Town of Cromwell Board of Assessment Appeals Special Meeting Saturday March 24, 2018 8:00 am Assessor's Office

- A. Call to Order: The meeting was called to order at 8:03 am by William Vincenzi.
- B. Roll Call: Present Board members Chairman William Vincenzi,

Matthew Long, Roy Roland and Alternates Julie Ritter and Jay Polke.

Also Present: Assessor Shawna Baron and the public.

- C. Old Business:
 - 1. Approve minutes of the March 22nd meeting.

NO ACTION.

2. Actions on Decisions

12 Rivergate Drive

Original Assessment: 246,330

The Assessor's Office inspected the interior; the appellants did not withdraw their appeal based on the revised assessment.

A **motion** was made by Mr. Rowland, **seconded** by Chairman Vincenzi, to reduce the assessment to **224,000**. All in favor; **motion passed**.

131 Berlin Road

Original Assessment: 353,900

A brief discussion included a summary of the hearing and the Town's position was considered.

A **motion** was made by Mr. Long to reduce the assessment to **245,000**; **seconded** by Mr. Roland. All in favor; **motion passed**.

20 Sebethe Drive

Original Assessment: 787,850

A brief discussion included a summary of the hearing and the Town's position was considered.

A **motion** was made by Mr. Roland to reduce the assessment to <u>594,300</u>; **seconded** by Mr. Long. All in favor; **motion passed**.

2002 Lexus LS 430 52906

Original Assessment: 4,830

A brief summary was given by Mr. Long.

A **motion** was made by Mr. Long, **seconded** by Mr. Roland, to reduce the assessment to **3,500**. All were in favor; **motion passed**.

19 North Road

Original Assessment: 236,880

A brief summary of the hearing was given by Mr. Long. Despite the Board's encouragement for the appellants to have an inspection to help their case; the appellants refused. The Town's position was considered.

A **motion** was made by Mr. Long, **seconded** by Mr. Roland, to **DENY** the appeal. All were in favor; **motion passed**.

60 West Street

Original Assessment: 150,360

The Board was disappointed that no documentation was presented to support a reduced assessment. Should the appellants return next year with supporting documentation, the Board may be able to make a different decision.

A **motion** was made by Mr. Long, **seconded** by Mr. Roland, to **DENY** the appeal. All were in favor; **motion passed**.

2 Wall Street

Original Assessment: 105,070

The Assessor's Office conducted an interior inspection.

A **motion** was made by Mr. Roland, **seconded** by Mr. Long, to reduce the assessment to **90,000**. All were in favor; **motion passed**.

ABC Trattoria & Pizza A4000100

Original Assessment: 42,990

There was a brief summary and discussion of the condition and age of the equipment as well as the prior BAA decision to reduce the assessment to 25,000.

A **motion** was made by Mr. Roland, **seconded** by Mr. Long, to reduce the assessment to **25,000**. All were in favor; **motion passed**.

356 Main Street

Original Assessment: 190,330

The Board discussed the Town's position as well as a brief summary of the hearing noting further relief could be achieved should the appellant decide to apply for Open Space.

A **motion** was made by Mr. Long, **seconded** by Mr. Roland, to reduce the assessment to **180,000**. All were in favor; **motion passed**.

48 Nooks Hill Road

Original Assessment: 198,170

Mr. Polke advised the Board that he inspected the building and it looks cleaned up on the outside, yet going inside was not something he would consider given the condition of the interior. Rented for storage, the building was put back on the tax rolls when the appellant purchased it from the Town for back taxes. The Board concurred that the building was in very rough shape and also considered the Town's opinion.

A **motion** was made by Mr. Long, **seconded** by Mr. Roland, to reduce the assessment to **78,000**. All were in favor; **motion passed**.

51 Field Road

Original Assessment: 158,200

A brief recap was given and the Town's position was considered.

A **motion** was made by Mr. Roland, **seconded** by Mr. Vincenzi, to reduce the assessment to **148,000**. All were in favor; **motion passed**.

15R Christian Hill Road

Original Assessment: 61,810

Mr. Polke asked if the appellant mentioned that the property was under contract during his hearing. The Board was not told that the property was under contract, however they were told it was currently listed for sale. The Board considered the Town's position and discussed the location and future assessment of the piece should it be combined with an adjacent piece.

A **motion** was made by Mr. Roland, **seconded** by Mr. Long, to reduce the assessment to **21,000**. All were in favor; **motion passed**.

Brothers Landscape LLC 40510100

Original Assessment: 113,140

A recap of the hearing was presented and the Town's position was considered.

A **motion** was made by Mr. Vincenzi, **seconded** by Mr. Roland, to reduce the assessment to **20,000** All were in favor; **motion passed**.

25 Newbury Road

Original Assessment: 330,960

Mr. Vincenzi provided further insight to the previous hearing based on his knowledge and experience.

A **motion** was made by Mr. Roland, **seconded** by Mr. Vincenzi, to reduce the assessment to **315,000**. All were in favor; **motion passed**.

2008 Audi A6 AVNT

Original Assessment: 7,190

The photos provided by the appellant were reviewed and Mr. Vincenzi recommended the Board consider NADA average trade in value vs clean trade in value.

A **motion** was made by Mr. Long, **seconded** by Mr. Roland, to reduce the assessment to **4,650**. All were in favor; **motion passed**.

665 Main Street

Original Assessment: 319,480

A lengthy discussion occurred regarding the uniqueness of the property in that 667 Main and 665 Main should be considered together, but the appellant did not appeal 667 Main so the Board was unable to look at it as they had hoped. The Board was very concerned with the increase from the last revaluation. Ms. Baron reminded the Board that the last revaluation is not relevant to today's value. The Board noted that no documentation was provided to support a lower value. Mr. Long suggested the appeal be denied because 667 Main was such a large part of the picture; suggesting they appeal both properties next year so they can be considered together. Ms. Ritter pointed out that the appellant gives back to the community and there is value to that.

A **motion** was made by Mr. Roland, **seconded** by Mr. Vincenzi, to reduce the assessment to **300,000**. Mr. Vincenzi and Mr. Roland agreed; Mr. Long opposed. **Motion passed**.

663R Main Street

Original Assessment: 170,030

There was a lengthy discussion regarding the current value vs the previous value. Ms. Baron explained that the last revaluation company didn't value the potential of the parcel and part of the revaluation process is to correct errors of the past. Ms. Ritter and Mr. Long discussed the utility of the 1.78 acres in relation to the rest of the related and attached pieces.

A **motion** was made by Mr. Roland, **seconded** by Mr. Vincenzi, to reduce the assessment to **70,000**. All opposed. **Motion failed**.

Ms. Ritter reiterated the importance of the appellants providing supporting documentation and the effect documentation, or lack thereof, has on the decision process and in doing so reminded the Board that the burden of proof is on the appellants. Without proof, it is difficult to make an educated decision.

A **motion** was made by Mr. Long, **seconded** by Mr. Roland, to reduce the assessment to **50,000**. All in favor; motion passed.

In defense of revaluation companies, Ms. Baron reminded the Board that these are professional companies, bound by ethics and they do not, as a member of the Board commented, just "throw out any number for a value".

663 Main Street

Original Assessment: 131,320

A **motion** was made by Mr. Long, **seconded** by Mr. Vincenzi, to reduce the assessment to **125,000**. All in favor; **motion passed**.

2 Sovereign Ridge

Original Assessment: 676,830

Mr. Vincenzi advised the Board that he is familiar with this property and its history and provided a brief summary. The appellants ignored the request for an inspection.

A **motion** was made by Mr. Roland, **seconded** by Mr. Long, to reduce the assessment to **616,000**. All in favor; **motion passed**.

154 West Street

Original Assessment: 699,300

The Board discussed the credibility of the appraisal. There was a discussion of the desirable location, as well as market rent for this type of building, all concurring that medical spaces tend to garner higher rents. Prompted by a request for clarification on market rent and vacancy rates, Ms. Baron reminded the Board that this is not an owner occupied property; the building is owned by one entity, (Two Bad Dudes), with a different entity, Donovan and Morello, being one of the tenants paying rent.

A **motion** was made by Mr. Vincenzi, **seconded** by Mr. Roland to **DENY** the appeal. Mr. Vincenzi and Mr. Long in favor; Mr. Roland opposed. **Motion passed**.

461 Main Street

Original Assessment: 190,190

Mr. Long reminded the Board that Rainbow Housing owns the building, while Gilead, a sister company, runs a program inside the building. Mr. Long questioned the mission of Rainbow Housing since the Board was presented with the mission of Gilead. There was a discussion of group homes and the need to be consistent in their consideration, noting that all should be treated the same.

A **motion** was made by Mr. Roland, **seconded** by Mr. Long, to **DENY** the appeal. All in favor; **motion passed**.

19 Bellevue Terrace

Original Assessment: 228,690

Mr. Rowland recognized the mission of MARC. There was a discussion of group homes and the need to be consistent in their consideration, noting that all should be treated the same.

A **motion** was made by Mr. Roland, **seconded** by Mr. Vincenzi, to **DENY** the appeal. All in favor; **motion passed**.

1A Sanford Lane

Original Assessment: 178,360

Mr. Rowland recognized the mission of MARC. There was a discussion of group homes and the need to be consistent in their consideration noting that all should be treated the same.

A **motion** was made by Mr. Roland, **seconded** by Mr. Vincenzi, to **DENY** the appeal. All in favor; **motion passed**.

MARC Community Resources LTD 41700100

Original Assessment: 15,580

A **motion** was made by Mr. Long, **seconded** by Mr. Vincenzi, to **APPROVE the exemption**. All in favor; **motion passed**.

421 Main Street

Original Assessment: 532,420

A **motion** was made by Mr. Long, **seconded** by Mr. Vincenzi, to **APPROVE the exemption**. All in favor; **motion passed**.

64 Washington Road

Original Assessment: 11,550

There was a discussion of the old value vs the new and Mr. Vincenzi questioned how an unbuildable piece of land could increase.

A **motion** was made by Mr. Roland, **seconded** by Mr. Long, to reduce the assessment to **3,500**. All opposed; **motion failed**.

There was a discussion on the uncertainty for the potential use for the land and Mr. Vincenzi offered a value based on his experience.

A **motion** was made by Mr. Roland, **seconded** by Mr. Vincenzi, to reduce the assessment to **7,000**. All in favor; **motion passed**.

JP Energy Solutions 41054600

Original Assessment: 700

J P G Energy Solutions 41701700

Original Assessment: 12,500

The Board discussed rolling the minor personal property accounts into the major account, Premier Properties. There was a discussion of what was taxable and should be declared.

A **motion** was made by Mr. Vincenzi, **seconded** by Mr. Roland, to reduce the assessments of <u>JP Energy Solutions 41054600 and JP G Energy Solutions 41701700 to **0**. All in favor; **motion passed.**</u>

Premier Partners & Associates 40421200

Original Assessment: 8,660

There was a discussion of what was taxable and should be declared as well as what would be added to this assessment.

A **motion** was made by Mr. Long, **seconded** by Mr. Roland, to increase the assessment to **9,000**. All in favor; **motion passed**.

110 Court Street

Original Assessment: 751,030

The Board reviewed the broker's opinion and dismissed it as not useful. There was a discussion of rent received and the Town's position was considered.

A **motion** was made by Mr. Roland, **seconded** by Mr. Long, to reduce the assessment to **707,000**. All in favor; **motion passed**.

3 Centerwood Drive

Original Assessment: 267,050

Mr. Long expressed concern for the economics of the family situation. Mr. Roland stressed his desire for the appellant to submit an application for Open Space to help relieve the burden. Ms. Baron explained that the 5 year old appraisal presented today should not be considered and explained that the prior Board approved Open Space values for the property with no regard for the application process and terms. There was a discussion of the potential value should the property ever be subdivided.

A **motion** was made by Mr. Roland, **seconded** by Mr. Long, to reduce the assessment to **225,000** (amended from 224,455). All in favor; **motion passed**.

86 South Street

Original Assessment: 167,230

There was a lengthy discussion of the location of the property in relation to the sewage treatment plant as well as what similar homes were selling for without the negative impact of the odor and high traffic. Ms. Baron explained to the Board that the street's assessments were already adjusted for the plant and the traffic. Mr. Polke noted that the plant has increased production.

A **motion** was made by Mr. Vincenzi, **seconded** by Mr. Rowland, to reduce the assessment to **154,300**. All in favor; **motion passed**.

65 North Road

Original Assessment: 192,990

A lengthy discussion regarding the location of the property transpired as well as the percentage of decrease the appellant requested.

A **motion** was made by Mr. Rowland, **seconded** by Mr. Vincenzi, to reduce the assessment to **192,640**. Mr. Vincenzi and Mr. Rowland in favor. Mr. Long abstained. **Motion passed**.

2003 Chevy Silverado 51332

Original Assessment: 5,670

The Board reviewed the photos and the NADA values and discussed the condition on the truck.

A **motion** was made by Mr. Rowland, **seconded** by Mr. Vincenzi, to reduce the assessment to **1,400**. Mr. Vincenzi and Mr. Rowland in favor. Mr. Long abstained. **Motion passed**.

D. New Business: None.

E: Staff Comments: The Board agreed to a meeting at 5:00pm, Tuesday March 27th to decide the remaining appeals. Ms. Ritter agreed to be present in the anticipated absence of Mr. Rowland.

F: Adjourn: A **motion** was made by Chairman Vincenzi, **seconded** by Mr. Rowland to adjourn the meeting at 11:55am. All in favor; **motion passed**.

Lisa A. Ruggiero Board of Assessment Appeals Clerk