

Town of Montville Board of Assessment Appeals

**Regular Meeting Minutes**

Saturday, March 9, 2013

9:00 a.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 9:09 a.m. after establishing a quorum.

2. Roll Call

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

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, 2012 and to decide the appeals brought before the Board of Assessment Appeals.

**Personal Property Appeal of AES Thames for property located at 141 Depot Road, Uncasville, Account #A4001000.**

Mr. Steve Durkee, MBA, was sworn in by Board Member Pomazon. Mr. Durkee, representing Interstate Construction Services, stated that the information regarding the current owner (AES Thames) and purchase date (November 1999) as indicated on the tax card is incorrect. Interstate Construction Services purchased the assets of AES Thames,

but not the entity, in December 2012. They are not, in any way, associated with AES Thames and will be filing a schedule in October 2013, as required by law. As such, Interstate Construction Services should not have been assessed for those assets in 2012. He was instructed by the Tax Assessors office to present his case to the Board regarding the removal of those assets from the current Grand List.

**Real Estate Property Appeal of AES Thames for property located at 141 Depot Road, Uncasville, Account #A0351000.**

Mr. Durkee felt that the appraisals of the property, as stated on the tax card, are inconsistent. He stated that the property was purchased in bankruptcy with a license agreement with RockTenn, the property owner, to demolish all of the purchased structures on the property. The property was purchased in December 2012. Because of the discrepancies on the tax card, Mr. Durkee is unable to obtain the demolition permit since it, according to the town's ordinance, is tied to the value of the property. As such, it is necessary to, first, correct the assessments as indicated on the tax cards. The structures on the property were all constructed at the same time and should have similar age, wear, and condition. Mr. Durkee presented an allocation table indicating what he felt the values of the property should be. The list also includes additional adjustments that should be made to the tax cards, including a dock, which is federally-owned, and a water treatment/office building, which was transferred to RockTenn and the bankers. Mr. Durkee conversed with the Town regarding the direction he would take prior to the purchase of the property.

**Personal Property Appeal of Marshall Sampietro for property located at 15 Cottage Road, Oakdale, Account #S2003102.**

Mr. Sampietro was sworn in by Board Member Pomazon. Mr. Sampietro questioned the increase in the current assessment of his camper from the previous year requests that the assessment value be the same as in 2011 or its current depreciation value. The camper is a 2003 36' Layton (38' with the tongue) that he purchased in 2003 for approximately \$21,000. The property includes a 8' x 21' pressure-treated, above-ground deck, which is enclosed by a lattice on the bottom, includes no railing, and has a table and chairs. There is also a 5' x 9' plastic shed and a roll-up awning. No improvements have been made.

**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 Pomazon. Mr. Marathas, who felt that the property is over-valued, returned from Tuesday evening's appointment with comparables, one of which is located on the property. Based upon the 2010 DOT appraisal

of the comparable located on the property, Mr. Marathas felt that \$343,215.00 (\$2.94 per square foot) would be a fair assessment of the value of the property.

**Personal Property Appeal of Courville's Garage for property located at 232 and 234 Route 163, Montville, Account #C4013300.**

Ms. Diana Jacaruso was sworn in by Board Member Pomazon. Ms. Jacaruso returned from Tuesday evening's appointment to further discuss her appeal. She is contesting the current valuation of \$220,881.00, which includes a number of items that are no longer in use and were written off in 2011, the penalty, and the deletion of the \$500 tool exemption, which they have been receiving for the past 30 years. She and TMA Tax Associates have reconciled their numbers with the exception of a \$728.00 difference due to a disagreement regarding the categorization of shelving. While TMA Tax Associates categorizes the shelves under personal property as part of furniture and fixtures, Ms. Jacaruso feels the shelves should be under real property as part of the structure because they are and have been physically attached to the building since 1984. They have not yet amended their previous year's tax returns due to the write-offs.

With regards to the non-registered vehicles, Ms. Jacaruso stated that not all of the vehicles on the property are non-registered. Currently, there are four (4) non-registered vehicles, four (4) registered vehicles with plates, three (3) vehicles with dealer plates, and one (1) floater. The dealer plates are necessary for road testing and in cases where they are needed to pick-up an unregistered vehicle; the dealer plate is placed on those vehicle during transport. The vehicles with dealer plates are not used for personal purposes.

5. Adjournment

Meeting was adjourned at 10:09 a.m.

Respectfully Submitted by:

Agnes Miyuki, Recording Secretary for the Town of Montville.