

**Town of Montville Board of Assessment Appeals
Press Release**

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, 2009 Grand List as well as the 2008 Supplemental Motor Vehicle assessments.

All persons wishing to appeal their assessments on the Grand List of October 1, 2009 are required to submit an appeal form by February 20, 2010. Appeal forms are available in the Assessor's Office or on the Town of Montville website at www.townofmontville.org. For further information, call 860-848-3030 extension 374.

Hearings will be held on the following dates:

Tuesday, March 16, 2010 between the hours of 6:00 p.m. and 9:00 p.m.;
Wednesday, March 17, 2010 between the hours of 6:00 p.m. and 9:00 p.m.;
Thursday, March 18, 2010 between the hours of 6:00 p.m. and 9:00 p.m. and;
Saturday, March 20, 2010 between the hours of 9:00 a.m. and 1:00 p.m.

Rosetta Jones, Chairperson of the Board of Assessment Appeals.

General Information and Guidelines for all Appeals Meetings

The Town of Montville Board of Assessment Appeals held meetings on Tuesday, March 16, 17, 18 and 20, 2010 for the purpose of assessment appeals against the October 1, 2009, Real Estate and Personal Property Grand List and the October, 2008 Supplemental Motor Vehicle Grand List. Notice of the Special Meetings were posted and held at Town Hall in the Assessor's Office to determine decisions for the appeals heard. A Special Meeting was posted and held at the Town Hall on Monday, March 22, 2010 to determine decisions not taken during the previous meetings. As per the General Statutes, appeals were to be submitted in writing by February 20, 2010. The Appeals Petition forms were available in the Assessor's Office and were to be completed in their entirety in order for the appeal to be considered by the Board of Assessment Appeals. The Board of Assessment Appeals required the timely submission of the completed petition in order to acquire an appeal appointment.

Pursuant to the timely submission of the completed petition, a five day appointment schedule was incorporated. The allocated appointment dates were mailed to all appellants and/or agents after the receipt of the timely completed petition. This mailing occurred on February 22, 2010. Each person seeking to appeal their assessment received a scheduled appointment date and time and appeared in person or had a duly authorized agent to represent them; or the appeal was not heard. Meetings were held in open

session. All appellants were sworn in by Mr. Richard Wilson. The minutes are compiled using the actual order of the meeting appointments, dates and times.

**Town of Montville Board of Assessment Appeals
Special Meeting Minutes of Tuesday, March 16, 2010
6:00 p.m. – Montville Town Hall – Assessor's Office**

Notice is hereby given that the Town of Montville Board of Assessment Appeals will conduct a Special Meeting on Tuesday, March 16, 2010 at 6:00 p.m. in the Montville Town Hall in the Assessor's Office.

1. Call to Order

Chairperson Jones called the meeting to order at 6:00 p.m.

2. Roll Call

Present were Board Members Rosetta Jones, Ann Mattson and Richard Wilson. Also present was Town of Montville Tax Assessor, Lucy Beit.

3. To hear and decide appeals brought before the Board of Assessment Appeals regarding personal property, real estate and motor vehicles.

Motion made by Board Member Mattson, seconded by Board Member Wilson.

Discussion: none. Voice vote: 3-0, all in favor, motion carried. Hearings started at 6:00 p.m.

6:00 p.m., Ken Thomas, Wireless Solutions, P.O. Box 374, Uncasville, Ct. Personal Property appeal.

Mr. Thomas was not present for his scheduled appeal hearing.

6:15 p.m., Esmeraldo Ramos, 23 Spruce Lane, Oakdale, CT. Real Estate appeal.

Mr. Ramos was sworn in by Board Member Wilson. Mr. Ramos stated his home is being assessed at a higher rate than some of his neighbors. He explained his home cost four hundred and fifty thousand to build and is being assessed at five hundred and fifty two thousand. He explained his thirty eight hundred square foot home is large, but not extravagant and was not built with the best materials. He submitted real estate comparables from homes similar in size and structure for the Board members to review. He explained he did not build the home with expensive materials and disputed that his home is brick on all four sides, stating it is only brick in the front and has vinyl siding on the remaining three sides. Mr. Ramos is requesting the total value of his home to be appraised at five hundred and fifty thousand. A site visit was scheduled.

6:30 p.m., William Caron, DCP Investments, two personal property accounts, one for 71 Derry Hill Road and the other for DCP, LLC.

Mr. Caron was sworn in by Board Member Wilson. Mr. Caron stated he is sorry he forgot to file his paperwork for the personal property located in the four family home on Rt. 163. Board Member Wilson explained to Mr. Caron the Board does not have the authority to waive fees. Mr. Caron was given declaration forms to fill out and rescheduled his hearing for Thursday, March 18, 2010 at 7:30 p.m.

6:45 p.m., Sandra Eichelberg, 63 Lisa Lane, Uncasville, CT. Real Estate appeal.

Ms. Eichelberg was sworn in by Board Member Wilson. Ms. Eichelberg stated she is requesting an appeal because her property values have declined over the past years and she feels the taxes are too high as a result. Mr. Wilson explained to her the assessments are based on fair market value at the time of the 2006 re-evaluation and the assessment is based on seventy percent of that appraisal. She inquired if the veterans discount has been applied to her account and it was determined the veterans exemption discount has been applied. She stated her property can not be subdivided and should not be valued as high as it is.

7:00 p.m., Sandra Chalifoux, 89 Lake Drive, Oakdale, CT. Real Estate appeal.

Ms. Chalifoux was sworn in by Board Member Wilson. Ms. Chalifoux indicated she is currently being assessed for two bathrooms in her home when she only has one in the basement. She indicated she is being assessed for three new sheds when she has only one new shed and two that are older and have depreciated. She is requesting an adjustment to her assessment to reflect those amendments.

7:15 p.m., Paul and Johann Chase, represented by Jon Chase, Real Estate appeal.

Mr. Chase was sworn in by Board Member Wilson. Mr. Chase indicated the home in question is over three hundred years old and has been in the family for many generations. He does not feel the property is being accurately assessed as he house is in poor condition. He submitted photographs to depict the deterioration inside the home, the water and structural damage that has occurred over the years. He is asking for an adjustment to reflect the current conditions of the home. He stated he was granted a reduction last year for the property but not the dwelling. He discussed the unique qualities of the property that make it difficult to compare to other properties.

7:30 p.m., William Parks, Personal Property and Motor Vehicle, 93 Maple Avenue, Uncasville, CT.

Mr. Parks did not attend his scheduled appeals hearing.

7:45 p.m., Edward J. Gagnon, 5 Leisure Drive, Oakdale, CT. Real Estate appeal.

Mr. Gagnon was sworn in by Board Member Wilson. Mr. Gagnon explained he lives in a condominium and does not agree with the assessment of the property. He stated he purchased his home while it was under construction at a discounted price and is now being assessed at a much higher price. He stated there are no services offered to the condominium such as garbage pickup or snow plowing and he feels a middle unit is worth less than an end unit.

8:00 p.m. Timothy Hastings, 27 Chestnut Hill Road, Uncasville, CT, Real Estate appeal.

Mr. Hastings was sworn in by Board Member Wilson. Mr. Hastings explained he did not come before the Board last year to appeal his assessment because he was granted an appeal two years ago and he did not know that he had to come back every year. He stated he is currently being assessed for a full, finished basement when he has only a partial basement. He indicated his mortgage company is going to go up over two hundred dollars a month if the assessment is not returned to the assessment granted two years ago and he can not afford it. He explained his home is in need of repair and he does not want to lose his home because he can not afford to fix the home and pay the taxes too. The Board explained to him that he must appeal his assessment each year to maintain the reduction.

8:15 p.m., there were no hearings scheduled for this time slot.

8:30 p.m., Thomas Koznick, 38 Fitch Hill Road, Uncasville, CT, Real Estate appeal.

Mr. Koznick was sworn in by Board Member Wilson. Mr. Koznick explained the home is owned by his elderly father who did not keep up with his insurance payments and there was a fire at the home. He and his brother are repairing the damage to the home but it required gutting the home and bringing it up to code. He submitted pictures of the home as it is today under construction. He stated most of the outside of the home is complete but there is more work to be done inside the home. He estimates the repairs are seventy percent completed at this time. The garage that was lost in the fire was attached to the home and there are no plans to construct a garage at this time, therefore, assessment on the garage would not be necessary.

8:45 p.m., Peter Kurtin, 324 Chesterfield Road, Oakdale, CT, Real Estate appeal.

Mr. Kurtin was sworn in by Board Member Wilson. Mr. Kurtin explained he built and designed the home himself and explained the home is being assessed as a cape style home when he considers the home to be a single story ranch. He brought copies of the construction design to show the Board. He indicated the construction documents signed by the town do not allow for any additions to the home. There is a pull down stair for access to the attic. He explained the value of the home is less than what he owes on the home. There is a walk out basement. He provided four comparable properties. The

Board requested he provide mortgage documents to determine how the home is classified in the mortgage documents and closing papers.

4. Adjournment

Motion made by Board Member Wilson, seconded by Board Member Mattson to adjourn the meeting at 9:30 p.m.

**Town of Montville Board of Assessment Appeals
Special Meeting Minutes of Wednesday, March 17, 2010
6:00 p.m. Montville Town Hall, Assessor's Office**

Notice is hereby given that the Town of Montville Board of Assessment Appeals will conduct a Special Meeting on Wednesday, March 17, 2010 at 6:00 p.m. in the Montville Town Hall in the Assessor's Office.

1. Call to Order

Chairperson Jones called the meeting to order at 6:00 p.m.

2. Roll Call

Present were Board Members Rosetta Jones, Ann Mattson and Richard Wilson. Also present was Town of Montville Tax Assessor, Lucy Beit.

3. To hear and decide appeals brought before the Board regarding personal property, real estate and motor vehicles.

Motion made by Board Member Wilson, seconded by Board Member Mattson.
Discussion: none. Voice vote: 3-0, all in favor, motion carried.

6:00 p.m., Paula Murano, 39 Lisa Lane, Uncasville, CT, Real Estate appeal.

Ms. Murano was sworn in by Board Member Wilson. She discussed the drug activity next door requiring her to call the police several times. There is excessive noise due to her neighbors playing acoustic drums and other musical instruments. She has tried to get a noise ordinance for years but claims nothing has been done. She feels the drug activity and noise depreciates the value of her home and is requesting a lower assessment.

6:15 p.m., Michael Kasen, Atronic Americas, LLC. Personal Property appeal.

Mr. Kasen was sworn in by Board Member Wilson. Mr. Kasen stated the company provides gaming equipment at the Mohegan Sun Casino. His 2009 personal property

declaration did not include the asset list as in previous years and did not contain disposed property and was not notarized so it was sent back. He claimed he was confused by the new property declaration and did not properly have the form notarized. The Board did not feel they had enough information and requested additional information to be submitted to them by Saturday.

6:30 p.m., New London Motorcycle Club, 330 Moxley Road, Uncasville, CT Real Estate appeal.

Reason for appeal; Property should to tax exempt due to the fact that The New London Motorcycle Club, Inc. is a charitable corporation.

As authorized agent for the New London Motorcycle Club, Atty. Harry R. Heller appeared before the BAA to appeal the club's tax status change from tax-exempt to a taxable property. Mr. Heller presented testimony that the club has been considered tax exempt by the Town of Montville for sixty years. He further stated that the club was utilized exclusively for charitable purposes, and queried as to what had precipitated the recent change. The NLMC is registered with the Secretary of State's Office as a "non-stock" organization. According to the IRS "non-profit" status is a state law concept, which does not automatically grant such organizations exemption from federal income Tax. The organization was unable to provide explanation regarding the expiration of their tax-exempt ID#. Request for supportive documentation include 501(C)(3) Application, Copies of IRS Annual Filing Requirement forms, and/or IRS letter of exemption determination and these were not provided.

6:45 p.m., Francis Pachiodo, 547 Old Colchester Road, Real Estate appeal.

Mr. Pachiodo was sworn in by Board Member Wilson. Mr. Pachiodo claimed six acres of the property is landlocked, it has an overgrown right of way off of Old Colchester Road. He indicated that prior to the last evaluation the property was valued at forty thousand dollars and the re-evaluation now values the property at over eighty thousand dollars. The property in the front was sold, further limiting the access to the land. He estimates the value of the property to be thirty five thousand and is requesting and adjustment to the assessment.

7:00 p.m., Michelle Milner, Mobile Mini Mart, Inc, personal property appeal.

Ms. Milner did not attend her scheduled appeals hearing.

7:15 p.m., Frank Lombardo, 2049 Route 32, Uncasville, Ct, personal property appeal.

Mr. Lombardo was sworn in by Board Member Wilson. Mr. Lombardo stated his assessment was excessive and feels he does not owe anything because the tools used on the project property were personal tools that were brought to and from the project daily.

He explained there was nothing left at the site or stored on the site. He provided a list of tools transported to the project location each day. Board Member Wilson explained the Board of Assessment Appeals does not have the authority to waive fees incurred from late payments or late filing of appropriate paperwork.

7:30 p.m., Melody Nundy, Margaritaville, LLC, personal property appeal.

Ms. Nundy was sworn in by Board Member Wilson. The reason for this appeal is as follows; the leasehold improvements made to realty to build out property to its intended use were inadvertently reported on the 2008 tangible personal property tax return. A correction denied by the Tax Assessor, and the 2008 assessment was paid in full. The leasehold improvements made to realty were removed from the 2009 tangible personal property tax returns as disposals but these were also denied by the Tax Assessor. Chairperson Jones explained the assessment exceeds the jurisdictional limit of the Board of Assessment Appeals jurisdiction.

7:45 p.m., John D'Amato, 1031 Route 32 LLC, personal property appeal.

Mr. D'Amato was sworn in by Board Member Wilson. Mr. D'Amato explained he does not have any personal property to declare because he has none. All of the tenants take care of their own dumpsters for trash and own their own fixtures. He is the landlord of the building but does not assume any responsibility for tenant's personal property.

8:00 p.m. no appointments were scheduled for this time slot.

8:15 p.m., Ines Mazzei rescheduled his appointment to hear thirteen appeals for Saturday at 9:15 a.m.

4. Adjournement

Motion made by Board Member Jones, seconded by Board Member Wilson to adjourn the Special Meeting at 9:00 p.m.

**Town of Montville Board of Assessment Appeals
Special Meeting Minutes of Thursday, March 18, 2010
6:00 p.m. – Montville Town Hall – Assessor's Office**

Notice is hereby given that the Town of Montville Board of Assessment Appeals will conduct a Special Meeting on Thursday, March 18, 2010 at 6:00 p.m. in the Montville Town Hall in the Assessor's Office.

1. Call to Order

Chairperson Jones called the meeting to order at 6:00 p.m.

2. Roll Call

Present were Board Members Rosetta Jones, Ann Mattson and Richard Wilson. Also present was Town of Montville Tax Assessor, Lucy Beit.

3. To hear and decide appeals brought before the Board regarding personal property, real estate and motor vehicles.

Motion made by Board Member Wilson, seconded by Board Member Mattson.
Discussion: none. Voice vote: 3-0, all in favor, motion carried.

6:00 p.m. - Joseph Petroff, Big Brothers, Big Sisters, Personal Property located on 1595 Route 85, Oakdale, CT 06370.

Mr. Petroff was sworn in by Board Member Wilson. He indicated his reason for appeal is that the organization forgot to submit its Declaration Statement on time. He explained he had a bookkeeper that was not competent and it got lost in the pile on her desk. Big Brothers/Big Sisters is a tax except 501c agency registered as a non-profit. He apologized for the oversight and would like to get re-classified as a non profit for this year. Staff has the 501c3 (tax except) letter from the Treasury Department and all of the necessary forms have now been filed

6:15 p.m. - Dean Malinguaggio, 4 Magnolia Drive, East Hartford, CT, 06118, Personal Property located at #66 Laurel Lock Campsite.

Mr. Malinguaggio was sworn in by Board Member Wilson. The personal property in question is located on #66 Laurel Lock Campground. Mr. Malinguaggio stated he has moved and did not receive the proper paperwork and notification to file. He owns the 1996 camper/trailer and pays rent on the campsite. His file states he has not filed his paperwork since 2009. The file states notices were sent out. Chairperson Jones inquired regarding proof of ownership for the camper. They stated they have not declared the camper/trailer because they did not receive the Declaration Statement to send in. The property contains a trailer, awning, deck, golf cart and shed. Property owners claim they want to clear up all taxes and get back on track for future billing. Chairperson Jones stated this Board can not waive the penalty and the property owner stated he understands this and wants to clear up all taxes owned and get back on track. The Board stated the property owners must file each and every year to avoid penalties. If they do not receive paperwork by October it is recommended they stop by Town Hall to get the document to send in by mail.

6:30 p.m. - Peter Flynn, Oakridge Village LLC, 50 Mumford Cove Road, Noank, CT, personal property located at 350 Chesterfield Road, Oakdale, CT.

Mr. Flynn did not attend his scheduled hearing.

6:45 p.m. – William Parks, 1984 Yellowfin Drive, Port Orange, FL 32128. Personal Property located at 93 Maple Avenue, Uncasville.

Mr. Parks did not attend his scheduled hearing.

7:00 p.m. – Andrew Disalvo for Gail Budzinski, Modular Space Corp, 51205 Green Hill Drive, South Bend, IN 46628. Personal Property appeal.

Mr. Disalvo was sworn in by Board Member Wilson. Mr. Disalvo stated the personal property is portable property and equipment, portable storage containers, and temporary office space. Modular space rents them to individuals for short term use as needed. Need to determine how many pieces of property were in the Town of Montville in October, 2006. The warehouse is located in Bristol, CT and he stated it would not be feasible to file personal tax forms for each piece of equipment moved in and out of the town due to the high volume of transfer.

7:15 p.m. – Leasing Association of Barrington, Inc c/o Mary Alyce Crane, for personal property located at Mohegan Sun Casino.

It was noted in the file that Ms. Crane had requested a telephone hearing. Telephone hearings are not permitted per State Statute as printed in the Handbook for Connecticut Boards of Assessment Appeals (CAAO), must be sworn in. Accountability page 14 states 2. They shall not reduce the valuation or assessment of property on the Grand List belonging to any person who does not appear at a hearing before the board, or have their attorney or agent appear before the board and offer or consent to be sworn before it and to answer questions concerning their taxable property within the town. (General Statute S12-113) Chairperson Jones stated the board does not have the ability to waive penalties and the Board can not consider the request by telephone.

7:30 p.m. – William Caron, DCP Investments, 71 Derry Hill Road, Uncasville, CT, Personal Property DCP LLC and personal property located at 197 Rt 163.

The Board resumed Mr. Caron's hearing from Tuesday, March 16, 2010. He submitted his paperwork for personal property, three refrigerators and one stove as requested by the Board. Pictures of the personal property in question were submitted and all the necessary paperwork filled out as requested by the Board. The Board Members explained the Board of Assessment Appeals does not have the authority to waive penalties.

7:45 p.m., Patrick and Angela Kennedy, 39 Spruce Lane, Oakdale, CT 06370. Personal property located on 39 Spruce Lane, Oakdale, CT

Mr. and Mrs. Kennedy were sworn in by Board Member Wilson. The reason for his appeal states the Building Inspector did not follow codes and he feels he has to spend

\$200,000 for repairs needed. The Building Inspector issued a certificate of occupancy and he feels that the costs to fix his home should be subtracted from the total assessment. Filed a case against the Town and it was dismissed, would like to file again. The Board stated he may have a case against the Town but this Board can not make a judgment regarding his issue with the Building Inspector. Only a court can make a determination regarding wrongdoing. The Board has conducted a site inspection at the home in previous years. Mr. and Mrs. Kennedy are requesting a forty percent reduction to the assessment due to the problems they are having with the home due to contractor and Building Inspector negligence. Mr. & Mrs. Kennedy did not pursue issues with the contractors because they threatened to go bankrupt if they get sued. They are requesting the Board take the issues with the home into consideration when determining the assessment to the home. The stated the house is not as valuable as its assessed value, and not worth what the Town determines it is worth. Have lived there for fourteen years and have been fighting this issue for a long time. They have been through a lot with the tax board and issues with the Building Official. Chairperson Jones stated the town has not increased the assessment over the past year, it has stayed consistent. Mrs. Kennedy stated the town gave minimal consideration one year and a reduction was issued, but the next year it went back to its original assessment. Mrs. Kennedy inquired who determines assessment rates and Board Member Wilson stated the re-valuation company determines the assessments on properties. The assessment on this home has remained the same since 2006. Mr. and Mrs. Kennedy stated they need to pay for work on the home to bring house up to the value of what the Town says the house is worth. Mrs. Kennedy stated that if she does not get satisfaction from this Board she will pursue legal action.

4. Adjournment

Motion made by Board Member Jones, seconded by Board Member Wilson to adjourn the meeting at 8:45 p.m. Voice vote: 3-0, all in favor, motion carried.

**Town of Montville Board of Assessment Appeals
Meeting Minutes for Saturday, March 20, 2010
9:00 a.m. Montville Town Hall, Assessor's Office**

Notice is hereby given that the Town of Montville Board of Assessment Appeals will conduct a special meeting on Saturday, March 20, 2010 at 9:00 a.m. for the purpose of conducting hearings for appeals to be held in the Montville Town Hall, Assessor's Office

1. Call to Order

Chairman Jones called the meeting to order at 9:00 a.m.

2. Roll Call

Present were Board Members Jones, Wilson and Mattson.

3. Notice is hereby given that the Town of Montville Board of Assessment Appeals will conduct a Special Meeting on Saturday, March 20, 2010 at 9:00 a.m. at the Montville Town Hall in the Assessor's Office.

Motion made by Board Member Wilson, seconded by Board Member Jones to hear appeals scheduled before the Board regarding personal property, real estate and motor vehicles. Voice vote: 3-0.

9:00 a.m. – Colin, Barbara and Robin Provencher, 229 Ridge Hill Road, Oakdale, CT 06370. Real Estate appeal.

Everyone was sworn in by Board Member Wilson. Both Barbara and Robin Provencher work as Assessor's in the State of Connecticut and are requesting a reduction in the appraised value of the home. They claim the evaluation of the pool is high because the pool is in poor condition, and it is worth approximately two thousand dollars, not the twelve thousand dollars as depicted on the assessment. The homeowner indicated he has requested an inside inspection of the home in previous years but did not get one. A note in the file states a site visit was conducted but the Assessor could not get inside the property to conduct an inspection but an outside inspection was conducted for the file notes. The homeowner is requesting the Town take a look at the depreciation of the home, it is very outdated inside the home and will required updating in the near future and the homeowner is requesting a lower rating to the home. A discussion was held regarding there being no permanent access to the unfinished attic. The inside area of the home contains eighty percent carpeting and twenty percent hardwood flooring. The homeowners discussed re-valuation appeals and indicated he received an increase notice because of the addition of the 18 x 25 ft. shed, prompting the request for a hearing.

9:15 a.m. – Inez Mazzei, 687 Old Colchester Road, Uncasville – real estate appeal.

Attorney Les Nathan discussed the proposal for an amendment to the assessment of the property and stated he hopes to purchase and develop the lots. Mr. Nathan explained he is an attorney but is not appearing before the Board as one. The lots are located on Horizon Drive, one acre building lots in this subdivision, he explained there is no market at this time for smaller lots and there is no financing available to build due to economy. He explained the interior lots are too large and he is requesting an estimated value of \$245,000 total for all thirteen lots. All thirteen lots vary in their assessed price. He is requesting each lot valued at an average of \$45,000 each. Case law talks about assessing as individual lots as they are developed but can take into consideration circumstances at this time. The interior lots are assessed higher because they are two acre lots but they contain wetlands. Because the lots are one acre lots there is not a market for in town for them at this time to construct \$350,000 homes. He discussed cluster zoning ½ acre lots for affordable housing in the future. He explained he can not develop the

parcel at this time due to market and financial restrictions, stating it is a risky market at and there are no roads in place, no buyers or bank financing available for the construction. He hopes to start in the next six to nine months, explaining this project would be good for affordable housing and would bring in taxes for the town. A discussion was held regarding well and septic systems on site for this proposed subdivision. He submitted a subdivision map depicting fourteen lots. Formal appraisals have not been done for this project, 14 lots with all the infrastructure would be appraised at 75,000 for each lot. Additional expenses include installation of drainage across the street at a cost of \$50,000. The proposal contains one thousand feet of road. He hopes to bring good housing to the town. He does not have an appraisal for the lots to submit at this time. He stated if the Board chooses not to give an adjustment at this time due to these circumstances it would be unfair, he quoted case law that has allowed for reduction in assessment in the past. He would agree to a higher assessed value once roads and infrastructure are in place.

9:30 a.m. – Roger and Linda Phillips, Natures Art, located at 1650 Rt 85. Personal property appeal.

Mr. and Mrs. Phillips were sworn in by Board Member Wilson. Mrs. Phillips presented reasons she believes the personal property is overvalued and over assessed. She explained a portion of the appeal is currently in litigation. Chairperson Jones stated the portion in litigation can not be decided upon by the Board. Mrs. Phillips gave the Board a brief update regarding incidents to date. She is requesting a reduction to the assessment as her personal property is now assessed at more than the actual building. She indicated the concrete dinosaurs located on the property are considered personal property by the town. She explained she got a reduction last year, but then the assessment went up higher again this year. She is requesting the assessment go back to the \$522,000 as it was. She submitted a statement from accountant regarding auditing for sales and use tax determined the dinosaurs were site improvements and there were no site improvements subject to sales tax in 2006. She discussed a settlement the attorneys had come up with that the assessor declined and refused to accept as settlement. She indicated there has been no justification found last year for the increase this year. This is a unique property, because the dinosaurs are attached to the ground, they only have one movable dinosaur and that one is claimed as personal property and is used in parades and events.

9:45 a.m., Raymond Rodriquez, property located at 41 Fitch Hill Road, real estate appeal.

Mr. Rodriquez was sworn in by Board Member Wilson. He indicated the home is a single family home without a finished area upstairs as it is being assessed. He is asking for a reduction from \$137,790 reduced to \$136,500. He indicated it is not fair to pay a higher assessment for a dormer that is not in use, and he stated it is used for storage, and he submitted measurements of the space. Chairperson Jones indicated the Assessor went out to the site but was unable to gain access to the house to make a determination regarding the space and assessed the property based on what she saw on the outside. Mr.

Rodriquez stated his intent is to use the dormer for storage and considers it an attic. He discussed the fire damage to the structure and stated he has fixed the damage and added the dormer but it is not livable area. He stated he was issued a permit to construct a dormer. He does not want to pay extra for space he is not using. It was determined the property has not yet received its certificate of occupancy and until it does it is considered under construction. The Board suggested Mr. Rodriquez contact the Building Inspector for a final inspection and to contact the assessor once the certificate of occupancy is issued for the repairs.

10:00 a.m., Shirley McCulley, 11 Edward Road, real estate appeal.

Mrs. McCully was sworn in by Board Member Wilson. She stated her home is assessed too high for area and is asking for an adjustment based on the appraised value. After a brief conversation it was determined Mrs. McCully was confused regarding her assessment and the true assessment was pointed out to her on her field card.

10:15 a.m., Mary Senkewicz, 285 Kitemaug Road, Real Estate appeal.

Mrs. Senkewicz was sworn in by Board Member Wilson. She stated her property is mostly wooded area with ledge and has no accessible roads, it is a hilly steep and she feels it is being assessed too high. Discussion were held regarding if the extra acreage could be a buildable lot. She indicated she has received two reductions from the Board of Assessment Appeals over the past two years from because the assessed value went up. The Board checked to verify if there was a notice of increase sent to this address and it was determined there has been no increase to the assessment of this property this year. A discussion was held regarding how the lot was split by the Town many years ago and whether or not there is a survey of the property. Mrs. Senkewicz inquired if she has legal recourse regarding the split and the assessment and the Board indicated she can seek legal recourse if she chooses to but they do not have the answers she is seeking.

10:30 a.m., Ronald Sydor, 766 Route 163. Real Estate appeal.

Mr. Sydor indicated this home is a single family farmhouse and he feels it is over assessed in light of the real estate market as it is today. He stated there have been no improvements since last years appraisal and the house is a one hundred and ten year old farmhouse. He indicated he received a small reduction to his assessment last year and he feels he should be granted a reduction this year because the house is older and in need of repair. Chairperson Jones read a letter from Mr. Sydor explaining his request for a reduction. Board Member Wilson stated the home is currently at the lowest rating they can give it, it can not be lowered any more than it already is. Discussions were held regarding the location of the property near the landfill and flooding issues.

10:45 a.m., Phillip and Maria Garrity, 16 Circle Drive, Winsor Locks, personal property located 157 Doyle Road Lot #72.

Mr. and Mrs. Garrity were sworn in by Board Member Wilson. The stated the personal property in question is a 1996 travel camper/trailer and they feel the assessment exceeds the value of property. It was determined the property owners did not file personal property documents in 2008 and they did received a reduction to the assessment last year. Mr. Garrity indicated he filed late this year and the declaration was sent back to him. He indicated the camper/trailer is currently in Windsor Locks. Mr. and Mrs. Garrity requested the Board look at the depreciation of the property to determine the amount of the assessment plus the penalty owed for filing late.

11:00 a.m., Tony Franco, Tiffany & Co. Personal property appeal for property located at the Mohegan Sun.

Mr. Franco explained his dilemma, stating he is being assessed for improvements made to the building that will remain with the building after he vacates it. He feels the responsibility to pay the assessment lies with the Mohegan Sun. he estimates the full value of the improvements to be \$1,615,064. It is currently being assessed at \$2,819,431. A discussion was held regarding lease hold improvements and if specific improvements remain with landlord or tenant if the improvements can not be removed at the end of the lease. He explained the improvements stay at end of lease because removing them can cause damage to the real estate. He submitted a list of improvements he is requesting to be removed from lease holding category. The Board indicated they can not make a determination regarding this appeal because their jurisdiction limits them to one million dollars of personal property.

4. Adjournment

Motion made by Board Member Jones, seconded by Board Member Wilson to adjourn the meeting at 11:30 a.m. Discussion: none. Voice vote: 3-0, all in favor, motion carried.

**Town of Montville Board of Assessment Appeals
Special Meeting Minutes for Monday, March 22, 2010
10:00 a.m. for the purpose of conducting a site walk at 324 Chesterfield Road with a
Special Meeting immediately following at the Montville Town Hall, Town Council
Chambers**

Notice is hereby given that the Town of Montville Board of Assessment Appeals will conduct a special meeting on Monday, March 22 2010 at 10:00 a.m. for the purpose of conducting a site walk at 324 Chesterfield Road followed immediately by a Special Meeting at the Montville Town Hall, Town Council Chambers.

Board Members Jones, Wilson and Mattson met at 324 Chesterfield Road for the site walk.

Board of Assessment Appeals Special Meeting Minutes

March 16, 17, 18, 20, 22, 2010

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1. Call to Order

Chairman Jones called the special meeting to order at 10:00 a.m.

2. Roll Call

Present were Board Members Jones, Wilson and Mattson.

3. Notice is hereby given that the Town of Montville Board of Assessment Appeals will conduct a Special Meeting on Monday, March 22, 2010 at 10:00 a.m. at the Montville Town Hall in the Town Council Chambers for the purpose of discussions and to vote on appeals heard during the March 16, 17, 18 and 20, 2010 special meetings.

The Board Members reviewed, discussed and voted on each of the applications heard during the appeal process. Attached please find Schedule A, a summary of the votes taken during the course of the special meetings of the Board of Assessment Appeals held on March 16, 17, 18, and 20, and 22, 2010. Letters of decisions made during the appeal process will be sent to the applicants within seven days of the decision determined by the Board of Assessment Appeals.

4. Adjournment

Motion made by Board Member Wilson, seconded by Board Member Mattson to adjourn the special meeting at 2:00 p.m.

Respectfully Submitted by:

Audrey Ulmer, Recording Secretary for the Town of Montville

BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF MONTVILLE

DATE: 3-16-10

Called to order at (time) 6:00 p.m. by Rosetta Jones Chairperson.

Members present: Jones, Wilson, Mattson

~~The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.~~

OLD AND NEW BUSINESS

Tiffany & Co.

APPEAL OF: Tony Franco

ADJUSTMENT: (+/-)\$ denied

REASON: beyond BAA jurisdiction

Members in favor: all

Members opposed: none

APPEAL OF: Ken Thomas

wireless solutions

ADJUSTMENT: (+/-)\$ denied

REASON: failure to appear

Members in favor: all

Members opposed: none

APPEAL OF: Esmeraldo Ramos

23 Spruce Lane

ADJUSTMENT: (+/-)\$ denied

REASON: no justification provided.

Members in favor: all

Members opposed: none

Schedule A

BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF MONTVILLE

DATE: 3-18-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Jones, Mattson, Wilson

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

71 Derry Hill

APPEAL OF: William Caron

new assessment.

ADJUSTMENT: (+/-)\$ 407.00

REASON: justification for depreciation + penalty

Members in favor: all

Members opposed: none

APPEAL OF: William Caron

new assessment.

ADJUSTMENT: (+/-)\$ 03.00

DCP Investment Property

REASON: provided information to substantiate depreciation

Members in favor: all

Members opposed: none.

3-16-10) APPEAL OF: Sandra Eichelberg

63 Lisa Lane

ADJUSTMENT: (+/-)\$ denied

REASON: no justification

Members in favor: all

Members opposed: none

BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF MONTVILLE

DATE: 3-16-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Wilson, Mattson, Jones

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

APPEAL OF: Sandra Chalifoux # 89 Lake Dr.

new assessment.
ADJUSTMENT: (+/-)\$ 225,900

REASON: Correction to assess value

Members in favor: all

Members opposed: none

APPEAL OF: Paul & Johann Chase # 1011 Rt. 163

new assessment
ADJUSTMENT: (+/-)\$ 173,180.00 (no change)

REASON: no justification.

Members in favor: all

Members opposed: none

APPEAL OF: Edward Gatton # 5 Leisure Dr.

ADJUSTMENT: (+/-)\$ denied

REASON: no justification

Members in favor: all

Members opposed: none

BOARD OF ASSESSMENT APPEALS MINUTES

hearing date: TOWN OF MONTVILLE

DATE: 3-16-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Mattson, Wilson, Jones

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

27 Chestnut Hill Rd.

APPEAL OF: Timothy Hastings
new assessment

ADJUSTMENT: (+/-) \$ 170,610.00

REASON: partial basement adjustment

Members in favor: all

Members opposed: none

APPEAL OF: Thomas Koznick
new assessment

38 Fitch Hill Rd.

ADJUSTMENT: (+/-) \$ 109,630.00

REASON: Unfinished construction

Members in favor: all

Members opposed: none

APPEAL OF: Peter Kurtin

324 Chesterfield Rd.

ADJUSTMENT: (+/-) \$ denied

REASON: unjustified

Members in favor: all

Members opposed: none

BOARD OF ASSESSMENT APPEALS MINUTES

hearing date: TOWN OF MONTVILLE

DATE: 3-17-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Mattson, Jones, Wilson.

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

39 Lisa Lane

APPEAL OF: Paula Murano

ADJUSTMENT: (+/-)\$ denied

REASON: no justification

Members in favor: all

Members opposed: none.

APPEAL OF: Michael Kasen

Mohagan Sun.

ADJUSTMENT: (+/-)\$ denied

REASON: no justification

Members in favor: all

Members opposed: none

APPEAL OF: New London Motorcycle Club #

ADJUSTMENT: (+/-)\$ _____

REASON: _____

Members in favor: mattson, wilson

Members opposed: jones

BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF MONTVILLE

DATE: 3-17-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Jones, Mattson, Wilson

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

APPEAL OF: Francis Pachiodo

62 Maple Ave.

ADJUSTMENT: (+/-)\$ denied

REASON: no justification

Members in favor: all

Members opposed: none

APPEAL OF: Michelle Milner

Mobile Mini Mart

ADJUSTMENT: (+/-)\$ denied

REASON: failure to appear

Members in favor: all

Members opposed: none

APPEAL OF: Frank Lombardo

249 Rt 32

new assessment
ADJUSTMENT: (+/-)\$ 687.00

REASON: re-calculation + 25% penalty

Members in favor: all

Members opposed: none

BOARD OF ASSESSMENT APPEALS MINUTES

hearing date

TOWN OF MONTVILLE

DATE: 3-17-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Jones, Mattson, Wilson

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

margaritaville

APPEAL OF: Melody Nundy

ADJUSTMENT: (+/-)\$ denied

REASON: beyond jurisdiction of BAA

Members in favor: all

Members opposed: none

APPEAL OF: John D'Amato

#1031 Rt 32

new assessment:
ADJUSTMENT: (+/-)\$ -0-

REASON: no personal property on site.

Members in favor: all

Members opposed: none

APPEAL OF: _____

ADJUSTMENT: (+/-)\$ _____

REASON: _____

Members in favor: _____

Members opposed: _____

BOARD OF ASSESSMENT APPEALS MINUTES

hearing date:

TOWN OF MONTVILLE

DATE: 3-18-10

Called to order at (time) 6:00 by Rosetta Jones Chairperson.

Members present: Richard Wilson, Ann Maddson, Rosetta Jones

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

1595 Rt 85

APPEAL OF: Big Brother/Big Sisters
now assessment
ADJUSTMENT: (+/-)\$ 0-

REASON: non-profit 501(c)3 tax exempt

Members in favor: all

Members opposed: none

APPEAL OF: Dean Malinguaggio
new assessment:
ADJUSTMENT: (+/-)\$ 5,625.00

~~Oakridge Village~~
#166 Laurel Lock
Campground

REASON: value of personal property determined lower than originally assessed.

Members in favor: all

Members opposed: none

APPEAL OF: Peter Flynn

Oakridge Village

ADJUSTMENT: (+/-)\$ denied

REASON: failure to appear.

Members in favor: all

Members opposed: none

BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF MONTVILLE

DATE: hearing date 3-18-10

Called to order at (time) 6:00 pm by Rosetta Jones Chairperson.

Members present: Jones, Wilson, Maddson

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

APPEAL OF: William Parks

ADJUSTMENT: (+/-)\$ denied

REASON: failure to appear

Members in favor: all

Members opposed: none

APPEAL OF: Gail Budzinski

ADJUSTMENT: (+/-)\$ denied

REASON: did not file declaration

Members in favor: all

Members opposed: none

APPEAL OF: Mary Alyce Crane

ADJUSTMENT: (+/-)\$ denied

REASON: failure to appear

Members in favor: all

Members opposed: none

BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF MONTVILLE

hearing date

DATE: 3-20-10

Called to order at (time) 6:00 p.m. by Rosetta Jones Chairperson.

Members present: Jones, Mattson, Wilson

The minutes of the last meeting were read. A motion was made by _____ and seconded by hearing date to accept the minutes as presented. Motion passed.

3-18-10

OLD AND NEW BUSINESS

39 Spruce Lane

APPEAL OF: Patrick Kennedy

ADJUSTMENT: (+/-)\$ denied

REASON: un-substantiated

Members in favor: all

Members opposed: none

3-20-10
↓

APPEAL OF: Colin Provencier

229 Ridge Hill Rd.

new assessment:

ADJUSTMENT: (+/-)\$ 226,130

REASON: depreciation code re-classified from G to A.

Members in favor: all

Members opposed: none

APPEAL OF: Inez Matzei

23 Horizon Dr.

new assessment

ADJUSTMENT: (+/-)\$ 54,792

REASON: 10% reduction

Members in favor: Mattson, Wilson

Members opposed: Jones

BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF MONTVILLE

DATE: hearing date: 3-17-10

Called to order at (time) 6:00 pm by Rosetta Jones Chairperson.

Members present: Mattson, Jones, Wilson

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

1 Horizon Dr.

APPEAL OF: Mazzei
new assessment

ADJUSTMENT: (+/-) \$ 52,767.00

REASON: 10% reduction. -

Members in favor: Mattson, Wilson

Members opposed: Jones

APPEAL OF: Mazzei
new assessment

24 Horizon Dr.

ADJUSTMENT: (+/-) \$ 58,203.00

REASON: 10% reduction

Members in favor: Mattson, Wilson

Members opposed: Jones

APPEAL OF: Mazzei
new assessment

20 Horizon Dr.

ADJUSTMENT: (+/-) \$ 55,764.00

REASON: 10% reduction.

Members in favor: Mattson, Wilson

Members opposed: Jones

BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF MONTVILLE

hearing date
DATE: 3-17-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Jones, Mattson, Wilson

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

11 Horizon Dr.

APPEAL OF: Mazzei
new assessment
ADJUSTMENT: (+/-) \$ 52,443.00

REASON: 10% reduction

Members in favor: Wilson, Mattson

Members opposed: Jones

APPEAL OF: Mazzei
new assessment
ADJUSTMENT: (+/-) \$ 52,767.00

15 Horizon Dr.

REASON: 10% reduction

Members in favor: Wilson, Mattson

Members opposed: Jones

APPEAL OF: Mazzei
new assessment
ADJUSTMENT: (+/-) \$ 61,209.00

9 Horizon Dr.

REASON: 10% reduction

Members in favor: Wilson, Mattson

Members opposed: Jones

BOARD OF ASSESSMENT APPEALS MINUTES

hearing date: TOWN OF MONTVILLE

DATE: 3-17-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Wilson, Mattson, Jones

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

#19 Horizon Dr.

APPEAL OF: Marzei

new assessment

ADJUSTMENT: (+/-) \$ 55,674.00

REASON: 10% reduction

Members in favor: Wilson, Mattson

Members opposed: Jones

APPEAL OF: Marzei

#16 Horizon Dr.

new assessment

ADJUSTMENT: (+/-) \$ 56,772.00

REASON: 10% reduction

Members in favor: Wilson, Mattson

Members opposed: Jones

APPEAL OF: Marzei

5 Horizon Dr.

new assessment

ADJUSTMENT: (+/-) \$ 52,443.00

REASON: 10% reduction

Members in favor: Wilson, Mattson

Members opposed: Jones

BOARD OF ASSESSMENT APPEALS MINUTES

hearing date: TOWN OF MONTVILLE

DATE: 3-17-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Mattson, Jones, Wilson

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

2 Horizon Dr.

OLD AND NEW BUSINESS

APPEAL OF: Mazzei

new assessment
ADJUSTMENT: (+/-) \$ 53,712.00

REASON: 10% reduction

Members in favor: Mattson, Wilson

Members opposed: Jones

APPEAL OF: Mazzei

6 Horizon Dr.

new assessment
ADJUSTMENT: (+/-) \$ 55,467.00

REASON: 10% reduction. market conditions.

Members in favor: Mattson, Wilson

Members opposed: Jones

APPEAL OF: Mazzei

12 Horizon Dr.

new assessment
ADJUSTMENT: (+/-) \$ 56,835.00

REASON: 10% reduction. market conditions.

Members in favor: Mattson, Wilson

Members opposed: Jones

BOARD OF ASSESSMENT APPEALS MINUTES

hearing date:

TOWN OF MONTVILLE

DATE: 3-20-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Jones, Wilson, Mattson

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

APPEAL OF: Linda & Roger Phillips
new assessment.
ADJUSTMENT: (+/-) \$ 705,440.00

REASON: increase not substantiated

Members in favor: Mattson, Wilson

Members opposed: Jones based on pending litigation

APPEAL OF: Raymond Rodriguez 41 Fitch Hill Rd.

ADJUSTMENT: (+/-) \$ denied

REASON: un-substantiated.

Members in favor: all

Members opposed: none.

APPEAL OF: Shirley McCully 11 Edwards Rd.
new assessment.
ADJUSTMENT: (+/-) \$ same

REASON: mis-understanding. Keep as is.

Members in favor: all

Members opposed: none.

BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF MONTVILLE

DATE: 3-20-10

Called to order at (time) _____ by Rosetta Jones Chairperson.

Members present: Wilson, Mattson, Jones

The minutes of the last meeting were read. A motion was made by _____ and seconded by _____ to accept the minutes as presented. Motion passed.

OLD AND NEW BUSINESS

285 Kittermaug Rd.

APPEAL OF: Mary Senkewicz

new assessment

ADJUSTMENT: (+/-) \$ 92,820.00 (no change)

REASON: Unsubstantiated, no change in circumstances

Members in favor: all

Members opposed: none

APPEAL OF: Ronald Sydor

new assessment

ADJUSTMENT: (+/-) \$ 142,840.00 (no change)

REASON: home at lowest rating, Can not reduce further.

Members in favor: all

Members opposed: none

APPEAL OF: Phillip & Maria Garrity

new assessment

ADJUSTMENT: (+/-) \$ 3,375.00

REASON: per NADA + 25% penalty

Members in favor: all

Members opposed: none