VERMONT SUPREME COURT
109 State Street
Montpelier VT 05609-0801
802-828-4774
www.vermontjudiciary.org

Case No. 26-AP-055

Note: In the case title, an asterisk (*) indicates an appellant and a double asterisk (**) indicates a cross-appellant. Decisions of a three-justice panel are not to be considered as precedent before any tribunal.

ENTRY ORDER

AUGUST TERM, 2026

Claudette L. Wilson, Trustee* v. Town of Wilmington	}	APPEALED FROM:
	}	
	}	Property Valuation and Review
	}	
	}	CASE NO. PVR 2024-16

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

Taxpayer appeals a decision of a Property Valuation and Review (PVR) hearing officer setting the fair market value of her property at $665,000 and equalized listed value at $607,700. On appeal, she argues that the hearing officer identified a need for particular data to reach a valid equalization ratio and asks that the case be remanded for submission of additional evidence. We affirm.

Taxpayer owns a single-family residence with 3272 square feet of finished living area on 10.2 acres of land in the Town of Wilmington. The residence contains three bathrooms, four bedrooms, an attached garage, and a finished basement. The Town completed a statistical reappraisal in 2024 and determined the fair market value of taxpayer's property was $685,360. Following taxpayer's appeal, the Board of Civil Authority upheld the valuation, and taxpayer appealed to the Director of PVR.

A PVR hearing officer held a hearing at which taxpayer presented evidence from a real estate appraiser. Taxpayer asserted that the fair market value of the property was $665,000 based on a comparison sales approach conducted by her appraiser. She also proposed an equalization ration of 0.70, which was determined by dividing the total grand list values by the sales price values for 135 properties sold in the Town between April 5, 2024 and June 25, 2025. The Town's assessor also presented a comparative sales analysis to support a fair market value of $676,100.

As to fair market value, the hearing officer credited taxpayer's appraisal over the Town's, finding taxpayer used properties very comparable to taxpayer's whereas the Town's analysis did not provide data or sufficient information on how the Town accounted for differences between the compared properties. The hearing officer was not, however, persuaded by taxpayer's asserted equalization ratio, explaining that the most reliable method of calculating an equalization ratio, other than the common level of appraisal (CLA), would be to look at valid sales six months prior to and six months after April 1 for any given year. Taxpayer's analysis used sales from April 2024 to June 2025, creating the potential for bias in the data. The hearing officer also found that the analysis was not reliable because taxpayer did not supply the records to demonstrate the veracity of the underlying sale and listed values. Therefore, the PVR hearing officer concluded that the fair market value of the property was $665,000, and applied the State of Vermont CLA for the Town of 0.9138, arriving at an equalized listed value of $607,700 for the April 1, 2024 grand list. Taxpayer appealed to this Court.

On appeal, taxpayer argues that this Court must remand this matter to the hearing officer to allow taxpayer an opportunity to introduce new sales data to support an equalization rate that better meets the criteria identified by the hearing officer. Taxpayer asserts that without this data there was no factual basis in the record for the hearing officer to affirm the Town's valuation.

There are no grounds to remand to allow taxpayer another opportunity to introduce evidence in support of her asserted equalization rate. Determining the correct valuation of property is a two-step process that requires first setting the fair market value and then assessing the equalization ratio "to insure that the property is listed comparably to corresponding properties in town." Jackson Gore Inn v. Town of Ludlow, 2020 VT 11, ¶ 4, 211 Vt. 498 (quotation omitted). On appeal, we accord deference to PVR decisions and "will set aside the [hearing officer's] findings of fact only when clearly erroneous, in light of the fact that the [hearing officer] has had the opportunity to judge the credibility of witnesses and weigh the evidence." Barnett v. Town of Wolcott, 2009 VT 32, ¶ 5, 185 Vt. 627 (mem.). Where the valuation is supported by some evidence from the record, "the appellant bears the burden of demonstrating that the exercise of discretion was clearly erroneous." Garilli v. Town of Waitsfield, 2008 VT 91, ¶ 9, 184 Vt. 594 (mem.) (quotation omitted). This Court's review is limited to the record presented below and any request to present additional evidence must demonstrate "good reasons for failure to present it in the proceeding before the agency." 3 V.S.A. § 815(b).

The hearing officer applied the appropriate standard, and taxpayer offers no basis to overturn the decision or to remand and allow taxpayer another opportunity to present evidence. The hearing officer held a de novo hearing and taxpayer had a full opportunity to challenge the valuation provided by the Town and to introduce evidence in support of taxpayer's position.* See 32 V.S.A. § 4467(a) (providing process for appeal to hearing officer), repealed by 2025, No. 170 (Adj. Sess.), § 34; Shaffer v. Town of Waitsfield, 2008 VT 44, ¶ 10, 183 Vt. 428 (noting that proceeding before appraiser is de novo and parties not limited to proffering evidence presented below). The hearing officer examined taxpayer's data and explained that the hearing officer did not credit taxpayer's equalization rate for several reasons, including the scope of the sample size and the lack of data to support the values used. Because taxpayer's rate was unsupported, the hearing officer applied the town-wide CLA. This was wholly within the hearing officer's discretion. This Court has explained that although taxpayers "are free to present sufficient evidence on the fair market value of comparable properties to provide the court with a more

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* The hearing notice indicated that the parties were required to present their evidence at the hearing and warned that an appeal to this Court would be decided based on the record established at that hearing. The hearing notice also indicated that the hearing officer was not going to appraise the property but would determine fair market value based on the parties' evidence and arguments.

specific equalization ratio," if no such information is provided, then the town-wide CLA can be used. In re Milot, 151 Vt. 615, 617 (1989); see Dewey v. Town of Waitsfield, 2008 VT 41, ¶¶ 27, 33, 184 Vt. 92 (holding that court did not err in applying town-wide equalization ratio after rejecting taxpayer's proffer of different equalization ratio and noting that town-wide CLA "is not subject to manipulation, and it offers consistency, reliability and broad-based equity town-wide"). The hearing officer's decision is supported by the record and therefore affirmed. See Allen v. Town of W. Windsor, 2004 VT 51, ¶ 4, 177 Vt. 1 (providing that state appraiser's decision is affirmed if findings "are rationally drawn from the evidence").

In addition, contrary to taxpayer's assertion, the hearing officer was not required to independently produce the "best data available." Dewey, 2008 VT 41, ¶ 7. As explained above, the parties were responsible for supporting their positions with evidence. The hearing officer here properly weighed that evidence and supported the decision by reference to the evidence in the record.

Affirmed.

BY THE COURT:

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Paul L. Reiber, Chief Justice

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Harold E. Eaton, Jr., Associate Justice

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Nancy J. Waples, Associate Justice