

Norwich Meadows Condominium #11 – Appeal Summary

Elizabeth Wilson • 40 Norwich Meadows Drive, Unit #11 • Norwich, VT 05055

Principle of Uniformity

32 V.S.A. § 4601: “Taxes shall be uniformly assessed on the lists of the persons taxed.”

32 V.S.A. § 3431: Listers’ oath – to list property “without discrimination on a proportionate basis of such value for the grand list.”

Uniformity is a constitutional obligation, not a procedural option. All properties must be appraised on a proportionate and equitable basis, regardless of whether each owner files a grievance.

Evidence of Non-Uniformity, Assessment Values Compared to Unit #11

Unit	2024	2025A (Initial)	2025B (Revised)
2	+\$3,700	–\$11,900	–\$143,200
3	+\$4,500	–\$2,900	+\$31,400
6	+\$54,900	+\$58,700	+\$120,100
7	+\$62,300	+\$80,000	–\$88,500
12	+\$2,300	–\$22,200	–\$4,700

(Negative values indicate that the comparable unit was assessed below Unit 11.)

Before the 2025 reassessment, identical Norwich Meadows units (2,3, 11, 12) were within \$2,000–\$4,500 of one another. After reassessment, identical or functionally identical units now differ by more than \$170,000—an outcome that is arbitrary, capricious, and inconsistent with Vermont law.

Selective Use of Sale Data

The Listers’ response states that any inequity arose because only some owners appealed. However, **the Town’s constitutional obligation is to maintain uniformity across all properties.**

Unit 11 is currently assessed at 120% over 2024 levels, twice the town average. My property was revalued based primarily on my 2018 sale price of \$241,000, about \$61,000 higher than its 2024 assessment (\$179,900). Instead of using the 2024 assessed value as a benchmark for the increase—it was inflated by another 64%. However, more recent Norwich Meadows sales (e.g., Unit 10 at \$599,000 and Unit 14 at \$392,000) were assessed below their sale prices.

Unit	Sale Price	2024 Value	2025 Value	Value Difference to Sale Price	Notes
11 (Appellant)	\$241,000 (2018)	\$179,900	\$395,100	\$154,100	No basement; faces Route 5
10	\$599,000 (2024)	\$238,900	\$569,100	(-\$29,900)	3 bed; scenic view
14	\$392,000 (2023)	\$163,300	\$363,600	(-\$29,000)	Smaller; two bathrooms

Comparable units 10 and 14 are assessed below their sale prices, while Unit 11 is assessed disproportionately high. This pattern violates Vermont's proportional contribution clause.

Requested Remedy

- Adjust Unit #11's assessment to reflect the town-wide average increase of 62% more than the 2024 Assessed value, pending an equitable reappraisal; or
- Revert to the 2024 listed value until a uniform, constitutionally compliant reassessment is completed.

Closing Statement

The principle of uniformity is not discretionary—it requires the Town to ensure that all properties are appraised on a consistent, proportionate basis. This appeal seeks not special treatment, but equal treatment. The integrity of our town's assessment process depends on fair, consistent, and transparent application of Vermont's uniformity standards.

Figure 1. Comparison of 2024 and 2025 Assessed Values

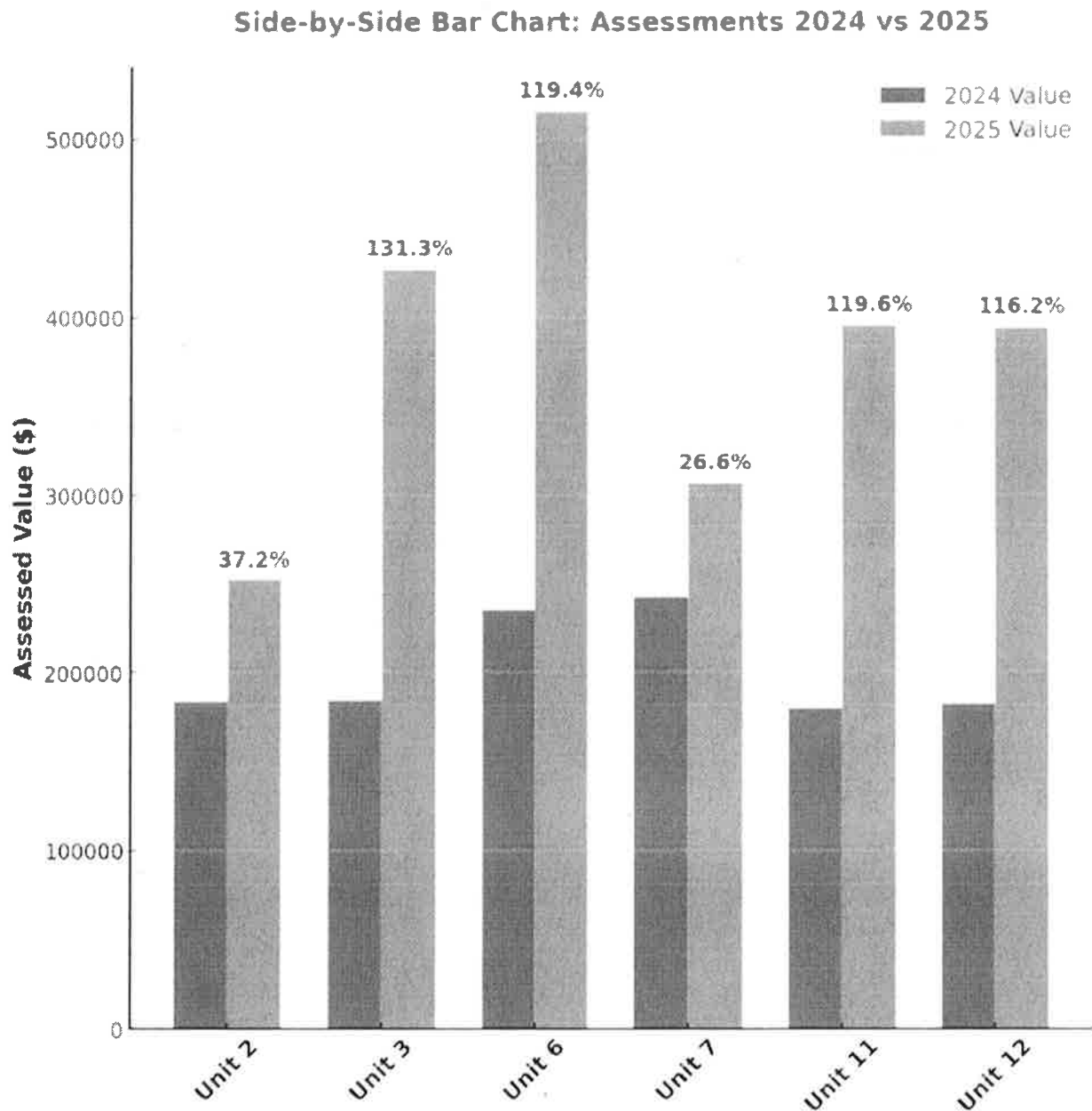


Figure 1. Comparison of 2024 and 2025 Assessed Values for Comparable Units at Norwich Meadows (Units 2, 3, 6, 7, 11, and 12). Units 2, 3, 11 and 12 are functionally identical, with 2 and 3 having basements and not directly facing Highway 5. Units 6 and 7 are a duplex and have the same square footage, but have basements and windows on three sides.

Point #1

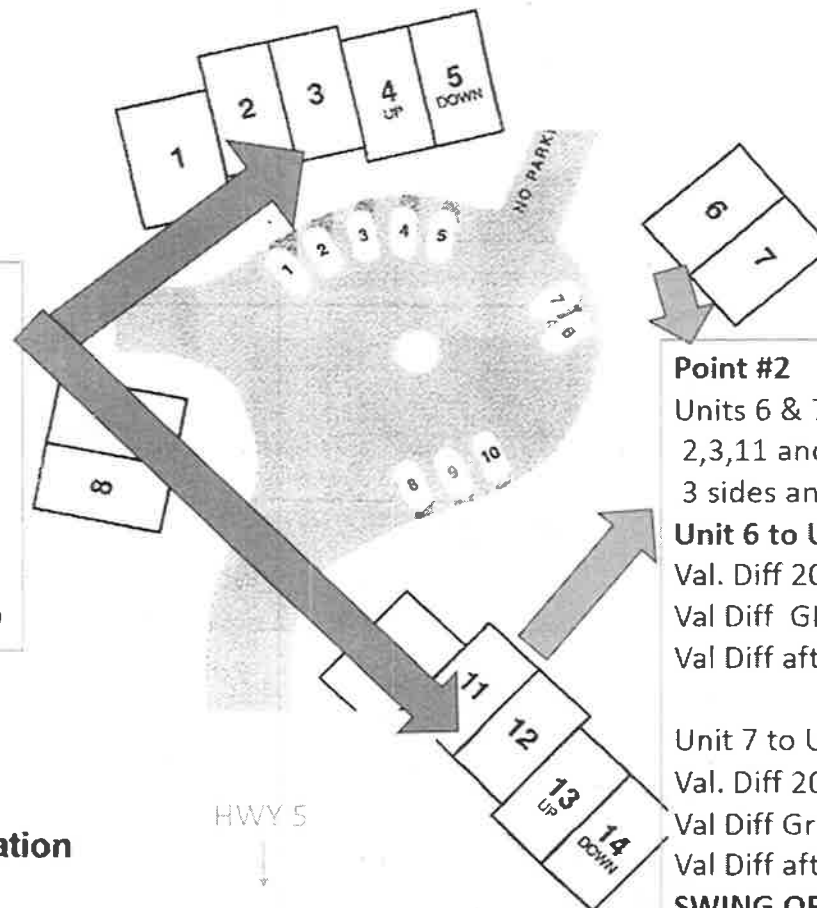
Units 2 and 3 &
Units 11 and 12
are Identical in Sq. Footage
(Units 2 and 3 have a basement)

Valuation Difference 2024: \$4500

Val. Diff. Grand List 2025: \$22,200

Val. Diff. after Listers 25: **\$175,600**

**Norwich Meadows
Condominium Association**



Point #2

Units 6 & 7 are a duplex, same Sq. ft. to
2,3,11 and 12. They have windows on
3 sides and basements.

Unit 6 to Unit 11

Val. Diff 2024: \$54,900

Val Diff GL 2025: \$58,700

Val Diff after Lister: **\$120,100**

Unit 7 to Unit 11

Val. Diff 2024: \$62,300

Val Diff Grand List: \$80,000

Val Diff after Lister: **\$-88,500**

SWING OF \$168,500