

**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, 2010 Grand List as well as the Supplemental Motor Vehicle assessments.

All persons wishing to appeal their assessments on the Grand List of October 1, 2010 are required to submit an appeal form by February 18, 2011. 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:

Monday, March 14, 2011 between the hours of 6:00 p.m. and 9:00 p.m.;
Tuesday, March 15, 2011 between the hours of 6:00 p.m. and 9:00 p.m.;
Thursday, March 17, 2011 between the hours of 6:00 p.m. and 9:00 p.m. and;
Saturday, March 19, 2011 between the hours of 9:00 a.m. and 12:00 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 Monday, March 14, Tuesday, March 15, Thursday, March 17, and Saturday, March 19, 2011 for the purpose of assessment appeals against the October 1, 2009, Real Estate and Personal Property Grand List and the October, 2010 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. As per the General Statutes, appeals were to be submitted in writing by February 25, 2011. 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 15, 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
Meeting Minutes of Monday, March 14 2011 at 6:00 p.m.
Montville Town Hall – Assessor’s Office

Notice is hereby given that the Town of Montville Board of Assessments Appeals will conduct a special meeting on Monday, March 14, 2011 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 Jones, Wilson and Mattson.

3. To consider and act on motion to hear appeals brought to the Board of Assessment Appeals regarding personal property and real estate for the grand list of October 1, 2010.

Motion made by Board Member Jones, seconded by Board Member Wilson, discussion, none, voice vote, 3-0, all in favor, motion carried.

6:15 p.m. – #C0214900, Paul & Johann Chase, 1011 Route 163, real estate assessment appeal. Board Member Wilson swore in Attorney Jon Chase who was present to discuss the appeal on behalf of his family who own the property. He explained the house is a three hundred year old farmhouse that is unoccupied and is in disrepair and he is requesting a reduction in the assessment of the structure alone, and not for the real estate portion of the assessment. He distributed pictures of the inside of the structure and stated the house is over three hundred years old and will require extensive repairs before someone can live in it. He submitted comparable properties around the same age and size that to give the Board a comparison of value.

6:30 p.m. – #F0606900, Eugene and Dawn Chaude – 1041 East Lake Road, Oakdale, real estate assessment appeal. Board Member Wilson swore in Mr. Chaude. Mr. Chaude stated he feels the assessment is too high, even for 2006 standards. He indicated his property is not usable and he had the property appraised in the fall of 2010 and the value came in fifty percent lower than the appraisal of the Town Assessor. He does not feel the value has dropped fifty percent since 2006 and therefore the 2006 property value should be lower. He explained he had to build without permits as quickly as possible in order to move in his ill mother in law.

7:00 p.m. – #B2010100, Ronald and Susan Stotts, personal property appeal for a trailer located on his vacant lot on Old Colchester Road. Mr. Stotts was sworn in by Board

Member Wilson. Mr. Stotts explained he lives in Waterford, CT but moved his old camper to his vacant lot in Montville. He explained he was cited for blight and he did not complete his personal property declaration and return it by the deadline, but feels the personal property assessment is excessive and way out of line. A twenty five percent penalty has been assessed and Chairperson Jones explained the Board does not have the authority to waive it.

7:15 p.m. – #S2007025, Edward Gagnon, real estate appeal of property located at 5 Leisure Drive in Oakdale. Board Member Wilson swore in Mr. Gagnon. Mr. Gagnon explained his house has lower quality appliances and workmanship and that is why his condo was purchased at a lower price than his neighbors. He stated the roads are never cleared of snow or kept in good condition. Chairperson Jones explained there is a revaluation going on at this time and his home will be reassessed by the end of the year.

7:30 p.m. – #EO407300, Keith and Deborah Eves, real estate appeal of 20 Evergreen Lane, Oakdale. Board Member Wilson swore in Mr. and Mrs. Eves. Mr. Eves stated his elderly mother is the only one who lives at the property and the assessment was increased because area was found to be finished in the basement and he is upset the Assessor is claiming the finished basement is new and Mr. Eves does not feel the basement should increase the assessment in any way.

7:45 p.m. – Patti Jean Fraser, #F0606900, Fraser, LLC, real estate and personal property assessment for 2227 Norwich New London Turnpike, Uncasville. Ms. Fraser was sworn in by Board Member Wilson. She stated she is ok with the personal property assessment account but stated her property has quadrupled in assessment when other commercial properties nearby are valued much lower than hers. She indicated the property has not changed or been improved in twenty years and does not understand why their land value jumped to four times its value during the 2006 revaluation. She indicated she understands she must pay the twenty five percent penalty for the personal property because she failed to file a declaration or the income and expense report on time.

4. Adjournment

Motion made by Board Member Wilson, seconded by Board Member Jones to adjourn the meeting at 9:00 p.m. Discussion, none, voice vote, 3-0, all in favor, motion carried.

Town of Montville Board of Assessment Appeals
Meeting Minutes of Tuesday, March 15, 2011 at 6:00 p.m.
Montville Town Hall – Assessor's Office

Notice is hereby given that the Town of Montville Board of Assessments Appeals will conduct a special meeting on Tuesday, March 15, 2011 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 Jones, Wilson and Mattson.

3. To consider and act on motion to hear appeals brought to the Board of Assessment Appeals regarding personal property and real estate for the grand list of October 1, 2010.

Motion made by Board Member Jones, seconded by Board Member Mattson, discussion, none, voice vote, 3-0, all in favor, motion carried.

6:00 p.m. - #00269000, Thomas Chiarella, personal property appeal for 627 Route 82. Board Member Wilson swore in Mr. Chiarella. Mr. Chiarella explained he is the manager of the plaza and requested a reduction in the twenty five percent penalty for failing to file his declaration on time. He explained he did not receive the forms in the mail and was unaware he needed to return them. Chairperson Jones explained the Board does not have the authority to waive the penalty and offered a copy of the statute to Mr. Chiarella to read.

6:15 p.m. - #B2010159. David and Donna Coggeshall, a personal property appeal for 867 Raymond Hill Road. Mr. Coggeshal stated there were two cars on the property at the time of the assessment and only one of them was registered. Since that time the car that was unregistered has been removed from the property. Chairperson Jones requested Mr. Coggeshall submit proof the car was removed before October 1, 2010 for consideration by the Board.

6:30 p.m. - #S0113100, James and Kristin Morosky, 581 Route 163, real estate appeal. Board Member Wilson swore in Mr. and Mrs. Morosky and they explained the property contains wetlands that are not usable land. They explained they are disputing the 2.2 acres of land that is considered protected wetlands that they can not utilize, but not the rest of the property assessment. The Board pointed out the property already gets a reduced rate on the excess property. The property owners were unaware of this information and thanked the Board for their help.

6:45 p.m. - Shirley and Raymond Mostowy, 958 Route 163, real estate appeal. Board Member Wilson swore in Mr. and Mrs. Mostowy and they explained they are requesting a farm exemption as they use the property to cut and sell wood, they grow fruit and cut hay. It was determined the property owners need to fill out the proper paperwork and return it to the Assessor's office with the proper signatures for consideration.

7:00 p.m. – Francis Pachiodo, real estate appeal, 547 Old Colchester Road. Board Member Wilson swore in Mr. Pachiodo. Mr. Pachiodo inquired as to why his assessment went doubled over the past year. He submitted a property market analysis done this year by a realtor for his property. He indicated it is a vacant lot with no functional buildings on the property. The property is 6.1 acres with no infrastructure, driveway cut or use at this time. Board Member Wilson stated he will review the market analysis with the Board to determine if the property was over assessed.

7:15 p.m. –Morduch and Ada Tyles, personal property assessment – no show.

7:30 p.m. – #Z9400052, Cui Li Yang, real estate appeal of 122 Richard Brown Drive, Uncasville, CT. Ms. Yang was sworn in by Board Member Wilson. She explained her assessment is higher than the purchase price of the house. She stated she recently refinanced the home and the appraiser did not appraise the property as high as the town has appraised it for. Chairperson Jones explained the town is currently conducting a revaluation and there could be an adjustment during the revaluation but if she is not satisfied with the new assessment she can appeal it at next year's hearings.

7:45 p.m. - Peter Crizer, 1495 Route 85, Montville, CT, At Peace Massage Therapy, personal property appeal. Board Member Wilson swore in Mr. Crizer. Mr. Crizer explained he has since moved his business to Waterford as of December 31, 2010 and asked the personal property assessment be pro-rated for the time he was in Montville only. Chairperson Jones stated the Board does not have the authority to pro-rate an assessment. He estimates he has less that \$1,600 worth of personal property, explaining he had two desks, a laptop, book shelves, filing cabinets, books, a massage table, portable tables, reflexology chair, a stool, a table, a microwave, lines, towels and racks at the location when he was in Montville. He acknowledges he did not file a personal property declaration and the Board explained they do not have the authority to waive the twenty five percent penalty attached to late or not filing the declaration.

8:00 p.m. Ken Thomas, KT Tower Enterprises, real estate appeal – no show.

8:15 p.m. Dan Doerer, Stop and Shop/Starbucks, personal property appeal. Board Member Wilson swore in Mr. Doerer. Mr. Doerer explained the personal property for Starbucks was included in the personal property declaration filed by Stop and Shop because Stop and Shop owns the equipment used by Starbucks in their facility. He submitted a summary of the property included in the Stop and Shop declaration this year. He explained Starbucks has a licensing agreement with Stop and Shop. The Board requested a signed document from a legal representative stating Stop and Shop owns the property and has a licensing agreement with Starbucks on or before March 31, 2011. Mr. Doerer agreed to send in the proper paperwork to the Board and/or assessor.

4. Adjournment

Motion made by Board Member Wilson, seconded by Board Member Mattson to adjourn the meeting at 9:00 p.m. Discussion, none, voice vote, 3-0, all in favor, motion carried.

Town of Montville Board of Assessment Appeals
Meeting Minutes of Thursday, March 17, 2011 at 6:00 p.m.
Montville Town Hall – Assessor’s Office

Notice is hereby given that the Town of Montville Board of Assessments Appeals will conduct a special meeting on Thursday, March 17, 2011 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 Jones, Wilson and Mattson.

3. To consider and act on motion to hear appeals brought to the Board of Assessment Appeals regarding personal property and real estate for the grand list of October 1, 2010.

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 Patterson, the Driveway Guys – no show.

6:15 p.m. – #H2009099, Bert and Dawn Davis, 288 Old Colchester Road, personal property assessment of \$2,149. The appellants were sworn in by Board Member Wilson. Ms. Davis stated her husband is a registered remodeling contractor and he stores personal tools used for work at the home. There is also furniture, fixtures and equipment. She stated she did not file the personal property declaration on time because she did not realize that she had to do so every year. She produced evidence the property in the home has depreciated to \$419. The Board Members explained this Board does not have the authority to remove the twenty five percent penalty fee attached to late filing.

6:30 p.m. #B2010162, Daniel and Lorraine Elliott, 90 Gay Hill Road, Uncasville, personal property assessed at \$1,033. Mr. and Mrs. Elliott were sworn in by Board Member Wilson. Chairperson Jones stated the property being assessed by the town that is in dispute are two unregistered cars on the property cited during a field inspection by the Town’s blight officer. The appellants stated they own two cars that are registered and there are currently no unregistered cars on the property. They indicated their son had left an unregistered utility trailer at their home for a number of months over the past year.

She indicated she had received a letter from the Towns blight officer asking her to clean up her property and she has complied with all of his requests to do so. The property owners stated they had not filled out a personal property declaration form this year and were charged a twenty five percent penalty on the \$826 originally assessed for the unregistered vehicle. The property owners stated they will contact the blight officer for verification regarding the personal property in question and get a copy of the report to the Board.

6:45 p.m. – Richard George, #G2010115, 974 Old Colchester Road, Oakdale, appeal of a personal property assessment of \$8,750. Mr. George was sworn in by Board Member Wilson. Mr. George stated he feels the assessments are too high but acknowledged he did not fill out a personal property declaration resulting in the twenty five percent penalty assessed. He estimates the value of the personal property at \$3,000. He explained there is a 1971 Superior 2100 motor home he has owned for thirty years in his driveway that is not registered; a Toyota car he uses for parts, a travel trailer he uses for storage and several unregistered boats. He submitted to the Board comparable motor homes he found for sale on the internet with an average of \$3,000. He indicated he has since given away the travel trailer and will scrap the Toyota car; and several of the boats have been removed from the property. Chairperson Jones gave Mr. George a declaration form to fill out for his file and explained the Board does not have the authority to waive the twenty five percent penalty fee. She asked for documentation the vehicles and boats have been towed away or scrapped for his file to avoid any future personal property assessments.

7:00 p.m. – Jeffrey & Cheryl Goss, Larel Lock Campground – personal property appeal, no show.

7:15 p.m. – William Hahnel, #H2009135, 169 Old Colchester Road, Salem, regarding Pequot Ledge Campground, personal property appeal in the amount of \$15,750. Mr. Hahnel was sworn in by Board Member Wilson. Mr. Hahnel stated he bought the trailer for \$800 in 2004 and it is a 1984, twenty six foot Sunline Travel Trailer and he estimates its current value at \$750. He explained the trailer was not on the property after October 1, 2010. Chairperson Jones asked for documentation the trailer was removed from the campground property prior to October 1, 2010. Mr. Hahnel stated he would return with the proper documentation prior to Saturday on letterhead from an official at the campground. He submitted comparison sales of the same trailer on the internet that indicate the trailer is worth approximately seven hundred and fifty dollars.

7:30 p.m. – Norman Hotchkiss, #H2001051, Laurel Lock Campground, personal property appeal of \$6,283. Mr. Hotchkiss was sworn in by Board Member Wilson. Mr. Hotchkiss stated the personal property in question is an unregistered thirty five foot, 2001 Breckinridge motor home. He claimed his assessment has double since last year's assessment and he want to know why. He explained the trailer can not be sold at the trailer park because it is over ten years old and he can not move it to another campground for use because of its age. He acknowledged he did not fill out a personal property declaration but stated the assessment is more than he paid for the trailer in 2006. Board

Member Wilson asked Mr. Hotchkiss to get his assessment from last year and bring it in to the Board prior to noon on Saturday so they have a comparison from year to year. Mr. Hotchkiss stated he would drop off the requested documentation.

8:00 p.m. – #M2010400, Albert Curbow, MainCon Services, personal property appeal in the amount of \$31,173. Mr. Curbow explained he does not own the personal property in question, he leased a trailer from Williams Scotsman as a lunch and changing trailer for the boilermakers that work for him at a job he was doing at NRG. In the trailer there were nine rented chairs and three rented tables the men used to sit at and eat their lunch. He claims the trailer was empty with the exception of the tables and chairs and he does not store any of his work equipment in the trailer. He estimates the value of the table and chairs to be \$64 and submitted his rental invoice to the Board. Discussions were held regarding where Mr. Curbow stores his tools needed to work the job and if he has submitted personal property declarations to the town in the past. Mr. Curbow believes the company he rented the trailer and tables and chairs from has already paid the taxes on them and if he was to pay it would be double taxation. The Board asked for proof he pays personal property tax on his equipment and tools in the town he has his office and Mr. Curbow stated he will contact his lawyer for advice regarding what to do in this case.

8:15 p.m. – Gerald and Carol Beaulieu, #N0106300, 10 Deer Trail, Oakdale, real estate appeal for an assessment of \$211,400. Mr. and Mrs. Beaulieu explained their basement was flooded during the spring floods of 2010 and the finished basement of their home was completely ruined. Everything was ripped out and taken away, leaving an unfinished basement of unusable space. Their insurance company would not cover the damage because they said the damage was caused by “seepage”, so they chose not to restore the area to its previous condition. They requested their assessment be adjusted to reflect an unfinished basement in their home. They provided the Board with pictures of the basement.

4. Adjournment

Motion made by Board Member Jones, seconded by Board Member Wilson to adjourn the meeting at 8:45 p.m. Discussion, none, voice vote, 3-0, all in favor, motion carried.

Town of Montville Board of Assessment Appeals
Meeting Minutes of Saturday, March 19, 2011 at 9:00 a.m.
Montville Town Hall – Assessor’s Office

Notice is hereby given that the Town of Montville Board of Assessments Appeals will conduct a special meeting on Saturday, March 19, 2011 at 9:00 a.m. in the Montville Town Hall in the Assessor’s office.

1. Call to Order

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

2. Roll Call

Present were Commissioner's Jones, Mattson and Wilson.

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, 2010.

Motion made by Commissioner Wilson, seconded by Chairperson Jones. Discussion, none, voice vote, 3-0, all in favor, motion carried.

9:00 a.m. – #G0046700, Ruth and Carol Gilbert, 39 Beckwith Road, Oakdale, CT. Currently the property is being assessed for \$92,470 for the land and \$81,710 for the building for a total of \$174,180. The property was previously owned by Ms. Gilbert's father and was classified with farm status when he owned the property. He has since passed away and the heirs of the property would like to reinstate the farm status of the property. The Board stated documentation for power of attorney for all parties who own the property is required prior to the Board making a decision regarding the reinstatement of the farm status. Ms. Gilbert stated she will contact her sister who has the power of attorney for the property and ask her to fax the information and signature required by the Board to make a ruling. Ms. Gilbert marked on the property plan the areas where hay is grown.

Ms. Gilbert discovered her sister does not have power of attorney for the property and the property is under an LLC, she will request the four parties send in the original signature page to the Assessor's Office. Once the document has four original signatures it will comply per the Assessor and consideration will be made for reinstatement of farm status for the property.

9:15 a.m. – #M2002127, Alois Miller, 40 Hublard Drive, Vernon, CT 06066, the owner of the trailer located on Pequot Ledge Campground assessed at \$18,605. Ms. Miller was sworn in by Mr. Wilson. Ms. Miller stated they do not live in the 2000 Gulfstream Conquest trailer full time and she has been paying taxes every year without the knowledge she had to fill out declaration each year. She filled out a declaration for clarification for the Assessor and will make a note to fill one out each year as required by the town. It appears she has been paying her taxes each year with the twenty five percent penalty assessed.

9:30 a.m. – #A9900030, Roger and Linda Phillips, 1650 Route 85, Oakdale, CT 06370, Natures Art Dinosaur Park, this account is currently part of a lawsuit and some of the materials are confidential. The owners of the property are claiming the items of real estate have been improperly included in their personal account and the personal property assessment is \$615,005 for this year. The appellant's estimate of property value is

\$124,980. Mr. Phillips was sworn in by Mr. Wilson. He explained for the past two years the company has filled out two declarations, one they file under protest and one filed the way they think it should be filed. There is a dispute regarding the value of the dinosaurs on the property. He requested an explanation regarding how the value of the dinosaurs is determined. The determination of the values of the assessment are confidential because of the pending litigation.

9:45 a.m. – #N2010001, 330 Moxley Road, New London Motorcycle Club, reason for appeal is the assessment far exceeds the value of the personal property maintained at the location. The appellant's estimate of value is one thousand dollars. The Motorcycle Club submitted their lawyer's interpretation of the statute. The personal property has been assessed by the town at \$8,000 and the Motorcycle Club has submitted a value of \$1,000. Mr. Wilson swore in Mr. Jim Moran, and Mr. Hoss who were present to represent the Motorcycle Club. They explained they lost their declaration form so he typed a document listing all the personal property and submitted to the Assessor prior to the date it was due but she would not accept it because it was not the proper document. They explained the Motorcycle Club has tax exempt status. Chairperson Jones asked for clarification regarding items photographed during a site visit of the property. The trailers photographed are registered but the license plates are taken off so they are not stolen. The representatives will provide the Board with registration for the trailers. Some of the items photographed is a pile of metal items waiting to be transported to the recycling center. The outdoor grills photographed are owned by members of the Motorcycle Club. Mr. Wilson stated the paperwork for the 501 (c) 3 tax exempt status was not filed by the club last year. Mr. Wilson explained the club members could file this paperwork themselves without hiring a lawyer. It is a simple process that can be done without expending a lot of money. The Motorcycle Club needs to obtain the 501 (c) 3 status in order to be tax free in the future.

10:00 a.m. – #V2003147, Village Apartments, 82 Jerome Road, personal property assessed at \$181,867. The reason for the appeal is the assessment is excessive and any personal property at the locating is not valued at \$181,867. The appellant's estimate of value is \$10,000. Mr. Wilson swore in Attorney Jeffrey Londregan who is authorized to represent Tom Handler, the principal of the LLC who is currently out of town. The personal property tax for 2008 for thirty units was \$10,000, the assessment in 2009 was \$274,000, and in 2010 the assessment was \$260,000. There is a stove, refrigerator and dishwasher for each unit, washer and dryers and exercise equipment were purchased for the complex. 3 washers, 3 dryers, 24 stoves, refrigerators and dishwashers should not be assessed as high as they were assessed.

10:15 a.m. – #IGT20020, IGT Game Technology, Mohegan Sun Casino, personal property assessment of gaming machines of \$2,094,190 represented by Thomson Reuters. The reason for the appeal is the applied depreciation schedule results in an over valuation of the property. The appellant's estimate of value is \$1,271,386. No show.

10:30 a.m. – #S2003102, Marshal Sampietro, 106 Ames Drive, West Haven, CT 06516, for personal property located at Laurel Lock Campground assessed at \$8,939. Mr. Sampietro was sworn in by Mr. Wilson. The reason for the appeal is the assessment for the 2009 grand list is \$3,332 and the assessment of the 2010 grand list is \$8,939. Mr. Sampietro stated the estimate of value was filed improperly because the estimate was filling in on the wrong line. He stated he is sorry and will pay more attention next time.

10:45 a.m. – #H2009014, Lewis and Ines Mazzei, 1 Horizon Drive, appeal of the real estate assessment, reason for appeal; no performance bond has been filed with the Town of Montville for the development of infrastructure improvements in conjunction with this subdivision. The property owner has no right, authority or ability to sell or develop any lot subdivided from their property. The subdivision approval which created this lot was obtained by a contract purchaser of the Mazzei property. Pursuant to the terms and provisions of the purchase and sale agreement, the contract purchaser was obligated to purchase the property prior to the recording of the subdivision mylars. That closing never occurred. The contract purchaser has been deemed in default and the property owner is instituting litigation to terminate the contract and the subdivision. The appellant can not terminate the subdivision approval and record the same in the Montville Land Records until such time as a judicial determination has been made that the contract purchaser has defaulted. The appellant's estimate of value is \$15,000. There are thirteen lots in appeal.

Attorney Harry Heller, Lewis & Ines Mazzei were sworn in by Mr. Wilson. They had a contract purchaser that was responsible for getting subdivision approval and then defaulted. Under Montville subdivision regulations, the bond must be posted and it was not done. Lots can be assessed by the Assessor once the subdivision has been approved. The bond was never posted. The endorsed mylar on the land records was submitted by Attorney Heller, but the Chairman of the Planning & Zoning Commission did not have the right to endorse the mylar. He indicated that if the mylars are not endorsed and filed in the land records within 90 days of approval the approval lapses. The mylars were endorsed and filed in error and legally there are no lots and no ability to assess them separately. They are requesting an assessment of just the house and the land as it was assessed prior to the subdivision approval. The performance bond was not posted by the Town and this issue is currently in litigation at this time. The lawsuit deals with breach of contract and an attempt to recoup taxes the property owners were required to pay in 2008, and has nothing to do with the assessment appeal before the Board at this time. The Chairman of the Planning & Zoning commission did not have the authority to endorse the mylars and they should not have been filed as they were signed in error. Attorney Heller requested the assessment reflect the assessment prior to the subdivision for the standard house lot, excess acreage and the structure on the property as one parcel. The description by deed has never been changed on record and Attorney Heller is requesting the Board to revert the assessment back to the assessment prior to the subdivision approval.

11:00 a.m. – # 9R Burlake LLC, 120 Gay Hill Road, Montville, CT Property location is 1 Beacon Lane, Monehan Drive, and Dennis Drive. #10 Dennis Drive is no longer owned by 9R Burlake and therefore cannot be appealed at this time. The new owner will have the option at appeal when the new home is added.

The reason for appeal is the building lot is located in Phase II of the Gay hill Road subdivision. No infrastructure improvements have been constructed for Phase II, no bond has been posted and the lot is neither accessible nor available for sale or development due to the failure to either bond public improvements or install infrastructure improvements. The premise is currently encumbered by a drainage easement. The appellant's estimate of value is \$25,000 and the description of the properties vary in acreage and are unimproved building lots located in Phase II of the Gay Hill Road subdivision.

Mr. Wilson swore in Attorney Heller, Mr. James Blair and Mr. John George. Phase I, #1 Dennis Drive, improvements are partially completed and encumbered by an easement and wetlands on the property. The subdivision was approved as a phased subdivision. The lots are legal lots and as of the assessment date of October, 2010 construction had been started and included municipal sewer and onsite wells. There was no pavement present at this time. Attorney Heller submitted an appraisal as the lots existed as of October 1, 2010. The retail values are in line with the Assessor's assessment. Seven lots on Dennis Drive and two lots on Monehan Drive are in Phase I. The chart on page 18 delineates the lots that have encumbrances. Approved but unimproved subdivisions were used as the comparable analysis of the lots. The lots can not be sold until there is infrastructure in place. There are twenty nine lots and the applicants are estimating a seventeen thousand dollar per lot assessment be attached to each lot as they are empty lots with no improvements at this time. Mr. James Blair stated it is unfair to assess the property as if it were improved. There are twenty nine lots on Phase I and ten on Phase II of the project. There are a total of thirty eight appeals before the Board at this time with the removal of the one lot that was sold and not under appeal at this time. Since October 1, 2010 there have been improvements made to the property, the driveway is in and there has been progress made to the infrastructure.

11:45 p.m. – KT Tower Enterprises, Mr. Wilson swore in Mr. Ken Thomas, proprietor of the premises, with property located on #49 Cook Road. There are communications towers on the property and the towers are considered personal property. There are currently two towers on the property and he believes they are over assessed. Mr. Thomas is appealing the personal property and the real estate assessments. The utility company (AT&T) did not dispute the assessment of the property for years and he bought this property in February for two hundred and fifty thousand dollars from the DPUC. He has approval to build and upgrade towers on the property in the future. He is stating the property is worth fifty thousand dollars and he purchased this property a month ago for two hundred and fifty thousand dollars. He believes the land should be assessed by comparing the two acre lot to other residential two acre lots in the same area of town.

4. To consider and act on a motion to approve the meeting minutes prepared for the Board of Assessment Appeals meetings held on;

- a. September 14, 2010;
- b. September 16, 2010.

Motion made by Board Member Wilson, seconded by Board Member Mattson to approve the meeting minutes as submitted. Discussion, none, voice vote, 3-0, all in favor, motion carried. Meeting minutes approved.

5. To consider and act on a motion to act on the appeals heard on Monday, March 14, 2011, Tuesday, March 15, 2011, Thursday, March 17, 2011 and Saturday, March 19, 2011.

Motion made by Board Member Wilson, seconded by Board Member Mattson to schedule special meetings for Tuesday, March 22, 2011 at 1:00 p.m. in the Town Council Chambers to act on the appeals heard on Monday, March 14, 2011, Tuesday, March 15, 2011, Thursday, March 17, 2011 and Saturday, March 19, 2011. Discussion, none, voice vote, 3-0, all in favor, motion carried.

6. To consider and act on a motion to accept a letter dated March 19, 2011 to the Montville Board of Assessment Appeals from Lucy Beit, CCMA II and Assessor regarding 742 Route 163 and to attach said letter to the meeting minutes as Schedule A.

Motion made by Board Member Wilson, seconded by Board Member Jones to accept the letter dated March 19, 2011 to the Montville Board of Assessment Appeals from Lucy Beit, CCMA II and Assessor regarding 742 Route 163 and to attach said letter to the meeting minutes as Schedule A. Discussion, none, voice vote, 3-0, all in favor, motion carried.

7. Adjournment

Motion made by Chairperson Jones, seconded by Board Member Wilson to adjourn the meeting at 12:30 p.m. Discussion, none, voice vote, 3-0, all in favor, motion carried, meeting adjourned.

Respectfully Submitted by:

Audrey Ulmer, Recording Secretary for the Town of Montville Board of Assessment Appeals.