Town of Cromwell Board of Assessment Appeals Special Meeting Tuesday March 5, 2024 4:30pm Room 222

RECEIVED FOR RECORD Mar 07,2024 10:07A JoAnn Dowle TOWN CLERK CROMWELL, CT

A. Call to Order:

The meeting was called to order by Chairperson Julie Fitts

Ritter at 4:30 pm.

B. Roll Call:

Board Members Chairperson Julie Fitts Ritter,

Jennifer Lepore and Alternate Jeff Serra.

Chairperson Fitts Ritter **motioned** to seat Mr. Serra until Ms. Downes arrived; Ms. Lepore **seconded**. Chairperson Ritter and Ms. Lepore in favor. *Motion passed*.

Jessica Downes arrived at 4:32.

Also present: Shawna Baron, Assessor and members of the public.

C. New Business:

1. Hearings and Possible Action on Decisions

35 Franklin Road 00159600

Renata Rydzewski questioned why her value was much more than homes she researched. She stated that she hasn't done any improvements and the home is listed in "good" condition. The Board expected more information to follow via email.

Ms. Baron explained that the Town saw an average increase of 22% during the last revaluation and that her home was inspected and the "good" condition is accurate.

The Board discussed her value, the market and the value of homes presented.

Chairperson Fitts Ritter **motioned** to deny; Ms. Downes **seconded**. All in favor. *Motion passed*.

Vahig Vartanian told the Board that the home is not finished and nothing was improved this year. He said there was no heat, no cabinets, no floors, no stairs going upstairs and no finished bathrooms.

Ms. Baron advised him that he was not assessed at full value and questioned that he had been building this home for over 5 years. Mr. Vartanian agreed to have the Assessor's Office inspect the home.

Ms. Lepore **motioned** to defer to the Assessor to reduce the assessment based on her 3/6/2024 inspection; Ms. Downes **seconded**. All in favor. *Motion passed*.

3 Ridge Road 00251400

DID NOT APPEAR.

40 Chelsea Drive 00197000

John Gibriano explained to the Board that he thought his home was valued too high since he has not done any improvements, aside from those necessary, since the 70's. After speaking with local real estate people, he was told values were up 20%. He said a shower doesn't work and provided photos showing the interior along with a list of homes and information. He thinks that something is wrong for taxes to go up 16%.

Chairperson Fitts Ritter told him that in today's market you don't need to upgrade to sell and that she believed his assessment was accurate.

Ms. Baron explained that you cannot compare old to new values and explained how revaluation works and why it is done. In response to Mr. Gibriano's arguments regarding taxes, she explained that the appeals process is about value and not taxes; she further stated that much goes into the budget process.

The Board discussed what market value is and what the market is doing. They discussed the home's condition and all agreed his home is in a desirable neighborhood.

Chairperson Fitts Ritter **motioned** to keep the assessment the same; Ms. Downes **seconded**. All in favor. *Motion passed*.

Ziobrowksi, Bryan 42104000

Bryan Ziobrowski advised the Board that he believed the value of his truck was too high and presented the Board with its mileage, value information and photos. He believed that the value would be \$15,000 at best.

Ms. Baron explained how car values are determined and a state mandated penalty was applied for filing late.

The Board discussed demand for such trucks, value, condition and its mileage.

Chairperson Fitts Ritter **motioned** to reduce the value to \$15,000 (10,500 assessment plus penalty is 13,125 total assessment); Ms. Downes **seconded**. All in favor. *Motion passed*.

Rizy, Pam 41034600

Pam Rizy advised the Board that she has been a realtor for over 37 years, does not declare a home office and believes that having to file a personal property declaration as a realtor is ridiculous as her attorney told her that realtors are exempt.

Ms. Baron explained that she has previously discussed the law with Ms. Rizy and that as a 1099 earner, she is self-employed and not all assets are exempted. Ms. Baron said that as a realtor, you take calls and do work from home. The declaration has a section for home businesses that is very simple to complete and results in a 490 assessment when completed in full. Ms. Rizy was upset about her high assessments; Ms. Baron said that she has refused to file in the past and as a result, the Assessor must file on her behalf.

Ms. Baron said that other realtors file as expected; Ms. Rizy said that's because they feel it's not worth fighting.

The Board discussed the point Ms. Rizy was trying to make. Ms. Lepore reviewed the exemption and verbiage and gave her thoughts on what the bill intended.

Ms. Lepore **motioned** to reduce the assessment to 2,000; Ms. Downes **seconded**. All in favor. *Motion passed*.

Cromwell Growers Inc C4056000

Atty Sean Sweeney arrived to represent Cromwell Growers and advised the Board to review the profit and loss statement provided.

Ms. Baron clarified that this appeal was for personal property, not real estate. She advised that how much the business made or lost had nothing to do with personal property. She recommended that the appeal be denied because Cromwell Growers is currently in litigation with the Town for both real estate and personal property.

Chairperson Fitts Ritter **motioned** to deny based on the fact that they are currently in litigation; Ms. Lepore **seconded**. *Motion passed*.

2022 MVS 0000593

Ms. Goggin explained to the Board that she should get the exemption despite the date the vehicle was acquired since it was impossible for her to file on time since she didn't acquire the vehicle until 2/2023, after 10/31/2022. Despite this, she promptly filed anyway.

Ms. Baron explained the Town Ordinance which is why the exemption could not be applied for the 2022 Supplemental. She would; however, receive the exemption for the 2023 Grand List because the form was received on time.

The Board felt that the vehicle should be exempt and wanted to approve. Ms. Lepore reviewed the ordinance and determined that, as written, the Board had no discretion to apply the exemption. The Board considered making the value zero, but Ms. Baron explained why this should not be done.

There was a lengthy discussion of the ordinance and how it was written. It does not account for when a vehicle would be purchased and requires an annual filing for the same retrofitted vehicle. The Board agreed that filing late would indeed result in the loss of exemption for that year, but the date the vehicle was purchased was not in the owner's control and the owner should not miss out on the opportunity to receive the exemption because it was purchased after October 31.

Ms. Lepore drafted and sent an email to Chairperson Fitts Ritter with updated verbiage to bring to the Town Manager to present to the Town Council in hopes that it will be approved retroactively and allow for a change in application date and remove the annual filing for the same vehicle.

Ms. Lepore **motioned** to deny due to the plain language of the ordinance that doesn't permit the Board to exempt the value; Chairperson Fitts Ritter **seconded**. All in favor. *Motion passed*.

DTG Cash Services 42201900

DID NOT APPEAR.

AT&T Mobility S7100000

DID NOT APPEAR.

Ari Logistics 42305700

DID NOT APPEAR.

T-Mobile Northeast	40601100
	40609300
	40725000
	40809600
	41107900
	41307500
	41702600
	<u>01710000</u>

DID NOT APPEAR.

D. Old Business:

None.

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E. Staff Comments:

All hearings were decisioned during this meeting and the

Board agreed that no further meetings would be necessary.

F. Adjournment:

Chairperson Fitts Ritter adjourned the meeting at 7:45 pm

Respectfully Submitted,

Lisa Ruggiero

Clerk