Town of Montville Board of Assessment Appeals
Regular Meeting Minutes
Wednesday, March 5, 2014
6:00 p.m. – Room 203 – Town Hall

Property Owners in the Town of Montville are hereby notified that the Board of Assessment Appeals will meet during the month of March at Town Hall for the sole purpose of hearing appeals related to assessments of Real Estate, and Personal Property for the October 1, 2013 Grand List as well as the 2012 Supplemental Motor Vehicle assessments.

All persons wishing to appeal their assessments on the Grand List of October 1, 2013 were required to submit an appeal form by February 20, 2013.

Hearings will be held by appointment on the following dates:

Tuesday, March 4, 2014	6:00 p.m.
Wednesday, March 5, 2014	6:00 p.m.
Saturday, March 8, 2014	9:00 a.m.

The meetings will be held in Room 203.

1. Call to Order
   Chairperson Mattson called the regular meeting of the Board of Assessment Appeals to order at 5:57 p.m.

2. Roll Call
   Present were Board Members Stanley Gwudz, Ann Mattson, and Wills Pike. Also present was Assessor's Clerk Jerl Casey.

3. To consider and act on a motion to hear appeals brought to the Board of Assessment Appeals regarding personal property and real estate for the Grand List of October 1, 2013.

   Real Estate Appeal of William Esposito, WTE Route 32, LLC, for property located at 1587 Route 32, Account #E0483300.

   Attorney Brian Hoeing, Updike, Kelly & Spellacy, P.C., and Peter Vimini, Real Estate Appraiser, representing Mr. Espositio, were sworn in by Board Member Pike. Based on the location, age, condition, and use of the property, the appellant claims that the property is over-assessed. Based upon comparables presented to the Board, Mr. Vimini assesses the value of the property at $65.00 per square foot or a total value of $455,000.00. The structure, built in 1969, is currently leased to

the United States Postal Service (USPS) and is currently designated as a special use property. If the property were to be re-leased, it would require several improvements and significant funds.

Real Estate Appeal of Rock Tenn CP, LLC, for property located at 133 Depot Road, Account #S0349800.

Martin Golden and Charles Worthman were sworn in by Board Member Pike. Using the sales comparison approach, Mr. Golden and Mr. Worthman felt that the price per acre is over the market value of the property. Presenting verified sales prices of comparable property, they felt that the assessment should be $60,000.00 per acre rather than the currently assessed value of $116,000.00 per acre. In addition, he felt that the property should be assessed as an industrial property rather than as residential property.

Real Estate Appeal of Rock Tenn CP, LLC, for property located at Dock Road, Account #S0350500.

Similar to the property assessment of 133 Depot Road, Mr. Golden and Mr. Worthman felt that the price per acre is over the market value of the property. Using the sales comparison approach and based upon verified sales prices of comparable industrial-zoned property, they felt that the assessment should be $100,000.00 per acre rather than the currently assessed value of $116,000.00 per acre. Because it is a waterfront property located along the Thames River, the price per acre was adjusted. The property is currently being used as a turn-around for trucks and trailers in their shipping and receiving area and is a necessary part of their business.

Real Estate Appeal of Rock Tenn CP, LLC, for property located at 125 Depot Road, Account #S0350400.

AES Thames, to whom the property was leased, constructed a cogeneration facility which they are planning to demolish and process the materials for sale as scrap. While attempts were made over the past two years to sell the facility, they have been unable to locate a buyer. The facility has been idle since January 2011. Their goal is to utilize the land as a turn-around to help ease the traffic in the neighborhood. They are requesting that the property be assessed at $3.1 million, which is the property's previously assessed value prior to the existence of the facility and is the fair market value of the property. The cogeneration facility currently has zero value and its removal is estimated at approximately $2.8 million. In addition, the dock, which was abandoned by AES Thames, is not owned by Rock Tenn, but by the State of Connecticut and should not be included as part of the property assessment.

Real Estate Appeal of James and Julie O'Connor, for property located at 130 Forsyth Road, Account #R2000009.

Ms. O'Connor was sworn in by Board Member Pike. Based on comparables presented to the Board, Ms. O'Connor felt that the assessed price per square foot should be lower and requested the assessed value be lowered to $287,000.00 from its current assessment of $309,000.00.

Real Estate Appeal of Robert Chabot, for property located at 265 Raymond Hill Road, Account #C0453100.

Albert Chabot, Mr. Robert Chabot's son, was sworn in by Board Member Pike. Mr. Chabot received two notices of an increase for their properties located at 265 and 267 Raymond Hill Road. The property at 265 Raymond Hill Road is currently being used as a home and office and, while no improvements have been made, a notice of a 32% increase on the property was received. The adjacent property at 267 Raymond Hill Road, which is currently being used as a warehouse and a yard, received a 1% increase on the property. He questioned the disproportionality of the increases and the tax cards, themselves, which reflect the same, incorrect information. The property is no longer a three-family dwelling, but incorporates an apartment and an office space. During a recent refinancing of the building, it was discovered that the C.O. was not noted in the records, and was subsequently rectified. The property has not been subdivided and is one deed, one parcel. Mr. Chabot felt that the assessment should be $295,380.00 for both of the properties based upon its assessed value from the previous years. It was suggested that he discuss and clarify the information on the Vision card with the Assessor's office.

Personal Property Appeal of Lathrop Vending Company, Inc. for property located at 152 Route 32, Account #Z7151.

Richard Pascal, Esq., Block, Janney & Pascal, LLC, and Larry Lathrop, Lathrop Vending Company, Inc., were sworn in by Board Member Pike. Lathrop Vending Company, Inc. is appealing their assessments for 2008, 2009, and 2010. They are requesting an adjustment to their assessment, which is based on equipment that had been disposed of, but remained on their Federal Tax Returns for the years in question as having been fully depreciated. While they amended their returns for the years in question so as to update their books, match their physical and financial realities, and in hopes of satisfying the Town's Tax Assessor's office, the items continue to remain as part of their assessment. They have no documentation of the disposed items. Taxes are paid to the individual towns in which the equipment is residing. Tax Assessor Lucy Beit has visited the premises to conduct an audit and has made significant adjustments. She is scheduled to visit the premises this spring.

4. Adjournment
   Meeting adjourned at 7:47 p.m.

Respectfully Submitted by:

Agnes Miyuki, Recording Secretary for the Town of Montville