

Town of Norwich Board of Civil Authority

Tax Assessment Appeals

Wednesday, September 17, 2025

5:30pm

Katharine & Davis Kitchel

Lister Packet

Contents:

1. Lister Memo
2. Property Record Card for 597 Sugartop Rd.
3. Vermont Property Transfer Tax Return #112-03
4. 2003 Grand List for 597 Sugartop Rd.
5. Property Record Card for 592 Sugartop Rd.
6. KRT Data Collection Card for 592 Sugartop Rd.
7. Current Use data for 592 Sugartop Rd.
8. Photo of view from 597 Sugartop Rd.
9. KRT Comparables

Town of Norwich, Vermont



CHARTERED 1761

TO: Board of Civil Authority – Town Clerk Trajman

FROM: Board of Listers – Lindberg, Smith and Ciccotelli

RE: Kitchel appeal – Parcel ID # 14-026.000

DATE: September 17, 2025

Property Description: The parcel is located at 597 Sugartop Road. There is a 2-story contemporary-style dwelling of 4,271 finished square feet built in 1981 with 4 bedrooms and 3 baths. The dwelling has an overall grade of B-, the kitchen and baths are rated Average and the depreciation is 22%. The assessed value of the dwelling is \$714,000 with yard items assessed at \$9,200 and 109.2 acres assessed at \$856,900. The total assessed value on the 2025 Grand List is \$1,580,100. An interior inspection of the dwelling was conducted on 3-18-2024.

Basis for the Appeal:

1) Inconsistency with Adjustment Rate

The appellant mentions the land value of 592 Sugartop Road. The "Adjustment Rate" is a calculation based on all factors attributed to the land. The factor of .26 on the neighbor's land takes into account the 70% reduction for a conservation easement on 83.6 acres. The Listers had no knowledge of the 70% reduction placed on 83.6 acres at 592 Sugartop, which did not exist in any prior year assessment. The Listers are attaching a copy of the Property Record Card from the inspection conducted by KRT at 592 Sugartop. The Listers cannot find any evidence that the property owner requested this reduction, nor can we find any evidence on what prompted KRT to apply this reduction.

2) Inconsistency with Application of Conservation Easement

The Listers cannot substantiate an "inconsistency with the application of conservation easement" as we do not have a conservation easement in our file for the appellant's property. In addition, the Listers note that the appellant paid \$700,000 for this property in 2003, when it was assessed at \$489,500 and with the knowledge that there was already a conservation easement on the land. A request for a 70% reduction for a conservation easement would not seem to be supported by the appellant's willingness to accept the conservation easement at the time of purchase and pay 43% over assessed value. As noted above, the 70% reduction on 83.6 acres (should be 60 acres per easement document) at 592 Sugartop is not supported by any evidence and the Listers do not support granting a 70% reduction to 104.2 acres at 597 Sugartop. Our research indicates that the conservation easement did not have a negative impact on the appellant's willingness to purchase the land at fair market value.

3) Error in the View Code

KRT established 4 levels of View Codes.

VW1 = Obstructed view

VW2 = Average view

VW3 = Good view

VW4 = Excellent view

We are attaching a photo dated 3/18/2024 of the view from the appellant's parcel. The Listers believe that this photo provides sufficient reason to apply the classification of VW2, which is consistent with the KRT rating of an "Average view".

The Listers consider the 2025 Grand List assessment of \$1,580,100 the correct value for this property.

14-026

000

MAP-LOT

SUB

1 of 1
CARD

RESIDENTIAL

NORWICH, VT

APPAISED:

Total Card / Total Parcel

1,580,100/ 1,580,10

USE VALUE:

1,580,100/ 1,580,10

ASSESSED:

1,580,100/ 1,580,10

PROPERTY LOCATION

No	Alt No	Direction/Street/City
597		SUGARTOP RD, NORWICH

OWNERSHIP

Owner 1: KITCHEL DAVIS
Owner 2: KITCHEL KATHARINE
Owner 3:
Street 1: 597 SUGARTOP RD
Street 2:

Twn/City: WHITE RIVER JUNCTION

St/Prov: VT Cntry Own Occ:
Postal: 05001 Type: TOWN

PREVIOUS OWNER

Owner 1:
Owner 2:
Street 1:
Twn/City:
St/Prov: Cntry
Postal:

NARRATIVE DESCRIPTION

This parcel contains 109.2 ACRES of land mainly classified as RESD 2 with a CONTEMPORARY Building built about 1981, having primarily CLAPBOARD Exterior and 4271 Square Feet, with 1 Unit, 1 Bath, 1 3/4 Bath, 1 Half Bath, 9 Rooms, and 4 Bdrms.

OTHER ASSESSMENTS

Code	Descrip/No	Amount	Com. Int
------	------------	--------	----------

PROPERTY FACTORS

Item	Code	Description	%	Item	Code	Description
Z	RR	RURAL RE	100	water		
o				Sewer		
n				Electri		
Census:				Exmpt		
Flood Haz:						
D	00	00	100	Topo		
s	142	142	100	Street		
1	450	450	100	Gas:		

LAND SECTION (First 7 lines only)

Use Code	Description	LUC Fact	No of Units	Depth / Price/Units	Unit Type	Land Type	LT Factor	Base Value	Unit Price	Adj	Neigh	Neigh Infl	Neigh Mod	Infl 1	%	Infl 2	%	Infl 3	%	Appraised Value	Alt Class	%	Spec Land	J Code	Fact	Use Value	Notes
11	RESD 2		1		SITE ACRE SITE		1.0	0	140,000.	1.96	RG	1.40	VW2							274,400						274,400	
11	RESD 2		1		EXCESS SI SITE		1.0	0	7,500.	1.40	RG	1.40								10,500						10,500	
21	RESD 2 EXC		1.5		ACRES EXCESS		1.0	0	7,500.	1.26	RG	1.40		TOPO	-10					14,175						14,200	
60	CURRENT U:		104.2		ACRES EXCESS		1.0	0	7,500.	0.69	RG	1.40		TOPO	-20					541,965						542,000	
60	CURRENT U:		1.5		ACRES EXCESS		1.0	0	7,500.	1.40	RG	1.40								15,750						15,800	

IN PROCESS APPRAISAL SUMMARY

Use Code	Land Size	Building Value	Yard Items	Land Value	Total Value
60	105.700			557,800	557,800
21	1.500			14,200	14,200
11	2.000	714,000	9,200	284,900	1,008,100
Total Card	109.200	714,000	9,200	856,900	1,580,100
Total Parcel	109.200	714,000	9,200	856,900	1,580,100
Source: Market Adj Cost		Total Value per SQ unit /Card: 369.96		/Parcel: 369.96	

PREVIOUS ASSESSMENT

Tax Yr	Use	Cat	Bldg Value	Yrd Items	Land Size	Land Value	Total Value	Asses'd Value	Notes	Date
2025	11	GL	714,000	9200	109.2	856,900	1,580,100	1,580,100	Year End Roll	8/21/2025
2024	11	GL	714,000	9200	109.2	856,900	1,580,100	1,580,100	Correct Dates	8/20/2025
2023	11	GL	405,600	5300	109.2	372,400	783,300	783,300	Year End	7/7/2023
2022	11	GL	405,600	5300	109.2	372,400	783,300	783,300	Year End Roll	7/8/2022
2022	11	AB	405,600	5300	109.2	372,400	783,300	783,300	NEMRC	6/1/2022
2021	11	GL	405,600	5300	109.2	372,400	783,300	783,300	Year End Roll	8/18/2021
2021	11	AB	405,600	5300	109.2	372,400	783,300	783,300	NEMRC	5/19/2021
2020	11	GL	405,600	5300	109.2	372,400	783,300	783,300	Year End Roll	7/28/2020

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif
---------	-----------	------	------	-----------	------------	---	-----	-------

TAX DISTRICT

PAT ACCT.

Notes

ParcelID 14-026-000

!1014!

PRINT

Date Time
09/10/25 17:02:41

LAST REV

Date Time
07/29/25 12:48:27

Amanda

1014



USER DEFINED

Prior Id # 1: 14-026.000
Prior Id # 2:
Prior Id # 3:
Prior Id # 1:
Prior Id # 2:
Prior Id # 3:
Prior Id # 1: 14-026
Prior Id # 2: 000
Prior Id # 3:
ASR Map:
Fact Dist:
Reval Dist:
Year:
Land Reason:
Bld Reason:
Civil District:
Ratio:

BUILDING PERMITS

Date	Number	Descrip	Amount	C/O	Last Visit	Fed Code	F. Descrip	Comment
------	--------	---------	--------	-----	------------	----------	------------	---------

ACTIVITY INFORMATION

Date	Result	By	Name
7/22/2025		L	LISTERS
3/12/2025	FIELD REVIEW	KL	KL-KRT
3/18/2024	M+L	EK	ED-KRT
11/16/2015	MAP CHG	A	ASSR
3/30/2015	C-MEAS+NSP	2	W KRAJESKI
5/25/2013	HRG - CHG	1	NEMC
5/25/2013	INSPECT	3	R FAVOR
9/6/2012	MEAS/LEFT CD	3	R FAVOR

Sign:

Total AC/HA: 109.20000 Total SF/SM: 4756752 Parcel LUC: 11 RESD 2 Prime NB Desc: RURAL GOOD

Total: 856,790 Spl Credit Total: 856,900

Type:	9	- CONTEMPORARY
Sty Ht:	2	- TWO STORY
(Liv) Units:	1	Total: 1
Foundation:	1	- CONCRETE
Frame:	1	- WOOD
Prime Wall:	2	- CLAPBOARD
Sec Wall:		
Roof Struct:	1	- GABLE
Roof Cover:	1	- ASPHALT SH
Color:		NATURAL
View / Desir:		

Grade: B- - GOOD (-)	
Year Blt: 1981	Eff Yr Blt:
Alt LUC:	Alt %:
Jurisdic:	Fact:
Const Mod:	
Lump Sum Adj:	

Avg Ht/FL:	STD	
Prim Int Wal:	1	- DRYWALL
Sec Int Wal:		%
Partition:	T	- TYPICAL
Prim Floors:	2	- SOFTWOOD
Sec Floors:	4	- CARPET 50 %
Bsmnt Flr:	12	- CONCRETE
Subfloor:		
Bsmnt Gar:		
Electric:	3	- TYPICAL
Insulation:	2	- TYPICAL
Int vs Ext:	S	
Heat Fuel:	6	- WOOD
Heat Type:	3	- FORCED H/W
# Heat Sys:	1	
% Heated:	90	% AC:
Solar HW:	NO	Central Vac:
% Corn Wal		% Sprinkled

SPEC FEATURES/YARD ITEMS

Code	Description	A	Y/S	Qty
------	-------------	---	-----	-----

41	IMP SHD	D Y	124X51	C	AV	1981	12.78 T	60	11	6,300	6,300
41	IMP SHD	D Y	114X16	C	AV	2023	16.29 T	20	11	2,900	2,900
SOL	SOLAR	D Y	140	C	AV	2023	T	0	11		

More: N

Total Yard Items:

9,200

Total Special Features:

9.200

Full Bath: 1	Rating: AVERAGE
A Bath:	Rating:
3/4 Bath: 1	Rating: AVERAGE
A 3QBth:	Rating:
1/2 Bath: 1	Rating: AVERAGE
A HBth:	Rating:
OthrFix: 2	Rating: AVERAGE

Kits:	1	Rating:	AVG/GD
A Kits:		Rating:	
Frpl:		Rating:	
WSFrue:	1	Rating:	AVERAGE

Location:	
Total Units:	
Floor:	
% Own:	
Name:	

Phys Cond:	AV - Average	22.0%
Functional:		0.0%
Economic:		0.0%
Special:		0.0%
Override:		0.0%
	Total:	22.0%

Basic \$ / SQ: 155.00
Size Adj: 0.91706860
Const Adj: 1.00000000
Adj \$ / SQ: 142.146
Other Features: 46232
Grade Factor: 1.25
NBHD Inf: 1.00000000
NBHD Mod:
LUC Factor: 1.00
Adj Total: 915332
Depreciation: 201373
Depreciated Total: 713959

SOLAR; INTERNAL FLOW = DESIGN; OTF =
SINK AND SHOWER . 3/24
EXTRA=SINK+SHOWER . PARTIAL MTN VIEW.

1st Res Grid	Desc: Line 1										# Units: 1	
Level	FY	LR	DR	D	K	FR	RR	BR	FB	HB	L	O
Other												
Upper												
Lvl 2												
Lvl 1												
Lower												
Totals		RMs: 9		BRs: 4		Baths: 1		HB: 1				

Exterior:
Interior:
Additions:
Kitchen:
Baths:
Plumbing:
Electric:
Heating:
General:

No Unit	RMS	BRS	FL
1	9	4	M
Totals			
1	9	4	

Rate	Parcel ID	Typ	Date	Sale Price
WtAv/SQ:	AvRate:	Ind.Val:		
Juris. Factor:		Before Depr:	177.68	
Special Features: 0		Val/Su Net:	95.37	
Final Total:	714000	Val/Su SzAd:	167.17	

Code	Description	Area - SQ	Rate - AV	Undepr Value
SFL	2ND FLOOR	2,248	130.770	293,980
FFL	1ST FLOOR	2,023	142.150	287,561
BMT	BASEMENT	858	35.540	30,490
GAR	GARAGE	616	37.780	23,270
CAT	CATH CEILING	529	35.540	18,799
WDK	WOOD DECK	351	19.010	6,671
OSP	SCRN PORCH	288	35.540	10,234
LNT	LEAN-TO	276	6.720	1,856
Net Sketched Area: 7,487			Total:	686,032
Size Ad	4271: Gross Area	7487	FinArea	4271

	Sub Area	% Usbl	Descrip	% Type	Qu	# Ter
80						
61						
90						
70						
99						
71						
34						
56						
32						
71						

IMAGE

AssessPro Patriot Properties, Inc



03/18/2024

VERMONT PROPERTY TRANSFER TAX RETURN

VERMONT DEPARTMENT OF TAXES
MONTPELIER, VERMONT 05609-1401

(PLEASE TYPE OR PRINT CLEARLY)

A SELLER'S (TRANSFEROR'S) NAME(S)	COMPLETE MAILING ADDRESS FOLLOWING TRANSFER	SOCIAL SECURITY NO. OR TAXPAYER IDENT. NO.
JUDITH A. McALLISTER BRUCE D. McALLISTER	597 Sugartop Road Norwich, VT 05055	[REDACTED]
B BUYER'S (TRANSFeree'S) NAME(S)	COMPLETE MAILING ADDRESS FOLLOWING TRANSFER	SOCIAL SECURITY NO. OR TAXPAYER IDENT. NO.
DAVIS B. KITCHEL KATHARINE T. W. KITCHEL	P.O. Box 831 Norwich, VT 05055	[REDACTED]

C PROPERTY LOCATION (Address in full) 597 Sugartop Road, Norwich, VT	D DATE OF CLOSING 9/2/03
--	------------------------------------

E INTEREST IN PROPERTY			
1. ☒ FEE SIMPLE	3. ☐ UNDIVIDED 1/2 INTEREST	5. ☐ TIME-SHARE	7. ☐ EASEMENT/ROW
2. ☐ LIFE ESTATE	4. ☐ UNDIVIDED _____ % INTEREST	6. ☐ LEASE	8. ☐ OTHER _____

F LAND SIZE (Acres or fraction thereof) 109.2 +- ac.	G SPECIAL FACTORS: HAVE DEVELOPMENT RIGHTS BEEN CONVEYED WAS SALE BETWEEN FAMILY MEMBERS ☒ NO ☐ YES FINANCING: ☐ CONVENTIONAL/BANK ☐ OWNER FINANCING ☐ OTHER
--	---

H BUILDINGS ON PROPERTY AT THE TIME OF TRANSFER (CHECK ALL THAT APPLY):			
1. ☐ NONE	5. ☐ FARM BUILDINGS	9. ☐ STORE	
2. ☐ FACTORY	6. ☐ MULTI-FAMILY WITH _____ (INSERT NUMBER) DWELLING UNITS TRANSFERRED	10. ☐ OTHER _____	DESCRIBE
3. ☒ SINGLE FAMILY DWELLING	7. ☐ MOBILE HOME YEAR _____ MAKE _____ SER. NO. _____		
4. ☐ CAMP/VACATION HOME	8. ☐ CONDOMINIUM WITH _____ (INSERT NUMBER) UNITS TRANSFERRED		
CHECK WHETHER THE BUILDINGS WERE EVER ☐ OCCUPIED ☐ RENTED ☐ WILL BE RENTED AFTER SALE			

I PRIMARY USE OF PROPERTY BEFORE TRANSFER (CHECK ONE):			
1. ☒ PRIMARY RESIDENCE	3. ☐ CAMP/VACATION	5. ☐ OPERATING FARM	7. ☐ COMMERCIAL/INDUSTRIAL _____ DESCRIBE
2. ☐ OPEN LAND	4. ☐ TIMBERLAND	6. ☐ GOVERNMENT USE	8. ☐ OTHER _____ DESCRIBE

J PRIMARY USE OF PROPERTY AFTER TRANSFER (CHECK ONE):			
1. ☒ PRIMARY RESIDENCE	3. ☐ CAMP/VACATION	5. ☐ OPERATING FARM	7. ☐ COMMERCIAL/INDUSTRIAL _____ DESCRIBE
2. ☐ OPEN LAND	4. ☐ TIMBERLAND	6. ☐ GOVERNMENT USE	8. ☐ OTHER _____ DESCRIBE

WAS PROPERTY PURCHASED BY TENANT ☐ NO ☐ YES DOES BUYER HOLD TITLE TO ANY ADJOINING PROPERTY ☒ NO ☐ YES

K CURRENT USE VALUE PROGRAM: IS ANY PORTION OF THE LAND BEING CONVEYED SUBJECT TO A LIEN OR OTHER RESTRICTIONS UNDER THE AGRICULTURAL AND MANAGED FOREST LAND USE VALUE PROGRAM CHAPTER 124 OF 32 V.S.A. ☒ YES ☐ NO

L IF TRANSFER IS EXEMPT FROM PROPERTY TRANSFER TAX, CITE EXEMPTION FROM INSTRUCTIONS AND COMPLETE SECTIONS M, N, AND O BELOW.

M TOTAL PRICE PAID \$ 700,000.00	N PRICE PAID FOR PERSONAL PROPERTY \$ _____	O PRICE PAID FOR REAL PROPERTY \$ 700,000.00
--	---	--

STATE TYPE OF PERSONAL PROPERTY _____
IF PRICE PAID FOR REAL PROPERTY IS LESS THAN FAIR MARKET VALUE, PLEASE DESCRIBE: _____

PROPERTY TRANSFER TAX	MAKE CHECKS PAYABLE TO: VERMONT DEPARTMENT OF TAXES	TAX DUE: Enter amount from rate schedule on reverse side. COMPLETE RATE SCHEDULE FOR ALL TRANSFERS \$ 8,000.00
------------------------------	--	--

Q DATE SELLER ACQUIRED 4/2/81

R IF A VERMONT LAND GAINS TAX RETURN IS NOT BEING FILED, CITE EXEMPTION FROM INSTRUCTIONS ON PAGE 4 OF THIS BOOKLET _____
(CONTINUED ON REVERSE SIDE)

THIS SECTION TO BE COMPLETED BY TOWN OR CITY CLERK

TOWN/CITY Norwich
DATE OF RECORD September 2, 2003
BOOK NUMBER 160 PAGE NO. 15-17
LISTED VALUE \$ 489,500 GRAND LIST YEAR OF 2003
PARCEL ID NO. 14-026
GRAND LIST CATEGORY R2

ACKNOWLEDGMENT
RETURN RECEIVED (INCLUDING CERTIFICATES AND ACT 250 DISCLOSURE STATEMENT) AND TAX PAID.
SIGNED Bernie M. Munk CLERK
DATE September 2, 2003

TOWN NUMBER
112-03

4

07/08/2003
09:44 am

Town of Norwich Grand List
Grand List Report (Detail)
By Name For All Parcels In All Districts

Page 178
lister

				TAXABLE VALUATIONS		EXEMPTIONS / CONTRACTS	
MAY, DONALD H				DISTRICTS: VILL		SPAN: 450-142-12426	
PO BOX 742	ACRES	0.30		LAND	89,100		
NORWICH, VT 05055-0742				BUILDING	161,277		
.3 ACRE & DWL				TOTAL REAL	250,400		
1 HAZEN STREET				GRAND LIST	2,504.00		
49A-016000							
20-204.000	R1	T				HOMESTEAD	250,400
MAYNARD, GRETCHEN				SPAN: 450-142-12944			
MAYNARD, ROGER, JR	ACRES	0.99		LAND	50,050		
794 TURNPIKE RD				BUILDING	108,082		
NORWICH, VT 05055				TOTAL REAL	158,100		
.99 ACRE & DWL				GRAND LIST	1,581.00		
794 TURNPIKE ROAD							
71A-049000						HOMESTEAD	158,100
10-098.000	R1	T					
MCALLISTER JUDITH A.				SPAN: 450-142-12811			
379 SUGARTOP RD	ACRES	109.20		LAND	181,888		
WRJ VT 05001				BUILDING	307,643		
109.2 ACRES & DWL				TOTAL REAL	489,500	LAND USE	133,397.00
597 SUGARTOP ROAD				GRAND LIST	3,561.03		
66A-023000							
14-026.000	R2	T				HOMESTEAD	342,800
MCALLISTER, STEPHEN				DISTRICTS: VILL		SPAN: 450-142-12214	
191 BEAVER MEADOW RD	ACRES	1.40		LAND	64,600		
NORWICH VT 05055				BUILDING	130,652		
1.4 ACRES & DWL				TOTAL REAL	195,300		
191 BEAVER MEADOW ROAD				GRAND LIST	1,953.00		
39A-015000							
20-071.000	R1	T				HOMESTEAD	195,300
MCCABE, DONALD				SPAN: 450-142-12343			
MCCABE, LISA	ACRES	19.06		LAND	84,684		
97 MEETINGHOUSE RD				BUILDING	169,061		
NORWICH, VT 05055				TOTAL REAL	253,700		
19.06 ACRES & DWL/APT				GRAND LIST	2,537.00		
97 MEETINGHOUSE ROAD							
46A-060000						HOMESTEAD	213,100
05-133.000	R2	T					

14-025 000
MAP-LOT SUB

1 of 1 RESIDENTIAL
CARD NORWICH, VT

5

APPAISED: 922,400/ 922,400
USE VALUE: 922,400/ 922,400
ASSESSED: 922,400/ 922,400

Total Card / Total Parcel
922,400/ 922,400
922,400/ 922,400
922,400/ 922,400

PROPERTY LOCATION

No 592 Alt No SUGARTOP RD, NORWICH

OWNERSHIP

Owner 1: WIGGIN JOHN P JR TRUSTEE
Owner 2: WIGGIN JUDITH TRUSTEE
Owner 3:
Street 1: 592 SUGARTOP RD
Street 2:
Twn/City: WHITE RIVER JUNCTION
St/Prov: VT Cntry: Own Occ:
Postal: 05001 Type: TOWN

PREVIOUS OWNER

Owner 1:
Owner 2:
Street 1:
Twn/City:
St/Prov: Cntry:
Postal:

NARRATIVE DESCRIPTION

This parcel contains 90.4 ACRES of land mainly classified as RESD 2 with a CAPE Building built about 1790, having primarily CLAPBOARD Exterior and 2438 Square Feet, with 1 Unit, 2 Baths, 1 3/4 Bath, 0 Half Bath, 10 Rooms, and 5 Bdrms.

OTHER ASSESSMENTS

Code	Descrip/No	Amount	Com. Int
------	------------	--------	----------

PROPERTY FACTORS

Item	Code	Description	%	Item	Code	Description
Z	RR	RURAL RE	100	water		
o				Sewer		
n				Electri		
Census:				Exmpt		
Flood Haz:						
D	00	00	100	Topo		
s	142	142	100	Street		
l	450	450	100	Gas:		

LAND SECTION (First 7 lines only)

Use Code	Description	LUC Fact	No of Units	Depth / Price/Units	Unit Type	Land Type	LT Factor	Base Value	Unit Price	Adj	Neigh	Neigh Infl	Neigh Mod	Infl 1	%	Infl 2	%	Infl 3	%	Appraised Value	Alt Class	%	Spec Land	J Code	Fact	Use Value	Notes
11	RESD 2		1		SITE ACRE SITE		1.0	0 140,000.	1.68	RG	1.40	VW1								235,200					235,200		
11	RESD 2		1		EXCESS SI SITE		1.0	0 7,500.	1.40	RG	1.40									10,500					10,500		
60	CURRENT U:		4.8		ACRES EXCESS		1.0	0 7,500.	1.40	RG	1.40									50,400					50,400		
60	CURRENT U:		83.6		ACRES EXCESS		1.0	0 7,500.	0.26	RG	1.40									164,303					164,300	CONS ESMT	

more than in
legal description -- s/b 60 acres

Total AC/HA: 90.40000 Total SF/SM: 3937824 Parcel LUC: 11 RESD 2 Prime NB Desc: RURAL GOOD

Total: 460,403 Spl Credit Total: 460,400

IN PROCESS APPRAISAL SUMMARY

Use Code	Land Size	Building Value	Yard Items	Land Value	Total Value
60	88.400			214,700	214,700
11	2.000	451,400	10,600	245,700	707,700
Total Card	90.400	451,400	10,600	460,400	922,400
Total Parcel	90.400	451,400	10,600	460,400	922,400
Source: Market Adj Cost		Total Value per SQ unit /Card: 378.41		/Parcel: 378.41	

Legal Description
90.4 ACRES & DWL; APPROX 60 AC
CONSERV EASEMENT

Entered Lot Size
Total Land: 90.4
Land Unit Type: AC

PREVIOUS ASSESSMENT

Tax Yr	Use	Cat	Bldg Value	Yrd Items	Land Size	Land Value	Total Value	Asses'd Value	Notes	Date
2025	11	GL	451,400	10600	90.4	460,400	922,400	922,400	Year End Roll	8/21/2025
2024	11	GL	451,400	10600	90.4	460,400	922,400	922,400	Correct Dates	8/20/2025
2023	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End	7/7/2023
2022	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End Roll	7/8/2022
2022	11	AB	265,800	7100	90.4	379,900	652,800	652,800	NEMRC	6/1/2022
2021	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End Roll	8/18/2021
2021	11	AB	265,800	7100	90.4	379,900	652,800	652,800	NEMRC	5/19/2021
2020	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End Roll	7/28/2020

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif	Notes
WIGGIN, JOHN P J	220-548		11/5/2015	PART INT		No	No		
WIGGIN, JOHN P J	193-266		8/6/2009	FAMILY SALE		No	No		
	185/285		2/29/2008	OTHER		No	No		inval-trans to trust

TAX DISTRICT

PAT ACCT.

CONSERVATION EASEMENT ON 60 (APPROX) AC

inval-trans to trust

BUILDING PERMITS

Date	Number	Descrip	Amount	C/O	Last Visit	Fed Code	F. Descrip	Comment
------	--------	---------	--------	-----	------------	----------	------------	---------

ACTIVITY INFORMATION

Date	Result	By	Name
3/12/2025	FIELD REVIEW	KL	KL-KRT
3/18/2024	M+L	EK	ED-KRT
3/23/2015	C-MEAS	5	M KRAJESKI
5/20/2013	HRG - CHG	1	NEMC
9/28/2012	INSPECT	5	M KRAJESKI
9/6/2012	MEAS/LEFT CD	3	R FAVOR

Sign:



Patriot
Properties Inc.

USER DEFINED

Prior Id # 1: 14-025.000

Prior Id # 2:

Prior Id # 3:

Prior Id # 1:

Prior Id # 2:

Prior Id # 3:

Prior Id # 1: 14-025

Prior Id # 2: 000

Prior Id # 3:

ASR Map:

Fact Dist:

Reval Dist:

Year:

Land Reason:

Bld Reason:

Civil District:

Ratio:

Type:	5	- CAPE
Sty Ht:	1T	- ONE/3 QTRS
(Liv) Units:	1	Total: 1
Foundation:	3	- MASONRY
Frame:	1	- WOOD
Prime Wall:	2	- CLAPBOARD
Sec Wall:		
Roof Struct:	1	- GABLE
Roof Cover:	1	- ASPHALT SH
Color:	WHITE	
View / Desir:		

Grade: C+ - AVG. (+)	
Year Blt: 1790	Eff Yr Blt:
Alt LUC:	Alt %:
Jurisdic:	Fact.:
Const Mod:	
Lump Sum Adj:	

Avg Ht/FL: STD	
Prim Int Wal: 1	- DRYWALL
Sec Int Wall:	%
Partition: T	- TYPICAL
Prim Floors: 2	- SOFTWOOD
Sec Floors:	%

Bsmnt Flr:	13	- EARTH
Subfloor:		
Bsmnt Gar:		
Electric:	3	- TYPICAL
Insulation:	2	- TYPICAL
Int vs Ext:	S	
Heat Fuel:	1	- OIL
Heat Type:	3	- FORCED H/W
# Heat Sys:	1	
% Heated:	100	% AC:
Solar HW:	NO	Central Vac:
% Com Wal		% Sprinkled

SPEC FEATURES/YARD ITEMS

Code	Description	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Price	D/S	Dep	LUC	Fact	NB Fa	Appr Value	JCod,JFact	Juris. Value
2	SHED/FR	D	Y	1	17X38	C	FR	1930	15.77	T	56	11			4,500		4,500
17	CABIN	D	Y	1	16X24	D	FR	1930	36.37	T	56	11			6,100		6,100

Full Bath: 2	Rating: AVERAGE
A Bath:	Rating:
3/4 Bath: 1	Rating: AVERAGE
A 3QBth:	Rating:
1/2 Bath:	Rating:
A HBth:	Rating:
OthrFix: 1	Rating: FAIR

Kits:	1	Rating:	AVERAGE
A Kits:		Rating:	
Frpl:	1	Rating:	FAIR
WSFlue:		Rating:	

Location:	
Total Units:	
Floor:	
% Own:	
Name:	

Phys Cond:	AG - Avg-Good	26 %
Functional:	B - BSMT	1.0 %
Economic:		%
Special:		%
Override:		%
Total:		26.94 %

Basic \$ / SQ:	185.00
Size Adj.:	1.00511980
Const Adj.:	0.96030003
Adj \$ / SQ:	178.565
Other Features:	43250
Grade Factor:	1.15
NBHD Inf:	1.00000000
NBHD Mod:	
LUC Factor:	1.00
Adj Total:	617824
Depreciation:	166442
Depreciated Total:	451382

1790 SECTIONS OF HOUSE- OLDER WINDOWS;
D-WAY LEDGE; OTF= SLOP SINK; FPL= W/S
INSERT; FOUNDATION SAG; WALLS BOWED,
PARTIAL; FHW ADDED 50' S EST; HST SAG IN
1 BDRM FLR; BMT VERY WET; WATER
THROUGH CHIMNEY; 16X24 CABIN= OLD COR

1st Res Grid	Desc: Line 1										# Units: 1	
Level	FY	LR	DR	D	K	FR	RR	BR	FB	HB	L	O
Other												
Upper												
Lvl 2												
Lvl 1												
Lower												
Totals	RMs: 10		BRs: 5		Baths: 2		HB					

Exterior:	
Interior:	1999
Additions:	
Kitchen:	
Baths:	
Plumbing:	
Electric:	
Heating:	
General:	

No	Unit	RMS	BRS	FL
1		10	5	M
Totals				
1		10	5	

Rate	Parcel ID	Typ	Date	Sale Price
WtAve/SQ:		AvRate:		Ind.Val
Juris. Factor:		Before Depr:	205.35	
Special Features:	0	Val/Su Net:	105.47	
Final Total:	451400	Val/Su SzAd	185.18	

PARCEL

[illegible]

Code	Description	Area - SQ	Rate - AV	Undepr Value
FFL	1ST FLOOR	1,642	178.570	293,204
BMT	BASEMENT	936	44.640	41,784
TQS	3/4 STORY	796	164.280	130,701
UAT	UNF ATTIC	686	35.710	24,499
SHD	ATT SHED	220	17.270	3,800

04	Sub Area	% Usbl	Descrip	% Type	Qu	# Ten
----	----------	--------	---------	--------	----	-------

BMT	BASEMENT	936	44.640	41,784
TQS	3/4 STORY	796	164.280	130,701
UAT	UNF ATTIC	686	35.710	24,499
SHD	ATT SHED	220	17.270	3,800
Net Sketched Area: 4,280		Total:		493,988
Size Ad	2437.6000 Gross Area	4420	FinArea	2438

14-025 000
MAP-LOT SUB

P 1440, 1441 R

(mtl)

1 of 1
CARD

RESIDENTIAL

NORWICH, VT

6

APPRaised:
USE VALUE:
ASSESSed:

Total Card / Total Parcel
652,800/ 652,
652,800/ 652,
652,800/ 652,

PROPERTY LOCATION

No	Alt No	Direction/Street/City
592		SUGARTOP RD, NORWICH

OWNERSHIP

Owner 1:	WIGGIN JOHN P JR TRUSTEE
Owner 2:	WIGGIN JUDITH TRUSTEE
Owner 3:	
Street 1:	592 SUGARTOP RD
Street 2:	
Twn/City:	WHITE RIVER JUNCTION
St/Prov:	VT
Postal:	05001
Cntry:	
Own Occ:	
Type:	TOWN

PREVIOUS OWNER

Owner 1:	
Owner 2:	
Street 1:	
Twn/City:	
St/Prov:	
Postal:	
Cntry:	

NARRATIVE DESCRIPTION

This parcel contains 90.4 ACRES of land mainly classified as RESD 2 with a CAPE Building built about 1790, having primarily CLAPBOARD Exterior and 2438 Square Feet, with 1 Unit, 2 Baths, 1 3/4 Bath, 0 Half Bath, 10 Rooms, and 5 Bdrms.

OTHER ASSESSMENTS

Code	Descrip/No	Amount	Com. Int
------	------------	--------	----------

PROPERTY FACTORS

Item	Code	Description	%	Item	Code	Description
Z	RR	RURAL RE	100	water		
o				Sewer		
n				Electri		
Census:				Exmpt		
Flood Haz:						
D	00	00	100	Topo		
s	142	142	100	Street		
t	450	450	100	Gas		

LAND SECTION (First 7 lines only)

Use Code	Description	LUC Fact	No of Units	Depth / Price/Units	Unit Type	Land Type	LT Factor	Base Value	Unit Price	Adj	Neigh	Neigh Infl	Neigh Mod	Infl 1	%	Infl 2	%	Infl 3	%	Appraised Value	Alt Class	%	Spec Land	J Code	Fact	Use Value	Notes
11	RESD 2		1		SITE ACRE SITE		1.0	0	131,000.	0.99	RG		DA							129,690						129,700	
11	RESD 2		1		EXCESS SI SITE		1.0	0	4,500.	0.62	RG		DA							2,800						2,800	
60	CURRENT U:		4.8		ACRES EXCESS		1.0	0	4,500.	0.62	RG		DA							13,438						13,400	
60	CURRENT U:		83.6		ACRES EXCESS		1.0	0	4,500.	0.62	RG		DA							234,042						234,000	

IN PROCESS APPRAISAL SUMMARY

Use Code	Land Size	Building Value	Yard Items	Land Value	Total Value
60	88.400			247,400	247,400
11	2.000	265,800	7,100	132,500	405,400

Total Card	90.400	265,800	7,100	379,900	652,800
Total Parcel	90.400	265,800	7,100	379,900	652,800

Source:	Market Adj Cost	Total Value per SQ unit /Card:	267.80	/Parcel:	267.80
---------	-----------------	--------------------------------	--------	----------	--------

PREVIOUS ASSESSMENT

Tax Yr	Use	Cat	Bldg Value	Yrd Items	Land Size	Land Value	Total Value	Asses'd Value	Notes	Date
2023	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End	7/7/2023
2022	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End Roll	7/8/2022
2022	11	AB	265,800	7100	90.4	379,900	652,800	652,800	NEMRC	6/1/2022
2021	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End Roll	8/18/2021
2021	11	AB	265,800	7100	90.4	379,900	652,800	652,800	NEMRC	5/19/2021
2020	11	GL	265,800	7100	90.4	379,900	652,800	652,800	Year End Roll	7/28/2020
2020	11	AB	265,800	7100	90.4	379,900	652,800	652,800		6/3/2020
2019	11	GL	265,800	7100	90.4	379,900	652,800	652,800		6/19/2019

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif	Notes
WIGGIN,JOHN P J	220-548		11/5/2015	PART INT		No	No		CONSERVATION EASEMENT ON 60 (APPROX) AC
WIGGIN,JOHN P J	193-266		8/6/2009	FAMILY SALE		No	No		
	185/285		2/29/2008	OTHER		No	No		inval-trans to trust

BUILDING PERMITS

Date	Number	Descrip	Amount	C/O	Last Visit	Fed Code	F. Descrip	Comment
------	--------	---------	--------	-----	------------	----------	------------	---------

ACTIVITY INFORMATION

Date	Result	By	Name
3/23/2015	C-MEAS	5	M KRAJESKI
5/20/2013	HRG - CHG	1	NEMC
9/28/2012	INSPECT	5	M KRAJESKI
9/6/2012	MEAS/LEFT CD	3	R FAVOR

Data collection card by

KRT

No 70% reduction noted
by collector

3/18/24 mtl



Patrio Properties Inc

USER DEFINED

Prior Id # 1:	14-025.0
Prior Id # 2:	
Prior Id # 3:	
Prior Id # 1:	
Prior Id # 2:	
Prior Id # 3:	
Prior Id # 1:	14-025
Prior Id # 2:	000
Prior Id # 3:	

PRINT

Date	Time
02/23/24	11:34:44

LAST REV

Date	Time
11/16/15	13:34:07

apro	1013
------	------

ASR Map:	
Fact Dist:	
Reval Dist:	
Year:	
Land Reason:	
Bld Reason:	
Civil District:	
Ratio:	

Sign:

/ /

Total AC/HA:	90.40000	Total SF/SM:	3937824	Parcel LUC:	11	RESD 2	Prime NB Desc:	RESD GOOD
--------------	----------	--------------	---------	-------------	----	--------	----------------	-----------

Total:	379,970	Spl Credit:		Total:	379,900
--------	---------	-------------	--	--------	---------

EXTERIOR INFORMATION

Type: 5 - CAPE
 Sty Ht: 1T - ONE/3 QTRS
 (Liv) Units: 1 Total: 1
 Foundation: 3 - MASONRY
 Frame: 1 - WOOD
 Prime Wall: 2 - CLAPBOARD
 Sec Wall: %
 Roof Struct: 1 - GABLE
 Roof Cover: 1 - ASPHALT SH
 Color: WHITE
 View / Desir:

GENERAL INFORMATION

Grade: C+ - AVG. (+)
 Year Blt: 1790 Eff Yr Blt:
 Alt LUC: Alt %:
 Jurisdic: Fact:
 Const Mod:
 Lump Sum Adj:

INTERIOR INFORMATION

Avg H/F/L: STD
 Prim Int Wall: 1 - DRYWALL
 Sec Int Wall: %
 Partition: T - TYPICAL
 Prim Floors: 2 - SOFTWOOD
 Sec Floors: %
 Bsmnt Flr: 13 - EARTH
 Subfloor:
 Bsmnt Gar:
 Electric: 3 - TYPICAL
 Insulation: 2 - TYPICAL
 Int vs Ext: S
 Heat Fuel: 1 - OIL
 Heat Type: 3 - FORCED H/W
 # Heat Sys: 1
 % Heated: 100 % AC:
 Solar HW: NO Central Vac: NO
 % Com Wal: % Sprinkled

MOBILE HOME

Make: Model: Serial #: Year: Color:

SPEC FEATURES/YARD ITEMS

Code	Description	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Price	D/S	Dep	LUC	Fact	NB Fa	Appr Value	JCodJFact	Juris. Value
2	SHED/FR	D	Y	✓	1 17X38	C	FR	1930	8.68	T	56	11			2,500		2,500
17	CABIN	D	Y	✓	1 16X24	D	FR	1930	27.28	T	56	11			4,600		4,600

BATH FEATURES

Full Bath: 2 Rating: AVERAGE
 A Bath: Rating:
 3/4 Bath: 1 Rating: AVERAGE
 A 3QBth: Rating:
 1/2 Bath: Rating:
 A HBth: Rating:
 Othr Fix: 1 Rating: FAIR

OTHER FEATURES

Kits: 1 Rating: AVERAGE
 A Kits: Rating:
 Frpl: 1 Rating: FAIR
 WSFlue: Rating:

CONDO INFORMATION

Location:
 Total Units:
 Floor:
 % Own:
 Name:

DEPRECIATION

Phys Cond: AG - Avg-Good 22.0%
 Functional: B - BSMT 1.0%
 Economic: %
 Special: %
 Override: %
 Total: 23.28%

CALC SUMMARY

Basic \$ / SQ: 100.00
 Size Adj: 1.00511980
 Const Adj: 0.96030003
 Adj \$ / SQ: 96.522
 Other Features: 42300
 Grade Factor: 1.12
 NBHD Inf: 1.00000000
 NBHD Mod:
 LUC Factor: 1.00
 Adj Total: 346479
 Depreciation: 80660
 Depreciated Total: 265819

COMMENTS

1790 SECTIONS OF HOUSE- OLDER WINDOWS;
 D-WAY LEDGE; OTF= SLOP SINK; FPL= W/S
 INSERT; FOUNDATION SAG; WALLS BOWED,
 PARTIAL; FHW ADDED 1950'S EST; HST SAG
 IN 1 BDRM FLR; BMT VERY WET; WATER
 THROUGH CHIMNEY; 16X24 CABIN= OLD COR

RESIDENTIAL GRID

1st Res Grid Desc: Line 1 # Units: 1
 Level FY LR DR D K FR RR BR FB HB L O
 Other:
 Upper:
 Lvl 2:
 Lvl 1:
 Lower:
 Totals RMs: 10 BRs: 5 Baths: 2 HB

REMODELING

Exterior:
 Interior: 1999
 Additions:
 Kitchen:
 Baths:
 Plumbing:
 Electric:
 Heating:
 General:

RES BREAKDOWN

No Unit	RMS	BRS	FL
1	10	5	M
Totals			
1	10	5	

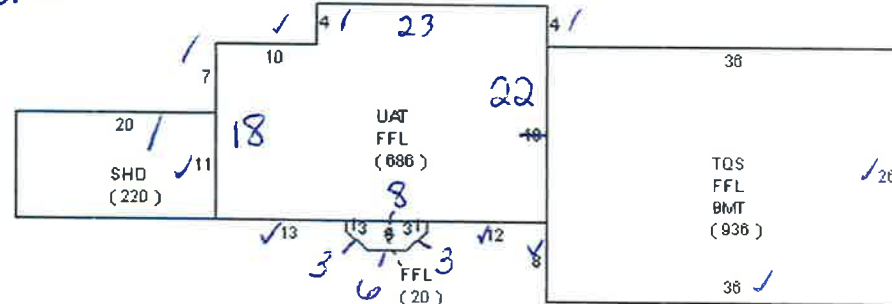
COMPARABLE SALES

Rate	Parcel ID	Typ	Date	Sale Price
------	-----------	-----	------	------------

WAV\$/SQ: AvRate: Ind.Val:
 Juris. Factor: Before Depr: 108.10
 Special Features: 0 Val/Su Net: 62.10
 Final Total: 265800 Val/Su SzAd: 109.04

SKETCH

3/24 older home
 maintained DIRT Basement
 Cabin strapped together inside
 BARN



SUB AREA

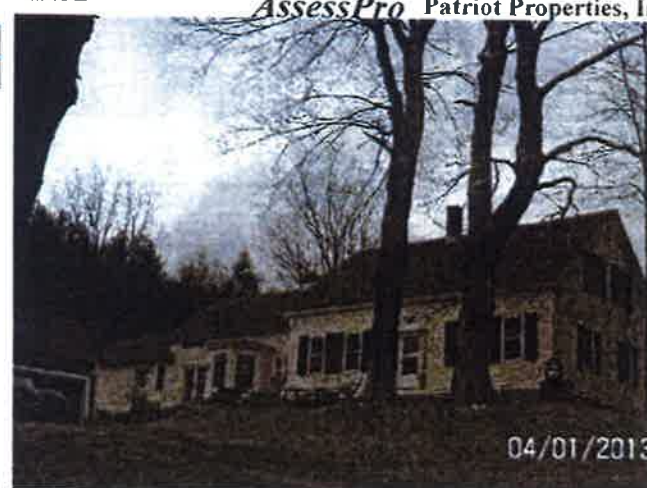
Code	Description	Area - SQ	Rate - AV	Undepr Value
FFL	1ST FLOOR	1,642	96.520	158,489
BMT	BASEMENT	936	24.130	22,586
TQS	3/4 STORY	796	88.800	70,649
UAT	UNF ATTIC	686	19.300	13,243
SHD	ATT SHED	220	9.500	2,090

SUB AREA DETAIL

Sub Area	% Usbl	Descrip	% Type	Qu #
----------	--------	---------	--------	------

Net Sketched Area:	4,280	Total:	267,057
Size Ad	2437.6000	Gross Area	4420
		FinArea	2438

IMAGE





Add

Mod

Del

Save

Cancel

Indexed By

Owner Name

Card #

7

ParcelID: 14-025-000

Card: 1 of 1

Location: 592 SUGARTOP RD NORWICH

Cost - \$922,400

Legal Description:

90.4 ACRES & DWL; APPROX 60 AC CONSERV EASEMENT

Sales

Map Book:

Section

SubDivision

Total Land 90.400000

Block

Township/Dist

Market Area:

Lot

Range/LL

Unit Type: AC - ACRES

Open

9/11/2025

11:58 AM

1013

QuickList

Type here to search

    
Add Mod Del Save Cancel

Indexed By

Owner Name

Card #

ParcelID: 14-025-000

Card: 1 of 1

Location: 592 SUGARTOP RD NORWICH

Cost - \$922,400

Line No / LUC

1-11 - RESD 2
2-11 - RESD 2
3-60 - CURRENT USE
4-60 - CURRENT USE

This Card is:

- ☐ Vacant Land
- ☐ Yard Items Only
- ☐ Improved

Special OBS:

Zoning (Line):

Line Number: 4

Change all LUCs: ☐ e

Land Use Code: 60 - CURRENT USE

Jurist Code:

No of Units: 83.60000

Units:

Unit Type: AC - ACRES

Land Type: E - EXCESS 1.00

Frontage/Depth:

Oride Unit Price:

Lump Sum Adj:

Alt LUC: %

Primary LUC: 11 - RESD 2

Notes: CONS ESMT

Total Land: 90.400000

Unit Type: AC - ACRES

Neigh Code: RG - RURAL GOOD

Neigh Factor: 1.40 Unit\$: 7500

Neigh Mod:

Influ 1 Code: E - EASEMENT % -70

Influ 2 Code: %

Influ 3 Code: %

Sp Land Code: FT1 - FOR PROD

Special Land Factor:

Base Value: 0 \$/Unit:
Appraised Value: 164,303 1965.35

Special Land Price:
Assessed Value: 164,300 1965.31

Taxable Land Value: 460,400

Tot Mkt Land: 460.403

Total Ag Assd:

Tot AC (calc): 90.4

Open

9/11/2025

11:57 AM

Land Data Information

1013

QuickList

Type here to search



ParcelID: 14-026-000 Card: 1 of 1 Location: 597 SUGARTOP RD NORWICH

VIEW PHOTO BY KRT

KITCHEL - 597 SUGARTOP ROAD, NORWICH, VT - ANALYSIS

KRT COMPARABLES

ADDRESS	PARCEL ID	STYLE	AGE	GRADE	COND.	ROOMS	BR	BATHS	GLA	TTL	ASSESSED		
										ASSESS.	SITE/AC	PER / SF	NOTE
597 Sugartop Rd	14-026-000	Contemp	1981	B-	AV	9	4	2.5	4,271	\$1,580,100	109.20	\$370	
980 Bragg Hill Rd	10-006-000	Contemp	1981	B-	GD	11	6	3.5.5	4,520	\$1,650,900	61.40	\$365	\$1,450,000 12/20/22
449 Hogback Rd	06-034-300	Contemp	1988	B-	GD	8	3	3.5	2,884	\$1,542,500	46.80	\$535	
784 Union Village Rd	11-124-000	Contemp	2011	B	AV	7	3	2.5	2,520	\$1,727,300	102.00	\$685	
221 Newton Ln	15-037-100	Contemp	2003	B-	AV	7	4	3.5	5,948	\$1,584,800	100.00	\$266	
451 Bradley Hill Rd	05-119-100	Contemp	1995	B	GD	9	5	4.5	6,320	\$2,155,200	84.00	\$341	

ASSESSED VALUE \$/SF RANGE \$266/SF to \$685/SF

MEDIAN \$/SF \$365

MEAN \$/SF \$439

597 Sugartop Rd **\$345**

ASSESSED VALUE RANGE \$1,542,500 - \$2,155,200

MEDIAN AV \$1,650,900

MEAN AV \$1,732,100

597 Sugartop Rd **\$1,580,100**