

Town of Montville Board of Assessment Appeals

**Regular Meeting Minutes**

Tuesday, March 5, 2013

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, 2012 Grand List as well as the 2011 Supplemental Motor Vehicle assessments.

All persons wishing to appeal their assessments on the Grand List of October 1, 2012 were required to submit an appeal form by February 20, 2012.

Hearings will be held by appointment on the following dates:

Tuesday, March 5, 2013	6:00 p.m.
Wednesday, March 6, 2013	6:00 p.m.
Saturday, March 9, 2013	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 6:05 p.m. after establishing a quorum.

2. Roll Call

Present were Board Members Mattson, Socha and Pike (alternate).

3. Approval of the meeting minutes of:

a. Regular Meeting Minutes of September 8, 2012

Motion was made by Board Member Socha seconded by Board Member Pike.

Discussion: None. Voice Vote, 3-0, all in favor. Motion carried.

4. 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, 2012.

**Real Estate Appeal of James Berger for property located at 296A Oxoboxo Dam Road, 2-A, Oakdale, Account #O2008001.**

Mr. Berger was sworn in by Board Member Pike. Mr. Berger stated that his taxes have almost doubled from the previous year and feels his property is over-assessed. He recently viewed a mobile home which is nearly brand new, double in size, and included a garage, den, and shed and was assessed at the same value. His home, built in 2008, was assessed at \$55,000.00 in 2010 when it was purchased and is currently assessed at \$64,460.00. The card lacked some necessary information. The dimensions on the tax card should read 56' x 28', rather than 52' x 27'.

**Real Estate Appeal of William and Linda Farabini for property located at 12 Greystone Drive, Uncasville, Account #F0035700.**

Ms. Linda Farabini was sworn in by Board Member Pike. Ms. Farabini felt the assessment on the property is too high with respect to the current market value, the current state of the home, and in comparison to the surrounding homes which have more square footage and acreage. She presented comparables of properties located on Greystone Drive. Board member Socha clarified that assessments are based primarily upon the structure and buildable property rather than the size of the land. Ms. Farabini stated that the home is 21 years of age and requires a number of necessary repairs. Based upon Ms. Farabini's estimation of the condition of the house, Board Member Pike felt that perhaps the grade stated on the tax card is not correct.

**Real Estate Appeal of Lisa Falanga for property located at 140 Cottonwood Lane, Uncasville, Account #D0118700.**

Ms. Lisa Falanga was sworn in by Board Member Pike. Ms. Falanga felt that her home was over-assessed leading to a \$646.00 increase in her property tax from the previous year. She presented comparable homes located on Cottonwood Lane. She is confused as to the reason why the assessed values are not consistent given that all of the homes were part of a development and, as such, are similar in style, size, and floor plan. Board Member Pike noted that the other homes may have finished or partially-finished basements and/or other improvements within the home which can affect the square footage and assessed values of the homes.

**Real Estate Appeal of Corinne Impellitteri for property located at 7 Marcia Drive, Uncasville, Account #I0035300.**

Ms. Impellitteri was sworn in by Board Member Pike. Ms. Impellitteri felt that the estimated value of her property is too high in comparison to a recent appraisal. She presented a list of assessments/sale prices of similar homes in the vicinity noting that her home was assessed at approximately \$120,000 more than those in the area. While the square footage or condition of these homes was not listed, she stated that she has not made

any improvements to the home and that it is, in fact, in the need of a number of upgrades and repairs. The current assessment was increased \$20,000 from the previous assessment. Her home has an in-law apartment which is currently being used for storage and a partially-finished basement.

**Industrial Real Estate Appeal of Antonio Iaconiello for property located at 376 Butlertown Road, Oakdale, Account #L9600005.**

Attorney Harry Heller, Mr. Ken Thomas, and Mr. Iaconiello were sworn in by Board Member Pike. Representing Mr. Iaconiello were Mr. Thomas of Wireless Solutions, LLC, and Attorney Heller. Attorney Heller stated that the issue was concerning the valuation of the tower site, which includes a cell tower, two (2) sheds, and a fence, located on Mr. Iaconiello's property. Since its construction in 1998, the tower has been taxed only as the personal property of Wireless Solutions, LLC, and should remain as such. Attorney Heller referred to the Eastern Connecticut Cable Television case stating that a tower is not real estate as defined in Statute 12-64 and, as such, should not be taxed as real estate, but as personal property. On the 2012 Grand List, the tower is being double-assessed, taxed as both the personal property of Wireless Solutions, LLC, and as part of Mr. Iaconiello's real estate property [a unit value of \$173, 296.00 (\$163,600.00 for the tower plus \$9,600.00 for the two (2) sheds and the fence].

**Real Estate Appeal of Robert and Karen Kingsborough for property located at 57 Cook Road, Uncasville, Account#K0555700.**

Ms. Kingsborough was sworn in by Board Member Pike. Representing Robert and Karen Kingsborough was Attorney Harry Heller. Attorney Heller stated that the issue was similar to the previous appeal of Mr. Iaconiello in that the tower located on their property is being double-assessed as both the personal property of Wireless Solutions, LLC, and as part of Mr. and Mrs. Kingsborough's real estate property. In this particular case, the tower has been in existence since 1997 and is assessed at \$696,810.00 (\$654,000 for the tower plus four (4) sheds and a fence). Mr. Thomas added that a similar situation occurred with the towns of Waterford and Baltic, Sprague. In both instances, the towns issued credits/refunds under Statute 12-60 (clerical error of an assessment). He added that the tower(s) also provide emergency 911 service, free of charge, to the town.

**Industrial Real Estate Appeal of KT Towers Enterprises, LLC, for property located at 49 Cook Road, Uncasville, CT, Account #S0556700.**

Property and Tower owner Mr. Ken Thomas and Attorney Harry Heller, representing Mr. Thomas, requested the removal of two (2) units valued at \$327,200 (\$163,600 each) from his assessment for a tower which is not equipped with any cables or antennas. Mr. Thomas

submitted photos of the tower. His previous appeal regarding the same issue in 2011 was denied and a 12-119 was subsequently filed and a pre-trial date has been scheduled for May 2013. He felt that he was being over-assessed based upon the expectancy of units rather than the actual existence of units. Discussion ensued regarding the actual definition of a unit. Attorney Heller felt that a unit was a carrier, e.g., Sprint, Verizon, etc.

**Personal Property Appeal of Ken Thomas for property located at 695 Route 32, Uncasville, Account #W2011043.**

It was discovered that the wrong Account Number was submitted and the appeal will need to be re-filed. The correct Account Number is A9700043.

**Commercial Real Estate Appeal of NDKLP Montville Associates, LLC, for property located at 2040 Route 32, Uncasville, Account #H0597800.**

Mr. Alex Marathas was sworn in by Board Member Pike. Mr. Marathas felt that the property is over-valued. The property, purchased in 2007, has access issues due to the wetlands located on the site and the reluctance of the DEP to approve the re-filling of the site. A portion of the property was sold as a residential property. The assessment has gone down approximately \$85,0000.00 from 2010. Mr. Marathas misunderstood the appeal process and thought that there would be another meeting following this initial meeting. As such, the Board agreed to defer his appeal to Saturday, March 9, 2013 at 9:40 a.m. when he will present supporting materials to the Board.

**Commercial Real Estate Appeal of New London Motorcycle Club for property located at 330 Moxley Road, Uncasville, Account #N0038300.**

Mr. James R. Moran, President of the New London Motorcycle Club, and Mr. Daniel Dunn, Vice President of the New London Motorcycle Club were sworn in by Board Member Pike. Also present on behalf of the Club was Attorney Heller. The New London Motorcycle Club has been at the location since 1946 and had been tax-exempt until their previous assessment in 2009. At this time, their appeal was granted and the Board recommended they apply for 501(c)3 status. In 2010, the property was re-assessed and, unbeknownst to them, the appeal period had expired resulting in their payment of a total of \$3,500.00. The Club is a charitable organization and have since applied for a 501(c)3. Discussion ensued regarding the condition of the building and their classification as a restaurant/club.

**Real Estate Appeal of Gail Oettinger for property located at 385 Oxoboxo Dam Road, Oakdale, Account #O0204100.**

Ms. Oettinger was sworn in by Board Member Pike. Ms Oettinger is appealing for the fifth time regarding the consideration of her property as including a waterview when, in reality, it is a view of a dam. In addition, no changes have been made since the previous appraisal to support the increase in assessment value. The property also contains a sharp ledge. She presented comparable properties with waterfronts or waterviews.

**Real Estate Appeal of John and Kerry Plikus for property located at 65 Lochdale Drive, Oakdale, Account #B9900007.**

John and Kerry Plikus were sworn in by Board Member Pike. Mr. Plikus felt that a recent appraisal of the house does not support the current assessed value, a \$120,000.00 difference. The home is currently unfinished. A neighboring home which has an extra garage bay, an in-ground swimming pool, and larger in size is being assessed lower than their home. A copy of the appraisal and comparable properties were presented to the Board. Due to its unfinished state, a question arose regarding the grade of their home. Mr. Plikus felt that a mathematical error was made when determining the assessment with regards to the value of the dwelling, improvements, and land.

**Real Estate Appeal of Stephen and Noreen Stefano for property located at 367 Ventura Drive, Uncasville, Account #V0286000.**

Mr. Stephen Stefano was sworn in by Board Member Pike. Mr. Stefano felt the appraised value of \$409,000.00 to be excessive. The home does not have central air as the card indicates. His property taxes were raised \$2,700.00 from the previous year. His basement is unfinished. Including arrearage, he is currently paying \$8,700.00 in taxes. The assessed value is currently \$286,900.00, at approximately 30 mill, the taxes should be approximately \$6,000.00. The assessment of the central air and unfinished basement was of concern.

**Real Estate Appeal of Seth and Botelle Heather Yarish for property located at 156 Forsyth Road, Oakdale, Account #R2003000.**

Mr. Seth Yarish was sworn in by Board Member Pike. Mr. Yarish felt his home is over-valued. The home is currently being assessed at \$399,180.00 and has gone down from \$406,000.00 from previous years. Due to the size of the house, it is difficult to locate comparables.

5. Adjournment

Meeting was adjourned at 9:17 p.m.

Respectfully Submitted by:

Agnes Miyuki, Recording Secretary for the Town of Montville.