.70	750,400	976,100	4	3.5	3,191	Much more land, larger house, pool, close in
344 Bragg Hill Rd	10.10	567,800	911,100	4	2.5	3,033	More land, not recently sold
674 Beaver Meadow Rd	2.50	587,000	967,000	4	2.5	3,439	Larger house, not sold recently
19 Bragg Hill Rd	2.85	247,400	897,600	3	2.5	2,967	Similarly sized house, less land, closer to town
658 Bragg Hill Rd	10.01	683,400	873,600	4	3.5	2,362	More land, not sold since 2002
114 Acadamy Rd	0.62	544,600	809,700	4	3	2,977	Same size house, sold before pandemic
287 Bragg Hill Rd	13.40	688,000	931,000	4	2.5	3,894	Much more land, much larger house
1399 Beaver Meadow Rd	6.10	634,000	924,500	5	2.5	4,157	Much larger house, last sold 2004
946 Beaver Meadow Rd	14.85	476,400	911,600	4	1.5	2,375	Much more land, not sold recently
724 Bragg Hill Rd	20.02	658,000	845,800	3	2.5	2,448	Much more land, not recently sold
391 Bragg Hill Rd	36.98	600,100	836,700	3	2.5	2,113	Much more land, smaller house
307 Beaver Meadow Rd	2.46	511,800	808,800	4	2.5	2,989	Less land, not sold recently
1415 Beaver Meadow Rd	6.30	355,000	822,700	3	2.5	2,240	Last sold 2016
23 Cossingham Rd	7.40	446,000	687,700	3	1.75	2,558	More land, smaller house, not sold recently

List of properties whose 2025 abstract assessment is similar to ours, but for which the property seems much more valuable, submitted with our Board of Listers grievance.

Table E	Lot (acres)	2024 Value	2025 Abstract	House (bed)	House (bath)	House (sqft)	Comments
5 Happy Hill Rd	5.32	578,400	1,219,000	4	3.5	2,790	Not updated since 2004
160 Happy Hill Rd	24.80	934,500	1,224,000	3	3.5	4,577	Much more land, with view and pond, much larger house
63 Houglas Hill Rd	10.50	848,000	1,297,000	6	4	4,124	More land, with view and pool, much larger house
688 Bragg Hill Rd	20.02	872,000	1,250,900	4	3.5	4,032	Much more land, much larger house, last sold 1995
82 Elm St	5.99	722,600	1,161,200	5	4	2,741	Similar sized house, updated, in-town
17 Bragg Hill Rd	4.15	831,800	1,160,500	4	3.5	4,102	Much larger house, closer to town
974 Beaver Meadow Rd	49.00	608,500	1,141,000	5	3	2,500	Much more land, not recently sold
498 Bragg Hill Rd	31.54	788,100	1,134,900	4	3	2,728	Much more land, not sold recently
92 Happy Hill Rd	15.70	621,600	1,075,800	3	3	3,500	Much more land, view, larger house, updated
888 Beaver Meadow Rd	5.56	624,800	1,061,200	5	3.5	3,750	Larger house, view
1488 Beaver Meadow Rd	21.10	354,600	1,068,900	2	2.5	2,641	Much more land, recently updated
1705 Beaver Meadow Rd	12.26	531,000	1,038,100	4	4	3,308	Much more land, larger house, last sold 1969
884 Bragg Hill Rd	43.70	557,000	1,007,800	4	2	2,805	Much more land, last sold 2003
1448 Beaver Meadow Rd	114.00	518,100	1,256,400	2	1.5	2,816	Much more land, not recently sold
211 Brigham Hill Rd	9.05	931,900	1,410,000	3	2.5	4,170	More land, much larger house, updated

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St/Prov:	VT		Cntry		Own Occ:		Tax Yr Us			ldg Value	Yrd	Items	Land Siz	e Land	l Value	Total \	Value A				Notes	Date		!1032	2!	Prior Id # 1:	15-010.100
Postal:		5-9587	)		Type: TOWN	v	2023 10		GL	394,00		35700			148,700		78,400			Year End		7/7/2023				Prior Id # 2:	
PREVIO					. , , , , , , , , , , , , , , , , , , ,	•	2022 10		GL	394,00		35700			148,700		78,400			Year End		7/8/2022	PI	RINT		Prior Id # 3:	
Owner 1:			ADETLLO				2022 10		AB	394,00		35700			148,700		78,400			NEMRC		6/1/2022		Date	Time	Prior Id # 1:	
Owner 2:							2021 10		GL	394,00		35700			148,700		78,400			Year End	Roll	8/18/2021	30	3/19/25	11:57:02	Prior Id # 2:	
							2021 10		AB	394,00		35700			148,700		78,400	5		NEMRC		5/19/2021	L	AST RE	:V	Prior Id # 3:	
		PPY HILL	. אט				2020 10		GL	394,00		35700			148,700		78,400		,	Year End	Roll	7/28/2020		Date	Time	Prior Id # 1:	15-010
Twn/City:		WICH	0.1	-			2020 10		AB	394,00		35700			148,700		78,400		578,400			6/3/2020	07	7/30/25	12:25:21	Prior Id # 1:	
St/Prov:		. 0.507	Cntry				2019 10		GL	394,00		35700			148,700		78,400		78,400			6/19/2019	01	cher		Prior Id # 2:	100
Postal:	_																		,	1					•		
NARRA1							SALES IN				- f -			X DIST			0-1- 0:		, -,	17	PA	AT ACCT.		10	32	ASR Map:	
					classified as			anto		Legal F		71	Date		e Code	5	Sale Price		/ Tst	Verif		Note	S			Fact Dist:	
					1890, having		PERRY,EL			237-854	- 2		2/2021	VALID			1,225,0									Reval Dist:	
					re Feet, with '		PERRY EL	IZAB	EIH	198/101		9/1	5/2010	FAMIL'	YSALE			No	No							Year	
Unit, 2 Ba	ths, 13	3/4 Bath,	1 HalfBath,	9 Rooms,	and 4 Bdrms.	.																				LandReason:	
OTHER		001451	TO																							BldReason	
OTHER					0 11																					CivilDistrict:	
Code	Desc	crip/No	Amo	unt	Com. Int																						
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DDODE	TV F	ACTOR	) C				Date		lumber	Descrip				ast Visit	Fed C	ode	F. Descrip			omment	Dat			sult	By		ne
PROPER				Itama C	Danesii		1/5/2017	44E	BCU16	COND US	E		С					HOI	ME OCC	C		2025 INSPEC	T		L	LISTERS	
		Description			Code Descri	ption															7/17/				L	LISTERS	
		RURAL R	E  100	water																		2025 HRG - N			PB	PAUL-KRT	
0	_			Sewer																		2025 FIELD F			PB	PAUL-KRT	
n				Electri																		2024 MEASU	RE		DR	DOUG-KRT	
	nsus:			Exmpt																	10/27/				Α	ASSR	
Flood	-	^	1400	Tana																		2020 STATU			A	ASSR	
D 00	0			Торо																		2017 PERMIT		_	5	M KRAJESKI	
s 142		42		Street																	9/24/	2012 MEAS+	INSPCTI	ט	5	M KRAJESKI	
t 450			100	Gas:																	Sign	1: VERIFICA	STION O	E VISIT N	OT DATA	/	1
	ECTI(	JN (Firs	t 7 lines	only)				<b>T</b>	<b>D</b>	11.7			N	[h ]											VI VAIA		
Use Code De	scription	n LUC   Fact	No of Units	Depth / PriceUnits	Unit Type	Lanc	d Type Fac		Base Value	Unit Price	Adj	Neigh	Neigh Influ	Neigh Mod	Infl 1	%	Infl 2	%	Infl 3	% A	ppraised Alt Value Clas	1 %	: J I Code	Fact	Use Value	Notes	
10 RES	SD 1	, 401	1	1 110001110	SITE ACRE	SITF		1.0		140,000.	1.20	N3	1.20	11130							168,000 42	0	. 5000		168,000		
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20 RES		c	3.32			EXCES		1.0	0		1.20		1.20					_			29,880		+	+ +	29,900		
		-	0.02							1,000.		1						$\neg$						1 1			
Total AC	/HA · 5	32000		Total SE/	SM: 231739	1	Parcel L	UC:	10 R	ESD 1		Prin	ne NB D	esc NO	RWICH					Total:	206 880	Spl Credit		Т	otal: 2	06,900	
						4 l 1										^ -	D		OE 41						otal. Zi		
Disciaim	ier. i r	iis intor	mation is	pelieved	I to be corre	eci Dui	ı is subjec	il IO	change	and is	HOL WA	arrante	eu.	Da	alabas	e: ASS	sessPro	) - ZU	ZO ADS	suaci	Pam	iela				2024	

