Note: Decisions of a three-justice panel are not to be considered as precedent before any tribunal.

ENTRY ORDER

SUPREME COURT DOCKET NO. 2009-028

NOVEMBER TERM, 2009

Donald Richard	}	APPEALED FROM:
	}	
v.	}	Property Valuation and Review Division
	}	
City of Winooski	}	DOCKET NO. PVR 2007-111

In the above-entitled cause, the Clerk will enter:

Taxpayer appeals pro se from a decision of the state appraiser upholding the City of Winooski's appraisal of an undeveloped lot at a value of $100,000. We affirm.

Taxpayer owns a vacant, nonconforming lot in the R-1 district of the City. The lot contains a mobile home owned by taxpayer's daughter, which is separately assessed on the grand list. Following a city-wide reappraisal in 2007, the City assessed the value of the lot at $85,000, and the value of water, sewer, and landscaping improvements at $15,000, for a total assessment of $100,000. Taxpayer appealed to the Board of Civil Authority, which upheld the assessment, and taxpayer then appealed to the state appraiser. Following a de novo evidentiary hearing and inspection of the property, the state appraiser issued a written decision upholding the listed value.

The state appraiser relied upon several categories of evidence submitted by the City. These included an analysis of fair market value using a sales comparison approach based upon two recent sales, with fair market land values of the comparable properties determined to be $105,000 and $95,000 respectively. The City also introduced a land schedule developed by the appraisal company which had conducted the citywide reappraisal. The land schedule was based on land values extrapolated from numerous sales of improved properties before the reappraisal, was applied consistently during the reappraisal to hundreds of lots of equal or smaller size than taxpayer's, and assigned a value of $80,000 to lots significantly smaller than taxpayer's. The City also introduced an analysis of property sales in the City from April 2007 to September 2008 showing a close correlation (0.945 to 0.956) between assessed value and selling price.

Taxpayer submitted a letter from a local realtor, dated March 1, 2006, stating that the fair market value of the lot at that time was $72,500. The state appraiser noted that the letter consisted of one sentence and did not cite any comparable sales or other information to support the realtor's conclusion. Taxpayer also submitted Vermont property tax returns and photos relating to several properties located in a different zoning district within the City. The State appraiser noted that the evidence did not contain information concerning lot size or the nature, quality, or condition of the improvements, and found that it did not support taxpayer's estimate of fair market value. Taxpayer also submitted property tax returns and photos relating to two

lots in the Town of Milton. The state appraiser found that the information contained insufficient detail as to how the lots compared to the subject property, observing that their location alone would have a significant effect on their comparison value. Accordingly, the state appraiser concluded that taxpayer had failed to undermine the evidence adduced by the City in support of its assessment, and affirmed the listed value of $100,000. This appeal followed.

In an appeal before the state appraiser, the city has the initial burden to produce evidence of fair market value; once that burden is met, the burden of persuasion rests with the taxpayer. Barrett v. Town of Warren, 2005 VT 107, ¶¶ 7-8, 179 Vt. 134. The state appraiser's decision is presumed to be correct, and its determination of fair market value will be upheld if its findings are rationally drawn from the evidence and based on a correct interpretation of the law. Lake Morey Inn Golf Resort v. Town of Fairlee, 167 Vt. 245, 248 (1997). The state appraiser's findings and conclusions as to comparable properties fall within its broad discretion to assess the weight and credibility of the evidence. See Scott Constr., Inc. v. City of Newport Bd. of Civil Auth., 165 Vt. 232, 239 (1996). The appellant bears the burden of demonstrating that the appraiser's exercise of discretion in determining fair market value decision was clearly erroneous. Breault v. Town of Jericho, 155 Vt. 565, 569 (1991).

Assessed in light of these standards, we discern no basis to disturb the judgment. As summarized above, the state appraiser carefully reviewed and evaluated the evidence submitted by the City and concluded that it supported the assessed value. The appraiser further evaluated the materials submitted by taxpayer and set forth findings explaining why it found the evidence to be insufficient to undermine the City's assessment.

Appellant's brief on appeal consists in its entirety of twenty-seven separate citations to the transcript and trial exhibits, some standing alone, others followed by a brief sentence or two which appears to either describe the exhibit in question (e.g., "Picture of the lot 60x x 120") or comment on what presumably transpired at that point in the hearing (e.g., "This is not a sale just her say!"). Appellant's brief does not approach the minimal standards for briefing and argument set forth in V.R.A.P. 28, and more importantly sets forth no clear, understandable, and persuasive arguments demonstrating that the state appraiser clearly erred in affirming the City's assessment. Accordingly, we find no basis to disturb the judgment.

Affirmed.

BY THE COURT:

Paul L. Reiber, Chief Justice

Denise R. Johnson, Associate Justice

Marilyn S. Skoglund, Associate Justice