

Date: July 29, 2026

To: Norwich Board of Civil Authority
c/o Town Clerk
P.O. Box 376
Norwich, VT 05055

Subject: Result of Grievance Day Appeal

Property Owner(s): Ross Lieblappen

Property Physical Address: 55 Norwich Meadows Unit 3, Norwich Meadows, Norwich, VT 05055

Parcel ID / Account Number: 15-055.003

Current Assessed Value: \$470,000

To the Members of the Board of Civil Authority:

Please accept this letter as formal notice of my appeal regarding the property tax assessment for the property listed above. I received the Listers' grievance decision on July 23, 2026, and I am submitting this appeal within the required 14-day statutory timeline. I respectfully disagree with the Listers' valuation of my property as outlined below.

Norwich Meadows is a unique 14 unit condo association with no great comparison in town. Thus, I have mostly relied on my relative comparison to the other 13 units to determine fair assessment. During the town-wide reassessment in 2025, the assessment for Unit 3 went up from \$184,400 to \$426,500. Unit 3 correctly was assessed as one of the lowest units in the association as it is in the poorest condition relative to the other units and I have done minimal upgrades since owning. Although I felt at the time this was an unfair increase compared to the rest of the town of Norwich, I did not appeal since my best comparison points were the other units at Norwich Meadows and my relative assessment matched the relative condition. As it turned out, the majority of my neighbors all appealed and had their assessments significantly reduced, at times up to \$100,000. The closest comparison unit to mine is Unit 2 as it is a mirror image (and sharing walls). Unit 2 was assessed at \$248,900 in 2025. When I wrote to the listers to inquire, I was informed that it was too late to do anything about and I would need to wait until 2026.

For this year, the other units at Norwich Meadows were increased again while mine remained constant. This had the effect of re-establishing the correct relative position for Unit 3. I heard that many of my neighbors planned to appeal. I reached out to the listers on July 9, 2026 stating that I am ok with my current assessment relative to my neighbors and do not need to appeal. However, I want to avoid the situation of 2025 that if it is deemed the rest of Norwich Meadows is overly assessed, I want to ensure Unit 3 is reduced along with my neighbors. I received the response that my inquiry would constitute a formal appeal and they re-visited my unit. While I don't yet know the result of my neighbors (I have heard at least 1 was reduced very slightly), my unit was actually increased to \$470,000, which puts Unit 3 in the middle of assessments for Norwich Meadows despite being in the poorest condition, while also being significantly greater than it's closest comparison (Unit 2).

One of the primary reasons justified for the increase was adding in the unfinished basement to the current assessment. I believe this is an error since unit owners at Norwich Meadows do not own our basements, they are part of the common property. Our declaration and bylaws clearly state the boundary of our units. Specifically in Section 7(c) of our declaration it states "*All basement spaces are Common Areas. As such basement exterior walls, floors and water collection systems (drain and perimeter drains and sump systems) are common elements and are the responsibility of the Norwich Meadows Condominium Association.*" I note further that the entrance to the basement for Units 2 and 3

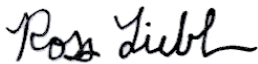
is shared and symmetrical, yet the basement is not listed for the assessment for Unit 2. I respectfully request that the basement assessment of \$32,704 is removed from my assessment.

A smaller change that was made to the assessment was switching the secondary flooring from linoleum to hardwood. While it is true that some of the first floor was switched to hardwood, the percentage is not correct. In fact, the first floor is now half linoleum and hardwood so I question why hardwood is listed as second after carpet rather than linoleum. At most hardwood is 15% of the overall floor plan.

I request a hearing before the Board of Civil Authority to present supporting evidence and any requested documentation. I look forward to coordinating the mandatory property site inspection with the appointed committee.

Thank you for your time and consideration of this appeal.

Sincerely,

A handwritten signature in black ink that reads "Ross Lieblappen". The signature is written in a cursive style with a large, stylized "R" and "L".

Ross Lieblappen
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rlieblappen@gmail.com