



*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, 2022

Raymond C. Jette v. City of Rutland	}	APPEALED FROM:
(Kamberleigh Johnston*)	}	
	}	Property Valuation and Review
	}	CASE NOS. PVR 2020-58 & 2020-59

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

Grievant Kamberleigh Johnston appeals pro se from the decision of the Division of Property Valuation and Review (PVR) dismissing his appeal of the City of Rutland’s appraisal of 49 and 52 Pine Street on its 2020 grand list. We affirm.

Grievant, acting as authorized agent for his mother Marjorie Johnston, filed a grievance of the City’s valuation on the 2020 grand list of several properties in Rutland, including 49 and 52 Pine Street. At the time relevant to this appeal, both 49 and 52 Pine Street were owned by Raymond Jette, who is deceased. However, grievant claimed that his mother was the effective owner of the properties under perpetual lease agreements (PLAs) signed by her and Jette in 2018. The City Assessor refused to hear grievant’s appeal because Jette had not authorized Johnston to appeal on his behalf. Grievant appealed to the Board of Civil Authority (BCA), which declined to hear the appeals. Grievant then appealed to PVR, which dismissed both appeals because no appeal had been taken to the BCA and because the executor of Jette’s estate indicated that he had not given grievant permission to take an appeal on its behalf.

Grievant raises numerous arguments in his appellate brief. He argues that the City is prohibited from challenging the validity of the 2018 PLAs because it has been three years since they were filed. He claims that he and his mother should be listed as owners of 49 and 52 Pine Street because of the 2018 PLAs. Grievant further argues that the hearing officer erred in considering a letter filed by Jette’s heirs in July 2021, in which they stated that neither they nor their father had ever authorized grievant or his mother to represent them. He also raises claims about other properties and PLAs that are unrelated to the 2020 grand list.

We conclude that, regardless of whether the 2018 PLAs are valid, neither grievant nor his mother have demonstrated that they have standing to challenge the way that the City listed 49 and 52 Pine Street on the 2020 grand list. “We have the same standing requirement as the federal courts in that our jurisdiction is limited to actual cases or controversies.” U.S. Bank Nat’l Ass’n v. Kimball, 2011 VT 81, ¶ 12, 190 Vt. 210 (quotation omitted). “One element of the case or controversy requirement is that plaintiffs must have standing, that is, they must have suffered

a particular injury that is attributable to the defendant and that can be redressed by a court of law.” Bischoff v. Bletz, 2008 VT 16, ¶ 15, 183 Vt. 235 (quotation omitted). “A plaintiff who shows no particular injury that is attributable to the defendant has no standing to bring a suit.” Baird v. City of Burlington, 2016 VT 6, ¶ 13, 201 Vt. 112. While we have allowed individuals to challenge municipal actions in their capacity as taxpayers in some contexts, “[m]erely invoking one’s status as a taxpayer is not enough to invoke standing.” Id. ¶ 21. Rather, the taxpayer must show that the taxpayer has suffered a direct financial loss to challenge a municipality’s actions. Id.

Here, it is undisputed that the City did not assess the 2018 PLAs in 2020. There is no evidence that grievant or his mother owed or paid taxes for 49 or 52 Pine Street for that year. Accordingly, they have not demonstrated that they suffered an injury as a result of the City’s decision to list Jette as the owner for tax purposes on the 2020 grand list.

The City represents, and grievant does not dispute, that it assigned the entire assessed value of 49 and 52 Pine Street to Raymond Jette on the 2020 grand list. Accordingly, Jette is the person who could claim to be injured by the City’s alleged error and who would have standing to appeal the way these properties are listed on the 2020 grand list. However, neither he nor his estate filed such an appeal, and grievant has provided no evidence that Jette or Jette’s estate authorized grievant to do so on his behalf. Although grievant asserts in his brief that the PLAs provided permanent agent status “to M. Johnston,” he points to no evidence in the record that supports such a claim, or shows that grievant’s mother had the power to then make grievant an agent.\* Absent such authorization, we agree with the PVR hearing officer that grievant and his mother lacked standing to challenge the way 49 and 52 Pine Street were listed on Jette’s behalf. See Baird, 2016 VT 6, ¶ 15 (“Like the federal courts, we generally do not allow third-party standing.”).

Affirmed.

BY THE COURT:

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Harold E. Eaton, Jr., Associate Justice

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Karen R. Carroll, Associate Justice

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Nancy J. Waples, Associate Justice

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\* The 2018 PLAs are not part of the record in this appeal.