

Town of Cromwell
Board of Assessment Appeals
Special Meeting
Thursday March 22, 2018
5:00 pm
Assessor's Office

- A. Call to Order: The meeting was called to order at 5:00 pm by William Vincenzi.
- B. Roll Call: Present Board members William Vincenzi, Matthew Long and Roy Rowland. Also Present: Assessor Shawna Baron and members of the Public.
- C. Old Business:
1. Approve minutes of the March 20th meeting

A **motion** was made by Mr. Rowland, **seconded** by Chairman Vincenzi to approve the 3/20 minutes. All were in favor; **motion passed**.

2. Hearings and Possible Actions on Decisions
- None.

- D. New Business:
1. Hearings and Possible Action on Decisions

19 North Road

Original Assessment: 236,880

Richard and Colleen Duffy explained the challenges of finding similar antique homes compared to theirs which was built in 1790. An appraisal was presented. Ms. Baron and the Board explained the reason and importance of an interior inspection; Mr. and Mrs. Duffy refused.

NO ACTION.

51 Field Road

Original Assessment: 158,200

Deneen Wilbraham presented documentation to support her request for a lower value. There was a discussion of land values and Ms. Baron recommended the Board decrease the assessment.

NO ACTION.

136 Nooks Hill Road

Original Assessment: 832,377

Michael Cannata and April Hudyma presented detailed information to support reduced assessments for the outbuildings. Mr. Cannata provided documentation to support what he considered acceptable prices per square foot and percentage of depreciation. Mr. Cannata questioned the depreciation factors applied by the reval company as well as the value given to a decorative overhang. He described factors contributing to the deterioration of the buildings. There was a discussion of how NE Revaluation was chosen for the current revaluation.

NO ACTION.

7 Bonnie Briar, Unit 65

Original Assessment: 325,570

DID NOT APPEAR.

JP Energy Solutions 41054600

Original Assessment: 700

Patrick Snow suggested that all of the companies be assessed under one main account since the equipment is shared by all and roll all assessments into Premier Partners & Associates. There was discussion of how this need to be done for future filings. There was a discussion of what personal property is, value in use and what needs to be declared.

NO ACTION.

J P G Energy Solutions 41701700

Original Assessment: 12,500

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NO ACTION.

Premier Partners & Associates 40421200

Original Assessment: 8,660

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NO ACTION.

110 Court Street

Original Assessment:

Patrick Snow told the Board that he received opinion letters from brokers as to what the building would sell for. The Board requested this information be sent to them.

NO ACTION.

3 Centerwood Drive

Original Assessment: 267,050

Mithu Sadarangani requested the assessment be reduced citing the appraisal he had done 5 years ago. There was discussion of undeveloped land and subdivision possibilities. Mr. Rowland stressed that Open Space would greatly reduce the assessment; Ms. Baron calculated the savings. Mr. Sadarangani explained his reasons for not wanting to do this and was aware of the terms.

NO ACTION.

11 Shady Lane

Original Assessment: 351,190

DID NOT APPEAR.

MARC Community Resources LTD 41700100

Original Assessment: 15,580

Atty David Evans, Linda Iovanna and Karen Rettenmeier presented for their 4 appeals, 2 that were personal property and 2 that were real estate. Referencing the information provided with their appeals, they cited state statute to support their request for all to be tax exempt. They described the functions and purpose at all of their Cromwell locations. There was a discussion of what "temporary" meant in the context of the statute. Ms. Baron requested more information on how they relieved the burden of the State in the use of the locations. Prompted by a question from Ms. Baron, Ms. Iovanna explained that they give and receive donations and donations received support programs that are not funded by the State. Ms. Baron supported exemptions for the personal property, but based on her interpretation of the statute, could not support exemption of the real estate.

NO ACTION.

421 Main Street

Original Assessment: 532,420

Atty David Evans, Linda Iovanna and Karen Rettenmeier presented for their 4 appeals, 2 that were personal property and 2 that were real estate. Referencing the information provided with their appeals, they cited state statute to support their request for all to be tax exempt. They described the functions and purpose at all of their Cromwell locations. There was a discussion of what "temporary" meant in the context of the statute. Ms. Baron requested more information on they relieved the burden of the State in the use of the locations. Prompted by a question from Ms. Baron, Ms. Iovanna explained that they give and receive donations and donations received support programs that are not funded by the State. Ms. Baron supported exemptions for the personal property, but based on her interpretation of the statute, could not support exemption of the real estate.

NO ACTION.

19 Bellevue Terrace

Original Assessment: 228,690

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their appeals, they cited state statute to support their request for all to be tax exempt. They described the the functions and purpose at all of their Cromwell locations. There was a discussion of what “temporary” meant in the context of the statute. Ms. Baron requested more information on they relieved the burden of the State in the use of the locations. Prompted by a question from Ms. Baron, Ms. Iovanna explained that they give and receive donations and donations received support programs that are not funded by the State. Ms. Baron supported exemptions for the personal property, but based on her interpretation of the statute, could not support exemption of the real estate.

NO ACTION.

1A Sanford Lane

Original Assessment: 178,360

Atty David Evans, Linda Iovanna and Karen Rettenmeier presented for their 4 appeals, 2 that were personal property and 2 that were real estate. Referencing the information provided with their appeals, they cited state statute to support their request for all to be tax exempt. They described the the functions and purpose at all of their Cromwell locations. There was a discussion of what “temporary” meant in the context of the statute. Ms. Baron requested more information on they relieved the burden of the State in the use of the locations. Prompted by a question from Ms. Baron, Ms. Iovanna explained that they give and receive donations and donations received support programs that are not funded by the State. Ms. Baron supported exemptions for the personal property, but based on her interpretation of the statute, could not support exemption of the real estate.

NO ACTION.

461 Main Street

Original Assessment: 190,190

Brigitte Bourret and Dan Osbourne provided the Board with Gilead’s mission and cited state statute as the reason to have the property (owned by the sister corporation) exempted. Mr. Osbourne described the services and the need they fill for individuals. There was a discussion of “temporary” and how that is interpreted in context of the statute. Ms. Baron explained that after consulting with the Cromwell Town attorney, “temporary” would be defined as 6 months. She explained that other assessors are interpreting statute differently and are also assessing group homes. Mr. Osbourne explained that they do charge rental fees, but they are not substantial and reminded the Board that they relieve the government of a burden. Mr. Long requested to see documentation on the rental fees.

NO ACTION.

68 Washington Road

Original Assessment: 196,980

Barbara and Charles Cota wanted an explanation of the assessment increase since no improvements have been made. They also felt their value should be reduced because of the condition of the neighbor's home. There was a discussion of condition and Mr. and Mrs. Cota agreed to an inspection of the home.

NO ACTION.

64 Washington Road

Original Assessment: 11,550

Barbara and Charles Cota gave the history of their acquisition of this piece of property which is primarily wetlands and land locked. Ms. Baron explained that the current assessment considered that it was non-buildable and wet. There was a discussion of the privacy the lot provided as well as why they chose not to combine this with their other parcel.

NO ACTION.

2003 Chevy Silverado 51332

Original Assessment: 5,670

Richard Boutin showed the Board photos and an estimates of repair for the truck which had been in 4 accidents yet is very driveable. The truck has 138,000 miles.

NO ACTION.

65 North Road

Original Assessment: 192,990

Richard Boutin requested a 5% reduction, vs 3% reduction, for functional obsolescence as the property is behind Carey Manufacturing. There was a discussion of the percentages on the street and how those percentages were determined. He provided documentation to support his request.

NO ACTION.

2008 Audi A6 AVNT

Original Assessment: 7,190

Peter Tuminski was asked to send photos of the condition of the vehicle and the odometer after describing the 3 inches of water that poured into the vehicle by accident. Chairman Vincenzi explained the process of determining value using the NADA books.

NO ACTION.

25 Newbury Road

Original Assessment: 330,960

Paul Tuminski discussed the table he created comparing properties in support of a reduced value. There was a discussion of street quality in town and how they affected values.

NO ACTION.

15R Christian Hill Road

Original Assessment: 61,810

Paul Jacques gave the history of the property and described the surrounding area. Not buildable per zoning, he has tried various ways to sell the piece and offered to give the land to Cromwell with no success. It is currently listed on the market for \$39,000. Ms. Baron supported a lower value based on the available information.

NO ACTION.

Millane Nurseries, Inc. M4022900

Original Assessment: 51,420 gross 14,180 net

Michael Millane explained that his new accountant made in error in filing exempt equipment as taxable. Citing state statute, Ms. Baron explained why she was unable to adjust for the accountant's error after the declaration had been filed and why he needed to appear before the Board to request relief.

A **motion** was made by Mr. Vincenzi , **seconded** by Mr. Rowland, to reduce the assessment **10,393** (41,030 revised gross assessment) All in favor; **motion passed**.

Brothers Landscape LLC 40510100

Original Assessment: 113,140

Jason DiClemente presented documentation to show that he rented the equipment that the Assessor's office assessed him for. There was a discussion of what needs to be declared as personal property. Ms. Baron noted that he was probably over assessed; she and Mr. DiClemente agreed that what he declared was probably too low. Ms. Baron explained that if Mr. DiClemente could provide his detailed asset listing for the Board to review it would be very helpful in getting an accurate assessment.

NO ACTION TAKEN.

E: Staff Comments: The Board discussed the next meeting and recognized the many decisions that need to be made during that session. Mr. Long offered to organize the list to help expedite the process. It was agreed that Ms. Ritter and Mr. Polke would be an asset to that meeting. Ms. Baron advised that 3 Alcap would be disallowed because the person who appeared did not have proper authorization to act on behalf of the property owner.

F: Adjourn: A **motion** was made by Mr. Long, **seconded** by Mr. Vincenzi to adjourn the meeting at 10:00 pm. All in favor; **motion passed**.

Lisa A. Ruggiero
Board of Assessment Appeals Clerk

