

**Town of Cromwell
Board of Assessment Appeals
Special Meeting
Tuesday March 7, 2023
4:00pm Room 222**

A. Call to Order: The meeting was called to order by Chairwoman Julie Fitts Ritter at 4:00 pm.

B. Roll Call: Board Members Chairwoman Julie Fitts Ritter, Jeff Serra and Matthew Long.

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

C. New Business:

1. Hearings and Possible Action on Decisions

2015 Audi

David Yanaros said the car had 61K miles and believed the assessment was too high; he gave the Board KBB info.

Mr. Long made a **motion** to deny the reduction; Mr. Serra **seconded**. All in favor; *motion passed*.

2005 Audi

David Yanaros stated the car had 235K miles and is in need of a transmission. He gave the Board KBB info.

Mr. Long made a **motion** to reduce the assessment to 1,720; Mr. Serra **seconded**. All in favor; *motion passed*.

2005 Ford F250

David Yanaros stated the truck had 175K miles and requested a lower assessment because his truck was inoperable for some of the year. The cost to have it repaired was \$9150.

The Board reviewed the NADA book.

Mr. Serra made a **motion** to deny the reduction; Chairwoman Fitts Ritter **seconded**. All in favor; *motion passed*.

65 Coles Road

David Yanaros requested a reduced assessment because the land in the back of his property is unusable due to wetlands and his home is in need of repairs. Ms. Baron said that a 60% discount had already been applied for the wetlands and explained how raw land is valued. Ms. Baron explained Open Space and told him he could apply for it. She explained the difference between "grade" and "condition" and advised the Board that there was also already a reduction for condition. The Board reviewed presented photos and discussed the roof and costs to repair.

Chairwoman Fitts Ritter **motioned** to reduce the value to \$500,000 (350,000 assessment); Mr. Long **seconded**. All in favor; *motion passed*.

Cromwell Growers Inc

Atty Sean Sweeney arrived to represent Cromwell Growers but did not have the proper authorization to do so. The Board agreed to hear him but would take no action until the proper authorization was received.

Ms. Baron added 400,000 to the assessment for solar panels; they were not declared by the owner and no exemption request was filed. If an exemption request was filed, she would be able to determine if they would be eligible for an exemption. Ms. Baron asked why the taxpayer declared 2.9 million in assets and the appeal was requesting a reduction to 200,000. Atty Sweeney did not know.

NO ACTION.

5 Ledge Rd

Artur Stolstajner requested a reduced assessment; he said he's the smallest house paying the most taxes.

Ms. Baron explained that there is a small value attributed to the unfinished area above the garage as there is value in the potential to complete. Prompted by Ms. Baron, Mr. Stolstajner said he did not bring a professional opinion of value.

Mr. Long requested Ms. Baron to find out how much the assessment would be if there was no area above the garage.

NO ACTION.

Dennis Glynn & Co CPAS

Christiana Glynn presented and said the business moved to Rocky Hill 7/22/2022 and filed a 2022 declaration in Rocky Hill. She read CGS 12-43.

As a non-resident, Ms. Baron explained that the statutes indicate they should file in Cromwell for 2022 because they were here 9.5 months; yet, under a different statute, as a resident of Rocky Hill, they would file there because they were there for 2.5 months on Oct 1. Ms. Baron explained why they were assessed in Cromwell and how she handles companies moving out and into Town.

Mr. Long made a **motion** to reduce the assessment ZERO; Chairwoman Fitts Ritter **seconded**. All in favor; *motion passed*.

5 Coles Road

Jay Polke and Chris Cambareri read the details of their experience during the informal hearing process; they were left with the impression that if all were in agreement and the tenant would not go to court, the assessment could be reduced to 700,000. Prompted by Mr. Polke and Mr. Cambareri's meeting with the Assessor after their informal meeting, Ms. Baron questioned the revaluation representative who said the confusion must have come from miscommunication. There was a discussion of triple net and absolute leases and how they affected value, the different approaches to value, cap rate and limitations on what could go into this space in the future. Ms. Baron asked Mr.

Cambareri to send some data to support a reduced value. Mr. Polke said that their request for a 700,000 assessment was their documentation because it was based on the professional opinion given to them by the revaluation company once the lease terms were clarified.

NO ACTION.

Glen Johnson Real Estate Inc

Glen Johnson said he received a late penalty on his declaration; Ms. Baron said it was received on time and that he did not have a late penalty on his declaration. Satisfied with that, Mr. Johnson said he was all set then and the Board considered this appeal as withdrawn.

309 Main Street

Glen Johnson explained that he received an I&E penalty for failure to file the required documents on time. He explained that his accountant was ill and struggled to get the return to him on time, but even so, he is a subchapter "S" corporation and that the rental information would not be reflected on his IRS tax return. Ms. Baron asked him to please provide the return by the end of the month and the Clerk would contact him in the morning to confirm what he was still missing to be compliant.

NO ACTION.

600 Corporate Row

George Lacava withdrew his appeal for this property.

700 Corporate Row

George Lacava presented an appraisal for the Board to review and gave some background on the building.

NO ACTION.

Comcast of CT

Christian Altenburger, Alyssa DeCenzo and Atty Scott Wright presented to the Board and explained what they declared and why. They provided the Board a packet of information to help clarify what and where the equipment is, etc. There was a discussion of the Gross Receipts Tax in CT, the outdated statutes, their prior lawsuit with the Town and why they file certain assets to towns now. They wanted their assessment reduced to what they submitted on their declaration; they also disagreed with the Assessor's methodology. There was a discussion of actual costs and how the accounting process works at Comcast. The Assessor looked online to see how much it would cost to get cable to a location and it was extremely costly; she considered how much cable must be running through town.

NO ACTION.

604 Main Street

Atty Sean Sweeney arrived to represent the owner of 604 Main St but did not have the proper authorization to do so. The Board agreed to hear him but would take no action until the proper authorization was received.

He provided the Board a report; when asked if he had anything else to say on the case he said that he was just providing the report.

NO ACTION.

154 West Street

Atty Sean Sweeney arrived to represent the owner of 154 West St but did not have the proper authorization to do so. The Board agreed to hear him but would take no action until the proper authorization was received.

He provided the Board a report; when asked if he had anything else to say on the case he said that he was just providing the report.

NO ACTION.

30 Sebethe Drive

Atty Sean Sweeney arrived to represent the owner of 30 Sebethe but did not have the proper authorization to do so. The Board agreed to hear him but would take no action until the proper authorization was received.

He provided the Board a report; when asked if he had anything else to say on the case he said that he was just providing the report.

NO ACTION.

663R Main Street

Jason Libera presented the Board with a map and explained that once able, he will be combining the 3 parcels which will result in a reduced assessment as agreed to by the Assessor.

Ms. Baron recommended the Board reduce this property to 44,520 assessment.

Chairwoman Fitts Ritter **motioned** to reduce the assessment to 44,520; Mr. Long **seconded**. Mr. Serra abstained. In favor- Chairwoman Fitts Ritter and Mr. Long.
Motion passed.

667 Main Street

Jason Libera withdrew the appeal.

665 Main Street

Jason Libera withdrew the appeal.

665 Main Street (tower)

Jason Libera withdrew the appeal.

D. Old Business:

44 Primrose

Ms. Baron told the Board that she and Mr. Carrier are scheduled to meet next week to try to resolve the court cases.

Chairwoman Fitts Ritter made a **motion** to deny because Carrier is currently in court with the Town; Mr. Long **seconded**. All in favor; *motion passed*.

2 Fenwick

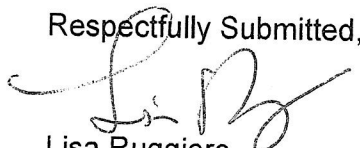
The Board discussed and couldn't find a reason to lower the value further than the Assessor already had.

Mr. Long made a **motion** to deny; Mr. Serra **seconded**. All in favor; *motion passed*.

E. Staff Comments: None.

F. Adjournment: Chairwoman Fitts Ritter adjourned the hearing at 7:40 pm

Respectfully Submitted,


Lisa Ruggiero