

Board of Civil Authority Meeting

Town of Sunderland, VT
104 Mountain View Road
Sunderland, VT 05250

THURSDAY JUNE 11TH @ 6PM
at the Sunderland Town Office Building

In attendance –

Selectboard members - Todd Lawrence & Rick Timmerman.

Town Clerk, Caroline Hartshorn

Justice of the Peace, Sam Liss

Jacob Stoddard Nemrc employee – representing listers

6:00 PM Caroline Hartshorn opened meeting.

Rick motioned for Todd to be Chair of the BCA

Caroline 2nd that motion

Motion Passed

6:04 Todd open the Appeal Hearing for -110 Mosquito Lane – Roy & Russell Holton's.

Caroline, read and swore in the members of the BCA.

Todd requested BCA members to disclose any conflict of interest and/or ex parte communication. No one had a conflict

Todd Introduced Jacob Stoddard from NEMRC representing the listers.

Todd then read the letter from the appellant (see attached).

Jacob then explained how NEMRC and the listers came about the value of 110 Mosquito Lane.
(please see attached supporting documents)

Todd then asked if members of the board if there were any questions- Sam Liss asked to clarify- If there are no errors within the facts of the property listed then there would be no reason for an adjustment. Todd and Rick did discuss and agreed that there were no errors.

No further questions

Todd, Rick and Caroline volunteered to be on the Inspection Committee

Scheduled for an inspection on 6/24/2026 @ 9 am- Caroline will confirm with appellant.

Scheduled continuation of hearing & explanation of findings by the Inspection committee
6/25/2026 @ 1pm

Rick motioned to adjourn meeting

Caroline 2nd

Motion Passed

Meeting adjourned at 6:32pm

BCA APPEAL MEETING – ZOOM LINK

Meeting ID 961 4349 2833

Passcode 955741

<https://zoom.us/j/96143492833?pwd=BzZvGkNvXF7eXN4akHvuxswcHV9ScA.1>

Board of Civil Authority Meeting

Town of Sunderland, VT
104 Mountain View Road
Sunderland, VT 05250

THURSDAY JUNE 26TH @ 1PM
at the Sunderland Town Office Building

In attendance –

Selectboard members - Todd Lawrence & Rick Timmerman.

Town Clerk, Caroline Hartshorn

Justice of the Peace, Sam Liss

Todd Lawrence opened hearing at 1:00pm

Continuation of appeal for the 110 Mosquito Lane

Todd asked Caroline to read the inspection report- see attached-

Sam Liss asked – What does the Highest Use of the property means. – Todd explained that the property was being used to the most of what the property is zoned for.

Rick made a motion to close the hearing of the property located at 110 Mosquito Lane

Sam 2nd motion

Motion Passed

Hearing ended at 1:06 pm

BCA will send a certified mailing to Roy and Russel Holton property owners of 110 Mosquito Lane within 15 days with results of the hearing.

BCA APPEAL MEETING – ZOOM LINK

Meeting ID 961 4349 2833

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Board of Civil Authority Report

Property: Holton Property, Parcel ID 0394 (110 Mosquito Lane, Sunderland, VT)

Property Characteristics

The property is seasonally accessible by vehicle, which limits the availability of direct market comparables. Highest and best use for the property is as a seasonal camp with 11.25 acres.

1. Appellant's Comparables (Pages 2-7):

The appellant provided a list of properties within the same neighborhood. Our analysis, including necessary adjustments for property differences, indicates a 'COMP VALUE' slightly exceeding the current assessed value of \$238,200. Cost reports for these properties are attached for review.

2. Town's Comparable Analysis (Pages 9-12):

Our analysis includes sales since April 1, 2023 (the cut-off date for the reappraisal).

- **Local Sales:** Two Sunderland sales occurred as recently as March 2025,
- **Regional Sales:** Two comparables from Sandgate were utilized, accounting for similar location factors. Specifically, the 'off-grid' property at 63 Weldon Drive serves as a strong functional match, while 4355 Sandgate Rd provides insight into structure value versus year-round access.
- **Conclusion:** While the calculated 'COMP VALUE' is slightly below the \$238,200 assessment, this data supports the accuracy of our current valuation.

3. Legal Context (page13)

Per the determination in *Appellants v. Town of Maidstone* (Docket # PVR 2019-41), 'Assessments from prior years do not determine the value on the current reappraisal assessment date.' Consequently, prior percent changes are not relevant to the current valuation.

6/9/2026

Comparables from Appraiser
CAMA Comparables Report

Subj. Record		Comparable 1		Comparable 2		Comparable 3		Comparable 4	
Parcel Id:									
Owner:									
Location:	VT		Id VT	Sunderland VT	Sunderland VT	Sunderland VT			
Notes:									
Factor	Fac.Val.	Fac.Val.	Adjust	Fac.Val.	Adjust	Fac.Val.	Adjust	Fac.Val.	Adjust
Neighborhood	11.25	27.63	0	6.1	0	2	0	1.37	0
Land Size	60,900	73,200	-12,300	45,400	15,500	39,000	30,900	52,400	8,500
Square Feet	1,498	1,616	-2,700	600	20,200	5,400	21,700	12,000	5,200
Year Built	2007	1997		1964		1954		1959	
Condition	Avg	Fair	10,000	62	43,000	72	53,000	87	48,000
Quantity	3.25	3.00	20,000	3,000	20,000	3,000	10,000	27.5	-10,000
Full Baths	7.0	0	12,500	0	12,500	0	12,500	0	25,000
Half Baths	0	0	-5,000	0	0	0	0	0	-5,000
Basement	0	0	0	0	0	0	0	0	0
Finished Basement	0	0	0	0	0	0	0	0	0
Fireplace	0	0	0	0	0	0	0	0	0
Att. Garage	0	0	0	0	0	0	0	0	0
Partial 50 FT	405	620	440	300	540	0	2,040	256	760
Outstanding Value	-1,200	0	2,560	0	2,560	0	2,560	3,700	-400

Sale Date: 0
Total Adjustments Above: 25,500
Adjusted Sale Price: 268,400
Assessed Value: 238,200
Mean Comp Value: \$239,840
Rounded: \$239,800

Itemized Property Costs

Town of Sunderland 2026

From Table: MAIN Section 1

Record # 638

Property ID: 0394 Span #: 633-199-10306 Last Inspected: 11/04/2024 Cost Update: 05/07/2026

Owner(s): HOLTON, RUSSELL A. (TRUSTEE)

Sale Price: 0 Book: 106 Validity: No Data

Sale Date: 05/09/2023 Page: 65-66

Address: PO BOX 633

Bldg Type: Camp Quality: 3.25 AVG/GOOD

City/St/Zip: WILMINGTON VT 05363

Style: 1.5 Fin Frame: Studded

Location: 110 MOSQUITO LANE

Area: 1408 Yr Built: 2007 Eff Age: 19

Description: CAMP & 11.25A

Rms: 5 # Bedrm: 2 # Kitchens: 1

Tax Map #: 0031468

1/2 Bath: 0 # Baths: 0

Item	Description	Percent	Quantity	Unit Cost	Total
BASE COST					
Exterior Wall #1:	RustLog / Ht=8	100.00		105.92	
ADJUSTMENTS					
Roof #1:	Mtl-Pre	100.00		1.52	
Subfloor	Wood				
Floor cover #1:	Allowance	100.00		2.95	
Heat/cooling #1:	Space Htr	100.00		-2.39	
Energy Adjustment	None			-3.08	
ADJUSTED BASE COST			1,408.00	104.92	147,727
ADDITIONAL FEATURES					
Fixtures (beyond allowance of 5)			-5.00	1,340.00	-6,700
Roughins (beyond allowance of 1)			-1.00	661.25	-661
Porch #1:	WoodDck/NoWall/Roof/N		408.00	28.52	11,636
Subtotal					152,001
Local multiplier		1.45			
Current multiplier		1.00			
REPLACEMENT COST NEW					220,401
Condition	Average	Percent			
Physical depreciation		21.00			-46,284
Functional depreciation					
Economic depreciation					
REPLACEMENT COST NEW LESS DEPRECIATION					174,100
LAND PRICES					
	Size	Nbhd Mult	Grade	Depth/Rate	
SI Bldg Lot	2.00	1.00	0.40		30,000
AC Other	9.25	1.00	0.40		30,900
Total	11.25				60,900
OUTBUILDINGS					
	Hs/ite/Hstd	% Good	Size	Rate	Extras
DGS 1S	y/y	30	176	18.19	
Total					3,200
TOTAL PROPERTY VALUE					238,200

NOTES
 HOUSESITE VALUE : 207,300
 HOMESTEAD VALUE : 238,200

2026 Reappraisal

Itemized Property Costs						
From Table: MAIN Section 1		Town of Sunderland 2026		Record # 639		
Property ID: 0467		Span #: 633-199-10386		Last Inspected: 11/05/2024		Cost Update: 05/04/2026
Owner(s): LESLIE, LAWRENCE		Sale Price: 0		Book:		Validity: No Data
Address: 679 RUPERT MOUNTAIN ROAD		Sale Date: / /		Page:		
City/St/Zip: PAWLET VT 05761		Bldg Type: Camp		Quality: 3.00		AVERAGE
Location: 201 MOOSE WAY		Style: 1.5 Fin		Frame: Studded		
Description: CAMP 27.63A INCLUDES #0441, #0398, #0563		Area: 1516		Yr Built: 1997		Eff Age: 29
Tax Map #: 0031510		# Rms: 6		# Bedrm: 2		# Ktchns: 1
		# 1/2 Bath: 0		# Baths: 1		
Item	Description	Percent	Quantity	Unit Cost	Total	
BASE COST						
Exterior Wall #1:	RustLog / Ht=8	100.00		104.68		
ADJUSTMENTS						
Roof #1:	CompShg	100.00				
Subfloor	Wood					
Floor cover #1:	Allowance	100.00		2.95		
Heat/cooling #1:	ForcAir	100.00				
Energy Adjustment	Average					
ADJUSTED BASE COST			1,516.00	107.63	163,167	
ADDITIONAL FEATURES						
Fixtures (beyond allowance of 5)				1,260.00		
Roughins (beyond allowance of 1)				645.00		
Porch #1:	WoodDck/NoWall/Roof/N		320.00	27.70	8,864	
Subtotal					172,031	
Local multiplier		1.45				
Current multiplier		1.00				
REPLACEMENT COST NEW					249,445	
Condition		Fair	Percent			
Physical depreciation			40.00	-99,778		
Functional depreciation						
Economic depreciation						
REPLACEMENT COST NEW LESS DEPRECIATION					149,700	
LAND PRICES		Size	Nbhd Mult	Grade	Depth/Rate	
Sl Bldg Lot		2.00	1.00	0.40		30,000
AC Other		25.63	1.00	0.40		43,200
Total		27.63				73,200
SITE IMPROVEMENTS		Hsite/Hstd	Quantity	Quality		
Sewer		y/y	Typical	Average	20,000	
Total					20,000	
OUTBUILDINGS		Hsite/Hstd	% Good	Size	Rate	Extras
Matl shed		y/y	0	80		
Matl shed		y/y	0	80		
Mat storag		y/y	0	160		
TOTAL PROPERTY VALUE					242,900	
NOTES		HOUSESITE VALUE :				199,700
		HOMESTEAD VALUE :				242,900
2026 Reappraisal						

Itemized Property Costs

From Table: MAIN Section 1

Town of Sunderland 2026

Record # 641

Property ID: 0570 Span #: 633-199-10311 Last Inspected: 11/12/2024 Cost Update: 03/19/2026

Owner(s): HONKALA, JOYCE
WALLACE & KERSCH, JAMES M.

Sale Price: 0

Book: Validity: No Data

Sale Date: / /

Page:

Address: 27 JAMES ROAD

Bldg Type: Camp

Quality: 3.00 AVERAGE

City/St/Zip: STERLING MA 01564

Style: 1 Story

Frame: Studded

Location: 56 MOSQUITO LANE

Area: 600

Yr Built: 1984 Eff Age: 62

Description: CAMP 6.1A

Rms: 4

Bedrm: 2 # Kitchens: 1

Tax Map #: 2080032

1/2 Bath: 0

Baths: 0

Item	Description	Percent	Quantity	Unit Cost	Total
BASE COST					
Exterior Wall #1:	WdSldng / Ht=8	100.00		116.00	
ADJUSTMENTS					
Roof #1:	Mill-Pre	100.00		0.17	
Subfloor	Wood				
Floor cover #1:	Allowance	100.00		2.95	
Heat/cooling #1:	Space Htr	100.00		-2.33	
Energy Adjustment	Average				
ADJUSTED BASE COST			600.00	116.79	70,074
ADDITIONAL FEATURES					
Fixtures (beyond allowance of 5)			-4.00	1,260.00	-5,040
Roughins (beyond allowance of 1)				645.00	
Porch #1:	WoodDck/NoWall/NoRoo		300.00	13.95	4,185
Subtotal					69,219
Local multiplier		1.45			
Current multiplier		1.00			
REPLACEMENT COST NEW					100,368
Condition	Fair	Percent			
Physical depreciation		61.00			-61,224
Functional depreciation					
Economic depreciation					
REPLACEMENT COST NEW LESS DEPRECIATION					39,100
LAND PRICES					
AC Total	Size: 6.10	Nbhd Mult: 1.00	Grade: 0.40	Depth/Rate:	45,400
Total	6.10				45,400
TOTAL PROPERTY VALUE					84,500
NOTES					
HOUSESITE VALUE :					39,100
HOMESTEAD VALUE :					84,500

2026 Reappraisal

Itemized Property Costs					
From Table: MAIN Section 1		Town of Sunderland 2026		Record # 270	
Property ID: 0598		Span #: 633-199-10527		Last Inspected: 10/29/2024	
				Cost Update: 01/20/2026	
Owner(s): PULVER, JAMES E.		Sale Price: 35,000		Book: 90	Validity: Yes
		Sale Date: 03/18/2015		Page: 50-51	
Address: PO BOX 334		Bldg Type: Camp		Quality: 3.00 AVERAGE	
City/St/Zip: EAST MIDDLEBURY VT 05740		Style: 1 Story		Frame: Studded	
Location: 6060 KELLEY STAND		Area: 540		Yr Built: 1954	Eff Age: 72
Description: CAMP 2.0A		# Rms: 2		# Bedrm: 1	# Kitchens: 1
Tax Map #: 0031462		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
BASE COST					
Exterior Wall #1:	WdSlng / Ht=8	100.00		119.00	
ADJUSTMENTS					
Roof #1:	CompShg	100.00			
Subfloor	Wood				
Floor cover #1:	Allowance	100.00		2.95	
Heat/cooling #1:	Space Htr	100.00		-2.33	
Energy Adjustment	Average				
Foundation Adjustment	SF 18-48"				
ADJUSTED BASE COST			540.00	119.62	64,594
ADDITIONAL FEATURES					
Fixtures (beyond allowance of 5)			-5.00	1,260.00	-6,300
Roughins (beyond allowance of 1)			-1.00	645.00	-645
Fireplaces	1 Story / Single		1.00	3,725.00	3,725
Subtotal					61,374
Local multiplier		1.45			
Current multiplier		1.00			
REPLACEMENT COST NEW					88,992
Condition	Fair/Avg	Percent			
Physical depreciation		59.00			-52,505
Functional depreciation					
Economic depreciation					
REPLACEMENT COST NEW LESS DEPRECIATION					36,500
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
SI Bldg Lot	2.00	1.00	0.40		30,000
Total	2.00				30,000
OUTBUILDINGS	Hsite/Hstd	% Good	Size	Rate	Extras
Matl shed	y / y	0	56		
TOTAL PROPERTY VALUE					66,500
NOTES					
HOUSESITE VALUE :					66,500
HOMESTEAD VALUE :					66,500
2026 Reappraisal					

Itemized Property Costs

Town of Sunderland 2026

From Table: MAIN Section 1

Record # 262

Property ID: 0442 Span #: 633-199-10354 Last Inspected: 11/04/2024 Cost Update: 01/20/2026

Owner(s): SCHRAMEK, MICHAEL T & VICTORIA A

Sale Price: 0

Book:

Validity: No Data

Sale Date: / /

Page:

Address: 118 CUMO ROAD

Bldg Type: Single

Quality: 2.75 FAIR/AVG

City/St/Zip: JOHNSONVILLE NY 12094

Style: 1 Story

Frame: Studded

Location: 2256 KELLEY STAND

Area: 1200

Yr Built: 1959 Eff Age: 67

Description: HOUSE 1.37A

Rms: 4

Bedrm: 2 # Ktchns: 1

Tax Map #: 0030680

1/2 Bath: 0

Baths: 1

Item	Description	Percent	Quantity	Unit Cost	Total
BASE COST					
Exterior Wall #1:	WdSldng / Ht=8	100.00		126.25	
ADJUSTMENTS					
Roof #1:	Mtl-Pre	100.00		1.93	
Subfloor	Wood				
Floor cover #1:	Allowance	100.00		4.00	
Heat/cooling #1:	Space Htr	100.00		-2.75	
Energy Adjustment	Average				
Foundation Adjustment	SF 18-48"				
ADJUSTED BASE COST			1,200.00	129.43	155,316
ADDITIONAL FEATURES					
Fixtures (beyond allowance of 6)			-1.00	1,887.50	-1,888
Roughins (beyond allowance of 1)				781.25	
Fireplaces	1 Story / Single		1.00	5,162.50	5,163
Porch #1:	WoodDck/NoWall/NoRoo		256.00	20.06	5,135
Subtotal					163,726
Local multiplier		1.45			
Current multiplier		1.00			
REPLACEMENT COST NEW					237,403
Condition	Average	Percent			
Physical depreciation		39.00			-92,587
Functional depreciation					
Economic depreciation					
REPLACEMENT COST NEW LESS DEPRECIATION					144,800
LAND PRICES					
SI Bldg Lot	Size	Nbhd Mult	Grade	Depth/Rate	
	1.37	1.00	0.80		52,400
Total	1.37				52,400
SITE IMPROVEMENTS					
	Hsite/Hstd	Quantity	Quality		
Water	y / y	Typical	Average		5,000
Sewer	y / y	Typical	Average		20,000
Total					25,000
OUTBUILDINGS					
	Hsite/Hstd	% Good	Size	Rate	Extras
Mall shed	y / y	60	180	20.70	
Mall shed	y / y	0	25		
Mat sheltr	y / y	0	40		
Total					3,700
TOTAL PROPERTY VALUE					225,900
NOTES					
HOUSESITE VALUE :					225,900
HOMESTEAD VALUE :					225,900

2026 Reappraisal

6/9/2026

over comparison
CAMA Comparables Report

88

	Subj. Record	Comparable 1	Comparable 2	Comparable 3	Comparable 4	
Parcel Id:						
Owner:						
Location:	VT	VT	Sunderland VT	Sandgate VT	Sandgate VT	
Notes:						
Factor	Fac.Val.	Fac.Val.	Adjust	Fac.Val.	Adjust	Adj. Rate
Neighborhood			0		0	
Land Size	11.25	3	0	3	0	0
Year Built	2007	1968	11,200	68,400	10.5	1.00
Condition	Avg	Fair/Avg	-5,300	14,650	900	900
Year Built	2007	1968		1974	1970	1930
Condition	Avg	Fair/Avg	39000	33000	13000	41000
Year Built	2007	1968	10,000	20,000	10,000	0
Condition	Avg	Fair/Avg	12,500	37,500	12,500	0
Year Built	2007	1968	-5,000	-5,000	0	-5,000
Condition	Avg	Fair/Avg	0	0	0	0
Year Built	2007	1968	-10,800	0	0	0
Condition	Avg	Fair/Avg	0	0	0	0
Year Built	2007	1968	-2,500	-2,500	0	-2,500
Condition	Avg	Fair/Avg	0	0	0	0
Year Built	2007	1968	1,270	1,560	1,440	1,140
Condition	Avg	Fair/Avg	2,560	640	2,560	-320

Sale Date: 0
Adjusted Sale Price: 252,930
Total Adjustments Above: 52,930
Assessed Value: 238,200
Mean Comp Value: \$230,200
Rounded: \$230,200

2/14/2025 03/17/25 06/30/23 03/13/26
0.26 0.53 0.51 0.31

Itemized Property Costs					
From Table: MAIN Section 1		Town of Sunderland 2026		Record # 314	
Property ID: 0464		Span #: 633-199-10380		Last Inspected: 11/12/2024	
				Cost Update: 01/20/2026	
Owner(s): GISOLDI, MEGAN A		Sale Price: 200,000		Book: 109 Validity: Yes	
		Sale Date: 02/14/2025		Page: 219-221	
Address: 2416 ALGONKIN TRAIL		Bldg Type: Camp		Quality: 3.00 AVERAGE	
City/St/Zip: MANASQUAN NJ 08736-1633		Style: 1.5 Fln		Frame: Studded	
Location: 1050 KELLEY STAND		Area: 1620		Yr Built: 1968 Eff Age: 58	
Description: CAMP 3.0A		# Rms: 3		# Bedrm: 2 # Ktchns: 1	
Tax Map #: 0030438		# 1/2 Bath: 0		# Baths: 1	
Item	Description	Percent	Quantity	Unit Cost	Total
BASE COST					
Exterior Wall #1:	WdSlidng / Ht=8	100.00		97.80	
ADJUSTMENTS					
Roof #1:	Mtl-Sms	100.00		5.21	
Subfloor	Wood				
Floor cover #1:	Allowance	100.00		2.95	
Heat/cooling #1:	ForcAir	100.00			
Energy Adjustment	Average				
ADJUSTED BASE COST			1,620.00	105.96	171,655
ADDITIONAL FEATURES					
Fixtures (beyond allowance of 5)				1,260.00	
Roughins (beyond allowance of 1)				645.00	
Fireplaces	1.5 Fln / Single		1.00	4,212.50	4,213
Porch #1:	WoodDck/NoWall/NoRoo		154.00	21.49	3,309
Basement	Blk 8"		720.00	27.30	19,656
Subtotal					198,832
Local multiplier		1.45			
Current multiplier		1.00			
REPLACEMENT COST NEW					288,306
Condition		Fair/Avg	Percent		
Physical depreciation			52.00		-149,919
Functional depreciation					
Economic depreciation					
REPLACEMENT COST NEW LESS DEPRECIATION					138,400
LAND PRICES		Size	Nbhd Mult	Grade	Depth/Rate
Sl Bldg Lot		2.00	1.00	0.60	45,000
AC Other		1.00	1.00	0.50	4,700
Total		3.00			49,700
SITE IMPROVEMENTS		Hsile/Hstd	Quantity	Quality	
Water	y / y	Typical		Average	5,000
Sewer	y / y	Typical		Average	20,000
Total					25,000
TOTAL PROPERTY VALUE					213,100
NOTES		HOUSESITE VALUE :			208,400
		HOMESTEAD VALUE :			213,100
2026 Reappraisal					

Itemized Property Costs						
From Table: MAIN Section 1		Town of Sunderland 2026			Record # 386	
Property ID: 0395		Span #: 633-199-10300		Last Inspected: 03/19/2025		Cost Update: 01/21/2026
Owner(s): MURPHY TARA A & DANIEL P		Sale Price: 172,000		Book: 109	Validity: Yes	
		Sale Date: 03/17/2025		Page: 270-272		
Address: 1622 NORTH MARCONI ROAD		Bldg Type: Single		Quality: 2.50 FAIR/AVG		
City/St/Zip: WALL TOWNSHIP NJ 07719-3964		Style: 1 Story		Frame: Studded		
Location: 49 HEMLOCK HILL ROAD		Area: 822		Yr Built: 1974		Eff Age: 52
Description: CAMP/SINGLE FAMILY 3.0A		# Rms: 4		# Bedrm: 2		# Ktchns: 1
Tax Map #: 0040090		# 1/2 Bath: 0		# Baths: 1		
Item	Description	Percent	Quantity	Unit Cost	Total	
BASE COST						
Exterior Wall #1:	WdSlng / Ht=8	100.00		129.95		
ADJUSTMENTS						
Roof #1:	Mtl-Sms	100.00		6.40		
Subfloor	Wood					
Floor cover #1:	Allowance	100.00		4.00		
Heat/cooling #1:	ForcAir	100.00				
Energy Adjustment	Below Avg			-1.99		
Foundation Adjustment	SF 18-48"					
ADJUSTED BASE COST			822.00	138.36	113,731	
ADDITIONAL FEATURES						
Fixtures (beyond allowance of 6)			-1.00	1,785.00	-1,785	
Roughins (beyond allowance of 1)			-1.00	757.50	-758	
Fireplaces 1 Story / Single			1.00	4,925.00	4,925	
Porch #1:	WoodDck/NoWall/Roof/N		36.00	71.94	2,590	
Porch #2:	OpenSlb/Knee/NoRoof/N		60.00	74.39	4,463	
Subtotal					123,166	
Local multiplier			1.45			
Current multiplier			1.00			
REPLACEMENT COST NEW					178,591	
Condition Fair		Percent				
Physical depreciation		45.00	-80,366			
Functional depreciation						
Economic depreciation						
REPLACEMENT COST NEW LESS DEPRECIATION					98,200	
LAND PRICES		Size	Nbhd Mult	Grade	Depth/Rate	
SI Bldg Lot		2.00	1.00	0.80		60,000
AC Other		1.00	1.00	1.00		9,400
Total		3.00				69,400
SITE IMPROVEMENTS		Hsite/Hstd	Quantity	Quality		
Water	y / y	Typical		Average	5,000	
Sewer	y / y	Typical		Average	20,000	
Total					25,000	
OUTBUILDINGS		Hsite/Hstd	% Good	Size	Rate	Extras
Mall shed	y / y	50		140	17.25	2,400
Total						2,400
TOTAL PROPERTY VALUE					195,000	
NOTES				HOUSESITE VALUE :	185,600	
				HOMESTEAD VALUE :	195,000	
2026						



Owned by: Maple Leaf Real Estate
Bought with: Wellesley Realty Group

\$120,000

1 beds **0** baths **576** sqft

Est. cell payments \$478/mo. [Finance your way](#)

Single Family Residence

Built in 1970

10.5 Acres Lot

\$145,900 Zestimate®

\$208/sqft

\$2,016 Estimated rent

Home value

Zestimate®
\$145,900

Estimated sales range
\$121,000 - \$178,000

Rent Zestimate®
\$2,016/mo.

Sell for more on Zillow

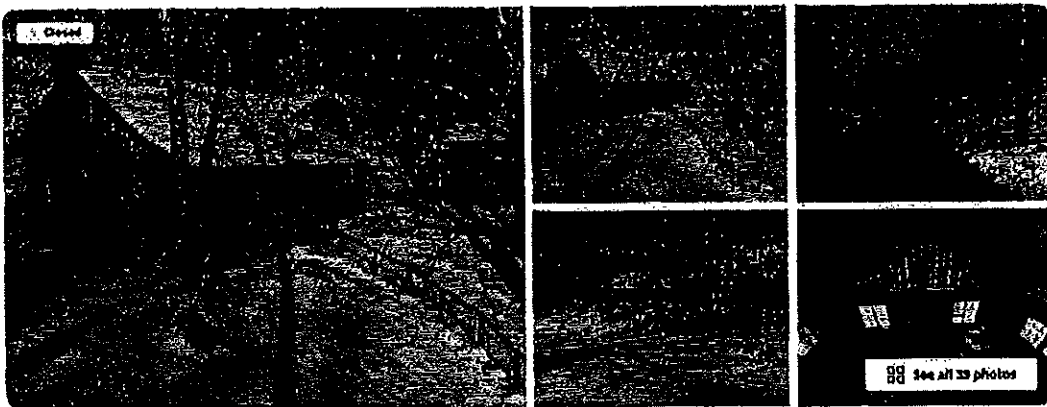
Get a Zillow Showcase™ listing at no additional cost and you could sell for 2% more.

Standard listing	\$145,900
2% more	+\$2,918

With Zillow Showcase (estimated)	\$148,818
----------------------------------	------------------

Unlock your offer

Claim home



Listed by: Walter Nishy Group
Brought to you by: Jonathan Allen Real Estate, Inc.

\$170,000

4355 Sandgate Road, Sandgate, VT 05250

2 beds
1 baths
684 sqft

Est. ref. payment: \$987/mo. [See how this works](#)

Single Family Residence

Built in 1930

1 Acres Lot

\$173,100 Zestimate

\$249/sqft

\$2,110 Estimated rent

Home value

Zestimate

Estimated sales range

Rent Zestimate

Sell for more on Zillow

Get a Zillow Showcase™ listing at no additional cost and you could sell for 2% more.

Standard listing	\$173,100
2% more	+\$3,462

With Zillow Showcase (referral)	\$176,562
---------------------------------	------------------

Unlock your offer

Claim home

Alycia & Nicholas Vosinek
Owners / Appellants

Appealed from the Maidstone
Board of Civil Authority

v.

Docket No. PVR 2019-41

Town of Maidstone

Differences from prior Grand List assessments

"On appeal of property valuation to board of appraisers, the listed value of a comparable property within the town is not to be used in determining a subject property's fair market value, and listed value alone, in the absence of fair market value, is useless in arriving at a ratio for equalization purposes." *Kachadorian v. Town of Woodstock*, 144 Vt. 348, *appeal after remand* 149 Vt. 446 (1988).

There is no requirement that the percentage change of assessment of a specific property as the result of a reappraisal should be equal to, or in any way related to, the percentage change in assessment of all properties, including those markedly dissimilar, in the same neighborhood. Assessments from prior years do not determine the value on the current reappraisal assessment date.

ENTRY ORDER

SUPREME COURT DOCKET NO. 2020-159

NOVEMBER TERM, 2020

Nicholas Vosinek* & Alycia Vosinek* v.
Town of Maidstone

APPEALED FROM:

Property Valuation and Review
Division

DOCKET NO. 2019-41

Affirmed.

BY THE COURT:

May 20, 2026

Hand Delivered

Re: 110 Mosquito Lane, Sunderland

To Sunderland Schoolboard: *BOARD OF CIVIL AUTHORITY*

We write to appeal the recent appraisal of our property at 110 Mosquito Lane. After grieving the initial increase of over 500%, from \$55,600 to a total of \$285,100, the current assessment is \$238,200. This is over four times the previous value. We feel this is excessive as this increase occurred with no improvements to the property. In addition, our camp is in the forest zone off the Stratton-Arlington Road which is closed to through traffic for up to six months of the year. It is truly a camp as it may not be used as a primary residence.

Considering the other camps in our area, no other property values increased by a similar margin. The Pulver Camp increased 2.1 times; the Leslie Camp increased 2.4 times; the Honkala Camp increased 2.8 times; and the Richard Holton Camp increased 3.8 times.

As a result, the increase appears excessive. It is also disproportionate to the increases and values of other properties in town. For example, the Schramek property which is the last house with power and that is accessible by car year-round on the Stratton-Arlington Road, increased from \$119,800 to \$225,900, an increase of only 1.88 times, and is valued at \$12,300 less than our seasonal camp.

In addition, Camp Ondawa, a property with more than twice as much land and multiple buildings with infrastructure including power and running water, as well as year-round access via car, increased from \$133,900 to \$232,400, an increase of only 1.7 times. This camp property that has offered summer camp to generations of children is valued less than our camp.

The current \$182,600 increase to the value of our camp property appears to be excessive, as is the total valuation of \$238,200, and we ask that you reconsider.

Sincerely,

Roy O. Holton
Roy O. Holton

Russell A. Holton
Russell A. Holton

Roy Holton

802.376-7306

*Rec'd
May 21st @ 12:00 noon*

Form PVR-4404-ON
OFFICIAL NOTICE
Decision of Board of Civil Authority

TO:

ROY HOLTON
RUSSEL HOLTON

Appellant notified by certified mail on:

Date of Notice: June 25, 2026

Your appeal to the Board of Civil Authority (BCA) concerning the appraisal of your property, identified in the Grand List Book with school property account number (SPAN) 633-199-10306, parcel ID # 0394, has been given careful consideration, with the following results:

Result of Grievance		Value(s) Set by BCA	
Total Listed Value*	238200.00	Total Listed Value*	238200.00
Non-Homestead Allocation		Non-Homestead Allocation	
Homestead Allocation		Homestead Allocation	
Housesite Value		Housesite Value	

*If the parcel is enrolled in the Use Value Appraisal Program ("Current Use"), the BCA must establish the allocated values as required by 32 V.S.A. § 3756(d). Attach a copy of the Current Use printout the listers filed with the Division of Property Valuation and Review with any changes made by the BCA and/or complete attachment PVR-4404-ON, Attachment U.

Date Appeal Filed May 20, 2026

BCA Hearing Notice Date June 4, 2026

BCA Hearing

Date: June 11, 2026

Time: 6:00 pm

Place: Sunderland Town Hall 104 Mountain View Road

BCA Members Present: Todd Lawrence, Rick Timmerman, Caroline Hartshorn

Sam Liss

Appearing for Listers: Jacob Stoddard

Appearing for Appellant: _____

Summary of Testimony/Argument by:

Appellant: Please see attached

Listeners: Please see attached

Property Inspected by:	Todd Lawrence	Chair of BCA
	Name	Position
	Rick Timmerman	Member
	Name	Position
	Caroline Harthsorn	Clerk
	Name	Position

Statute requires
minimum of
three members.

Date of Inspection: June 24, 2026

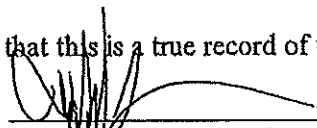
Report of Inspection Committee (Use attachment, if necessary)
Please see attached

Board's Decision with Reasons (Use attachment, if necessary)

☐ Check this box if this parcel is enrolled in the Use Value Appraisal Program (must fill out Attachment U).

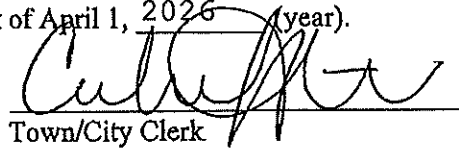
Certificate

I hereby certify that this is a true record of the action taken on this appeal by the Board of Civil Authority of the town/city.


_____, Chairman
Board of Civil Authority

Filed in the town/city clerk's office on June 25, 2026 at SUNDERLAND to be recorded
in the Grand List Book of April 1, 2026 (year).

Attest



Town/City Clerk

32 V.S.A. § 4461. Time and manner of proposal.

If you are aggrieved by this decision, you may appeal either to the Director of the Division of Property Valuation and Review or to the Superior Court of the county in which the property is situated. The appeal to either the director or the superior court is governed by Rule 74 of the Vermont Rules of Civil Procedure and is commenced by filing a notice of appeal with the town clerk within 30 days of the day this decision was mailed to you by the town clerk (date of entry noted on reverse). The town clerk transmits a copy of the notice to the director or to the superior court as indicated in the notice and shall record or attach a copy of the notice in the grand list book.

Be sure your appeal indicates which avenue of appeal you wish to pursue (court or director), clearly identifies the property under appeal, and is accompanied by the correct filing fee. The appeal to the Superior Court shall be accompanied by a \$295 fee for each parcel being appealed; the fee is \$70 per parcel on appeal to the Director. If the property under appeal is enrolled in the use value appraisal program, please indicate that in your appeal. If the property under appeal contains a homestead, please include that information.

Form PVR-4404-ON

Page 2 of 2

Rev. 08/22

Board of Civil Authority
Report of the Inspection Committee
Sunderland, Vermont

To: The Board of Civil Authority
From: Todd Lawrence, Caroline Morse Hartshorn, Rick Timmerman; Inspection committee
Date: June 24, 2026
RE: Inspection of Holton property at 110 Mosquito Lane (Parcel ID0394)

Inspection was made on June 24, 2026 at 09:00 a.m. Present were Roy Holton, Sklp Holton, and Ryan Holton who accompanied the inspection committee.

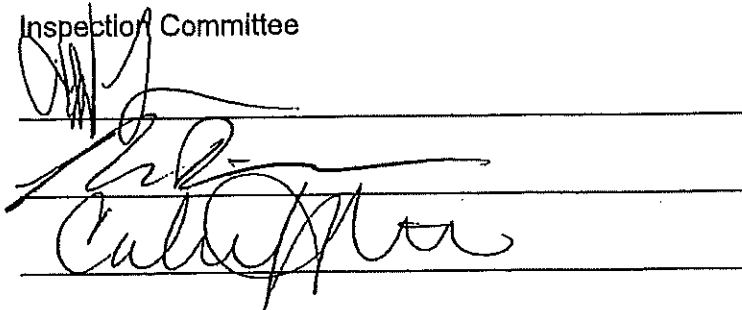
The seasonal camp and 11.25 acre property is located at 110 Mosquito Lane on Kelley Stand Road. It is well maintained and is located on a hilly lot with areas of slope. The majority of the lot is forested with the exception of the flat cabin footprint and the surrounding yard area which consisted of dirt, gravel, and low vegetation. The roaring branch passes along the property boundary at the bottom of a slope.

The building is of log cabin design, and its condition appears to support that it was 19 years old. The interior condition of the cabin appeared good. The cabin interior contains 2 bedrooms, 1 partial rustic bathroom, a kitchen/living area, a utility closet, and an upstairs unfinished loft area which appeared to be used as another sleeping area. Water is tankered in and stored in internal tanks. Power appeared to be supplied via wind/solar/batteries. Heating appeared to be produced from a woodstove.

Its exterior appeared in average condition. The exterior featured a metal roof and a porch wrapping around $\frac{1}{2}$ the exterior. The only outbuilding observed contained storage, a utility closet, and an outhouse.

The highest and best use of the property is a seasonal camp, as currently used.. The value under appeal is \$238,200.

Inspection Committee





TOWN OF SUNDERLAND, VERMONT
104 MOUNTAIN VIEW ROAD SUNDERLAND, VT 05250

OFFICIAL NOTICE

BOARD OF CIVIL AUTHORITY

TAX APPEAL DECISION

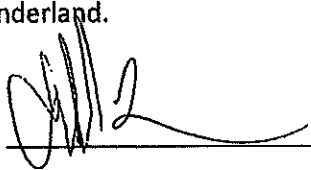
To: Roy & Russell Holton

From: Board of Civil Authority

Date: June 25, 2026

This is the decision, with reasons, of the Board of Civil Authority of the Town of Sunderland, after hearing evidence, in an appeal brought by you on your property at 110 Mosquito Lane. The listers valued the property at market sales approach. We find the assessed value of 238,200 should remain as set by the listers. The Grand List is set at 100% because a town wide reappraisal was completed as of April 1, 2026.

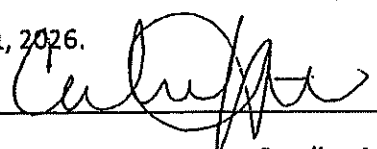
Certificate: I hereby certify that this is a true record of the action taken on this appeal by
the Board of Civil Authority of the Town of Sunderland.

Attest:  Chairman

Board of Civil Authority

Filed in the Town Clerk's Office on June 25, 2026

To be recorded in the Grand List Book of April 1, 2026.

Attest:  Town Clerk

Caroline Morse Hartshorn

Form PVR-4404-PN

NOTICE OF BOARD OF CIVIL AUTHORITY HEARINGS

Pursuant to the provisions of Vermont law under 32 V.S.A. § 4404(b), notice is hereby given that the Board of Civil Authority within and for the town of SUNDERLAND will on the 11th day of JUNE, 2026, at 6 o'clock in the PM (AM / PM), meet at Town Hall in SUNDERLAND in said town to hear appeals of persons, or other parties, who are aggrieved by the action of the board of listers and have timely filed their written appeal with the town clerk. Hearings will continue as scheduled with appellants until all parties are heard.

Board of Civil Authority

by

[Signature]
Chair/Clerk

Date 6/4/26

Copy and Post to:

Post: Three Public Places
Copy to: Board Members
Town Agent
Chairperson, Board of Listers
All Appellants

Roy Holton

Appellant

6 PM

Appointed Time

6/11/2026

Date

32 V.S.A. § 4404(b).

The town clerk forthwith shall call a meeting of the board to hear and determine such appeals, which shall be held at such time, not later than 14 days after the last date allowed for notice of appeal, and at such place within the town as he or she shall designate. Notice of such time and place shall be given by posting a warning therefor in three or more public places in such town, and by mailing a copy of such warning, postage prepaid, to each member of the board, the agent of the town to prosecute and defend suits, the chair of the board of listers, and to all persons so appealing.

PAYABLE TO:

TOWN OF SUNDERLAND, VERMONT

MAIL TO:

104 MOUNTAIN VIEW ROAD
SUNDERLAND, VERMONT

05250

802 375-6106

This is the only bill you will
receive. Please forward to new
owner if property was sold.**TAX BILL**

PARCEL ID	BILL DATE	TAX YEAR
0394.	06/23/2026	2025

Taxes unpaid after 4/15/2025 are delinquent and charged a collection
fee of 8%. If not paid by each due date 1% interest per month for 1st
3 months & 1 1/2% thereafter will be added. Postmarks are NOT accepted

Description: CAMP & 11.25A

Location: 110 MOSQUITO LANE

SPAN # 633-199-10306

SCL CODE: 199

TOTAL PARCEL ACRES

11.25

OWNER HOLTON, RUSSELL A. (TRUSTEE)
PO BOX 633
WILMINGTON VT 05363

FOR INCOME TAX PURPOSES

ASSESSED VALUE		NONHOMESTEAD
REAL	55,600	55,600
TOTAL TAXABLE VALUE	55,600	55,600
GRAND LIST VALUES	556.00	556.00

MUNICIPAL TAXES				EDUCATION TAXES				
TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	
GENERAL	0.1844	x556.00=	102.54	NON HOMESTEAD EDUCATION	1.9627	x556.00=	1,091.26	
HIGHWAY	0.3147	x556.00=	174.97					
CEMETERY	0.0106	x556.00=	5.89					
MUNICIPAL BUILDING	0.0143	x556.00=	7.95					
LOCAL AGREEMENT	0.0038	x556.00=	2.11					
Revised Bill				1.7030 (state rate) / 86.77% (CLA ÷ SA) = 1.9627				
				Payments		TOTAL EDUCATION TAX		1,091.26
				1	10/15/2025	EDUCATION STATE PAYMENT		0.00
					692.36	EDUCATION NET TAX DUE		1,091.26
				2	04/15/2026			
				692.36		TAX SUMMARY		
						Municipal + Education		
TOTAL MUNICIPAL TAX			293.46	TOTAL TAX			1,384.72	
MUNICIPAL STATE PAYMENT			0.00	TOTAL STATE PAYMENT			0.00	
MUNICIPAL NET TAX DUE			293.46	TOTAL NET TAX DUE			1,384.72	

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT

TOWN OF SUNDERLAND, VERMONT
TAX YEAR 2025

1ST PAYMENT DUE	
10/15/2025	
OWNER NAME	
HOLTON, RUSSELL A. (TRUSTEE)	
PARCEL ID	
0394-	
AMOUNT DUE	692.36
AMOUNT PAID	Revised Bill

For receipt
please
enclose self
addressed
stamped
envelope.*****
Postmarks
are NOT
accepted as
timely
payment.TOWN OF SUNDERLAND, VERMONT
TAX YEAR 2025

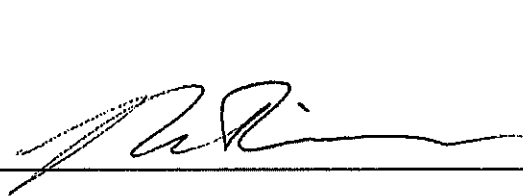
2ND PAYMENT DUE	
04/15/2026	
OWNER NAME	
HOLTON, RUSSELL A. (TRUSTEE)	
PARCEL ID	
0394-	
AMOUNT DUE	692.36
AMOUNT PAID	Revised Bill

For receipt
please
enclose self
addressed
stamped
envelope.*****
Postmarks
are NOT
accepted as
timely
payment.

Title 32 : Taxation and Finance
Chapter 131 : Appeals
Subchapter 001 : TO BOARD OF CIVIL AUTHORITY
(Cite as: 32 V.S.A. § 4405)
§ 4405. Oath

The members of the board of civil authority shall each take, subscribe, and file in the town clerk's office before entering upon the discharge of their duties under section 4404 of this title the following oath, and the oath as subscribed shall be recorded in such clerk's office:

"I do solemnly swear (or affirm) that I will well and truly hear and determine all matters at issue between taxpayers and listers submitted for my decision. So help me God." (or, "under the pains and penalties of perjury.")

Signature:   Samuel E Liss

Date: 6/11/2026 