

Town of Montville Board of Assessment Appeals

**Special Meeting Minutes**

Thursday, March 28, 2013

3:00 p.m. – Room 203 – Town Hall

1. Call to Order

Chairperson Mattson called the regular meeting of the Board of Assessment Appeals to order at 3:00 p.m. after establishing a quorum.

2. Roll Call

Present were Board Members Mattson, Socha (3:21 p.m.), and Pike (alternate).

3. New Business — none.

4. Old Business

a. To consider and act on a motion to discuss and take action regarding the Board of Assessment Appeals heard at the meetings held on Tuesday, March 5, 2013; Wednesday, March 6, 2013, and; Saturday, March 9, 2013.

Motion made by Board Member Pike, seconded by Board Member Socha. Discussion: None. Voice vote, 3-0, all in favor. Motion carried.

**Personal Property Appeal of Robert J. Dube, Sr., for property located at 168 Pequot Ledge, Oakville, Account #D2004093.**

**Appeal of Mohegan Pequot Flowers for property located at 1048 Route 32, Uncasville, Account #M4033100.**

Motion made by Board Member Pike, seconded by Board Member Mattson to dismiss the above appeals for Robert J. Dube, Sr., and Mohegan Pequot Flowers for failure to appear. Discussion: None. Voice vote, 3-0, all in favor, motion carried. Appeals dismissed.

**Real Estate Appeal of Robert and Karen Kingsborough for property located at 57 Cook Road, Uncasville, Account#K0555700.** Motion made by Board Member Pike, seconded by Board Member Mattson, to deny their appeal to reduce the assessed value of the property. Discussion: Due to the fact that radio and cell towers carry a retail value and generate income, the Board denied the appeal and determined that the property was not being double-assessed. Voice vote, 2-0, all in favor, motion carried. Appeal denied.

**Industrial Real Estate Appeal of KT Towers Enterprises, LLC, for property located at 49 Cook Road, Uncasville, CT, Account #S0556700.** Motion made by Board Member Pike, seconded by Board Member Mattson, to deny their appeal of excessive tax valuation. Discussion: It was determined that the petition was completed inaccurately in that it states that the assessed value of the unit is \$327,810.00 when, in fact, the assessed value is \$229,470.00. Voice vote, 2-0, all in favor, motion carried. Appeal denied.

**Industrial Real Estate Appeal of Antonio Iaconiello for property located at 376 Butlertown Road, Oakdale, Account #L9600005.** Motion made by Board Member Pike, seconded by Board Member Mattson, to deny the appeal of excessive tax valuation. Discussion: Due to the fact that radio and cell towers carry a retail value and generate revenue, the Board denied the appeal and determined that the property was not being double-assessed. In addition, it was noted that the law has changed since the Eastern Connecticut Cable Television case (Connecticut General Statutes 12-64) such that any buildings, structures, and improvements to the land, including towers, may now be taxed as real estate. Voice vote, 2-0, all in favor, motion carried. Appeal denied.

**Real Estate Appeal of Stephen and Noreen Stefano for property located at 36 Ventura Drive, Uncasville, Account #V0286000.** Motion made by Board Member Pike, seconded by Board Member Mattson, to deny the appeal of excessive appraised value. Discussion: While the walkout/raised basement, itself, adds to the value of the home, Board Member Socha felt that the value of the raised basement to be excessive. Because the tax card notes that the assessment was adjusted due to the topography of the property and based on a comparison of similar properties, it was determined that the overall assessment is fair. Voice vote, 2-1. Voting in favor: Board Members Pike and Mattson. Voting in Opposition: Board Member Socha. Motion carried. Appeal denied.

**Real Estate Appeal of Seth and Botelle Heather Yarish for property located at 156 Forsyth Road, Oakdale, Account #R2003000.** Motion made by Board Member Pike, seconded by Board Member Socha, to reduce the appraised value from \$570,240.00 to \$470,240.00, lowering the assessed value from \$399,180.00 to \$329,170.00. Discussion: Based on comparable properties, adding in the in-law apartment and the value of the land, a \$100,000.00 reduction in the appraised value of the property was determined to be fair. Voice vote, 3-0, all in favor, motion carried. Assessment amended.

**Personal Property Appeal of Vincent and Kathryn Walker for property located at 50 Maple Avenue, Account #W2012205.** Motion made by Board Member Pike, seconded by Board Member Socha, to deny the appeal. Discussion: It was determined by the Board that the assessment is valid. Voice vote, 3-0, all in favor, motion carried. Appeal denied.

**Personal Property Appeal of Josephine Tuttle for property located at 15 Cottage Road, Oakdale, Account #L9500060.** Motion made by Board Member Socha, seconded by Board Member Pike, to reduce the assessment from \$16,966.00 to \$10,214.00. Discussion: Based on the current base NADA value, plus the additional items and penalty, the Board agreed to reduce the assessment. Voice vote, 3-0, all in favor, motion carried. Assessment amended.

**Personal Property Appeal of Roy Oliva for property located at Lot 39 Laurel Lock, Oakdale, Account #O2002083.** Motion made by Board Member Pike, seconded by Board Member Socha, to reduce the assessed value from \$15,750.00 to \$1,750.00. Discussion: Based on the NADA value of a similar, but newer, camper, the appeal was found valid. Voice vote, 3-0, all in favor, motion carried. Assessment amended.

**Personal Property Appeal of Hoghill Investments (Brown Derby) for property located at 158 Route 32, Uncasville, Account #Q0327700.** Motion made by Board Member Pike, seconded by Board Member Socha, to reduce the net assessments for 2008 to \$19,395.00 (\$18,661.00 + penalty), 2009 to \$20,940.00 (\$16,752.00 + penalty), and 2010 to \$23,326.00 (\$15,516.00 + penalty). Discussion: None. Voice vote, 3-0, all in favor, motion carried. Assessments amended.

**Personal Property Appeal of Courtland and Debra Brown for property located at 400 Oxoboxo Dam Road, Oakdale, Account #H20129011.** Motion made by Board Member Pike, seconded by Board Member Socha, to deny the appeal. Discussion: It was clarified that the assessment was based on business equipment he presumably owns due to his contractor's license and not the vehicle, as was originally thought. Voice vote, 3-0, all in favor, motion carried. Appeal denied.

**Personal Property Appeal of Richard Archer, Jr., for property located at 417 Chapel Hill Road, Uncasville, Account #B2012790.** Motion made by Board Member Pike, seconded by Board Member Socha, to reduce the assessment from \$4,113.00 to \$0. Discussion: It was determined that the property does not belong to Mr. Richard Archer, Jr. Voice vote, 3-0, all in favor, motion carried. Assessment amended.

**Commercial Real Estate Appeal of New London Motorcycle Club for property located at 330 Moxley Road, Uncasville, Account #N0038300.** Motion made by Board Member Socha, seconded by Board Member Mattson, to deny their appeal due to the fact that they have not yet received their 501(c) status. Voice vote, 2-1. Voting in Favor: Board Members Pike and Mattson. Voting in Opposition: Board Member Socha. Motion carried. Appeal denied.

**Real Estate Appeal of Gail Oettinger for property located at 385 Oxoboxo Dam Road, Oakdale, Account #O0204100.** Motion made by Board Member Pike, seconded by Board Member Socha, to deny the appeal. Discussion: Due to the fact that the assessment includes a 50% discount due to the topography of the property, the Board determined the assessment to be fair. Voice vote, 3-0, all in favor, motion carried. Appeal denied.

**Personal Property Appeal of Courville's Garage for property located at 232 and 234 Route 163, Montville, Account #C4013300.** Motion made by Board Member Pike, seconded by Board Member Mattson, to reduce their assessment from \$195,877.00 to \$195,149.00. Discussion: None. Voice vote, 3-0, all in favor, motion carried. Assessment amended.

**Personal Property Appeal of Vasilios Sezenias of S&P Tans, LLC for property located at 2020 Route 32, Uncasville, Account #E2007077.** Motion made by Board Member Socha, seconded by Board Member Pike, to acknowledge receipt of payment from U.S. Bank to the Town of Montville for 2008, 2009, 2010. Discussion: Mr. Vasilios Sezenias was referred to the Finance Director during the Board of Assessment Appeals meeting on Wednesday, March 6, 2013 for further advisement. Voice vote, 3-0, all in favor, motion carried. Acknowledgement of payment was made.

**Real Estate Appeal of James Berger for property located at 296A Oxoboxo Dam Road, 2-A, Oakdale, Account #O2008001.** Motion made by Board Member Pike, seconded by Board Member Socha to reduce the assessment to \$56,000.00. Discussion: None. Voice vote, 3-0, all in favor, motion carried. Appeal granted.

**Real Estate Appeal of William and Linda Farabini for property located at 12 Greystone Drive, Uncasville, Account #F0035700.** Motion made by Board Member Pike, seconded by Board Member Socha, to adjust the appraised value from \$314,580.00 to \$285,000.00, reducing the assessed value from \$220,200.00 to \$199,500.00. Discussion: None. Voice vote, 3-0, all in favor, motion carried. Appeal granted.

**Real Estate Appeal of Lisa Falanga for property located at 140 Cottonwood Lane, Uncasville, Account #D0118700.** Motion made by Board Member Socha, seconded by Board Member Pike, to deny the appeal. Discussion: Given that the majority of the comparable homes she presented are assessed within range, the assessment was deemed valid. Voice vote, 3-0, all in favor, motion carried. Appeal denied.

**Real Estate Appeal of Corinne Impellitteri for property located at 7 Marcia Drive, Uncasville, Account #I0035300.** Motion made by Board Member Pike, seconded by

Board Member Socha, to adjust the assessment from \$292,420.00 to the 2010 assessed value of \$272,420.00. Discussion: None. Voice vote, 3-0, all in favor, motion carried. Assessment adjusted.

**Personal Property Appeal of Ken Thomas for property located at 695 Route 32, Uncasville, Account #W2011043.** Motion made by Board Member Pike, seconded by Board Member Socha, to deny the appeal. Discussion: The Appellant, realizing that the appeal was filed under the wrong account number, corrected it to read #A9700043. According to the rules, the Board “may not hear appeals, which were not made at the proper time, that is by February 20<sup>th</sup>”. As such, the Board was unable to make a decision. Voice vote, 3-0, all in favor, motion carried. Appeal denied.

**Personal Property Appeal of RBS Citizens (Citizens Bank) for property located at 221 Route 32, Uncasville, Account #A0000080.** Motion made by Board Member Socha, seconded by Board Member Mattson, to deny the appeal. Discussion: With respect to the definition of a computer versus an ATM machine and due to the fact that the Town is consistent in its categorization of ATM machines as equipment and there have been no additional appeals dealing with the same issue, the categorization was deemed appropriate. Voice vote, 3-0, all in favor, motion carried. Appeal denied.

**Real Estate Appeal of John and Kerry Plikus for property located at 65 Lochdale Drive, Oakdale, Account #B9900007.** Motion made by Board Member Socha, seconded by Board Member Pike, to adjust the assessment from \$279,930.00 to \$265,930.00. Discussion: Based on a comparable property, the Board agreed to reduce the assessment. Voice vote, 3-0, all in favor, motion carried. Assessment adjusted.

5. Remarks from the Board Members

Board Member Socha thanked the Board Members for a job well done.

6. Adjournment

Motion made by Board Member Socha, seconded by Board Member Pike, to adjourn the meeting. Voice vote, 3-0, all in favor, motion carried. Meeting was adjourned at 4:26 p.m.

Respectfully Submitted by:

Agnes Miyuki, Recording Secretary for the Town of Montville.