

Town of Cromwell  
Board of Assessment Appeals  
Special Meeting  
Tuesday March 20, 2018  
5:00 pm  
Assessor's Office

A. Call to Order: The meeting was called to order at 5:05 pm by William Vincenzi.

B. Roll Call: Present Board members William Vincenzi, Chairman,  
Matthew Long and Alternate Julie Ritter.  
Also Present: Assessor Shawna Baron and members of the  
Public.

Chairman Vincenzi made a **motion, seconded** by Mr. Long to seat Alternate Julie Ritter. All in favor; **motion passed**.

C. Old Business:

1. Approve minutes of the March 6th, 12th and 15th meetings

Chairman Vincenzi advised the Board that Mr. Polke wanted his comments added and minutes of the 3/15 meeting amended to reflect his comment that the Town should be pleased to receive any revenue from the 48 Nooks Hill Road property. Mr. Long requested to amend the 3/12 minutes to strike "*In addition, he wanted the record to reflect that he did not want to hear any characterization or variation of the word "freaking" used by an elected member of this Board*".

Chairman Vincenzi made a **motion** to approve the 3/6 and 3/12 and 3/15 **as amended**; **seconded** by Mr. Long. Mr. Long and Chairman Vincenzi in favor; Ms. Ritter abstained.  
**Motion passed.**

2. Possible Actions on Decisions

The Board reviewed the photos and their notes regarding: **2005 Harley Davidson FLHTI 52905, Original Assessment: 4,280.** There was a discussion regarding normal wear and tear on a vehicle.

A **motion** was made by Mr. Long, **seconded** by Chairman Vincenzi, to **deny** the appeal. All in favor; **motion passed**.

The Board discussed the details of **7 Woodsboro Circle, Original Assessment: 234,570.** Mr. Long didn't feel it was appropriate to lower the assessment because the recent purchase price was \$30,000 more than the Town valued the property. In addition, the home was newer

than the sales presented to the Board. There was a discussion of the Association's installation of a walking trail in close proximity of the subject.

A **motion** was made by Mr. Long to adjust the assessment to **244,200** (amended from 244,645); **seconded** by Ms. Ritter. All in favor; **motion passed**.

D. New Business:

1. Hearings and Possible Action on Decisions

3 Alcap Ridge

**Original Assessment: 454,230**

Scott Schwartz presented on behalf of Albert Farrah. An appraisal based on the income approach was presented with a value of \$440,000. Because of the estimated cost to rehab the property to make it rentable, the appellant requested a value of \$165,000.

Mr. Long requested the listing and Ms. Baron said she could provide that. Mr. Vincenzi asked if the property owner would allow an inspection of the building. Mr. Schwarz would pass the information on to the Mr. Farrah.

**NO ACTION.**

Cromwell Outboard Association 40605500

**Original Assessment: 27,080**

Phil Ireland, Bob Fuller, Laura Stull, Al Waters and Mark Bonaquisto were present. Ms. Stull presented the Board with a packet of information detailing the history of their concerns and their reasons for a reduced assessment request. Ms. Baron explained that her assessment was based on the professional auditor's information and logic. There was a discussion of ice jam damage, remaining pilings and dock repairs.

A **motion** was made by Mr. Long, **seconded** by Mr. Vincenzi, to reduce the assessment to **18,600**. There was a discussion why the Town and the Association were so far apart as well as a discussion of how to handle the pilings. All against; **motion failed**.

A **motion** was made by Mr. Long, **seconded** by Ms. Ritter, to reduce the assessment to **24,640**. All were in favor; **motion passed**.

DiMichelle's Barbershop 41602800

**Original Assessment: 19,120**

Elias DiMichele presented photos and a revised asset cost to the Board. There was a discussion of what should be declared as personal property.

A **motion** was made by Mr. Long, **seconded** by Ms. Ritter, to reduce the assessment to **5,750**. All were in favor; **motion passed**.

ABC Tratoria & Pizza A4000100

**Original Assessment: 42,990**

Sokol Selimaj presented the Board with information for them to consider in their decision. There was a discussion of what other similar businesses in town were assessed at.

**NO ACTION.**

Comcast IP Phone 40608900

**Original Assessment: 138,310**

**DID NOT APPEAR.**

AT & T Mobility s7100000

**Original Assessment: 675,360**

**DID NOT APPEAR;** explanation presented to the Board. The Board offered an opportunity to reschedule.

Global Montello Group Corporation M4023000

**Original Assessment: 375,260**

**DID NOT APPEAR.**

The Society Of the Missionaries of the Holy Apostles USA, Inc

**Original Assessment: 255,220**

Wendy and David Massey, along with Father Jeffrey Thompson presented to the Board. Mr. Massey summarized information that was submitted for the appeal. Father Thompson explained that the open space areas of the campus lend themselves to reflection as well as human, spiritual and pastoral formation. He presented photos of the entire campus (including a photo of the statue donated by Padre Pio) to frame the purpose of the space in question. Father Thompson also advised the Board that he's hoping a Boy Scout troop will take on the

project to carve a trail in the space to further enhance the experience. Prompted by Chairman Vincenzi, Ms. Baron explained that quadrennials were reviewed more closely this year than they had in the past and that because she was not able to determine how the property was used for their stated purpose (inability to access due to snow, etc), the application for exemption was denied.

A **motion** was made by Mr. Long, **seconded** by Chairman Vincenzi, to **approve the exemption**. Mr. Long and Chairman Vincenzi in favor. Ms. Ritter abstained. **Motion passed.**

2015 ESA Project Company LLC 41506900

**Original Assessment: 228,690**

Amy Blume explained that the Board approved a zero assessment last year and, due to state statute, it should continue to be exempted by the Assessor's Office. There was a discussion of what a fuel cell is and its generation of electricity. Chairman Vincenzi, reading from the Assessor's notes, wondered why the appellant did not present the information that the Assessor requested. Ms. Blume explained that the spreadsheet she provided should have been acceptable and there was a discussion as to why it was not acceptable. Ms. Blume didn't think it was proper for the Assessor to be present for the hearings and was concerned that her presence would affect the Board's decision unfavorably towards her client. Chairman Vincenzi reminded Ms. Blume that they were an independent Board and Mr. Long explained to Ms. Blume that Ms. Baron's presence is part of the hearing process and reiterated that the Board of Assessment Appeals makes their decisions independently.

Mr. Long **motioned** to **deny** the appeal; **seconded** by Chairman Vincenzi. All in favor, **motion passed.**

NRG RPV Fund 13 LLC 41704300

**Original Assessment: 37,940**

**DID NOT APPEAR.**

NRG RPV Fund 11 LLC 41704200

**Original Assessment: 31,510**

**DID NOT APPEAR.**

NRG Residential Solar Solutions Leasing 41704400

**Original Assessment: 29,750**



**DID NOT APPEAR.**

CT Solar Lease 2 LLC 41704700

**Original Assessment: 163,860**

Attorney Matthew Studer presented the Board with a packet of information that he paraphrased for the hearing noting the same argument for both entities. He advised the Board that CT Solar Leasing LLC was awarded a zero assessment by last year's Board and did not believe that the assessment could change this year if no nothing material had changed. Citing state statutes, Atty Studer said that electricity derived from solar power for private residential use is exempt. In response to Ms. Ritter's question about how other CT towns were handling this, Atty Studer advised that some had given the exemption and some are currently being litigated. Ms. Baron added that Cromwell has 14 solar court cases at present and 12 other towns were in court in the pre-trial phase as well. She explained that because the electricity goes out to the grid, it is questionable if the electricity generated is strictly for residential use and the pre-trial judge in the cases deemed the law is not as clear as Atty Studer claims it is. There was a discussion of leasing companies and power purchase agreements. Ms. Baron explained to the Board that if the courts rule to exempt the solar companies in litigation, it would result in the Assessor's Office exempting all of the solar companies affected by the ruling regardless of the Board's decision.

CT Solar Leasing LLC 41670200

**Original Assessment: 85,580**

Attorney Matthew Studer presented the Board with a packet of information that he paraphrased for the hearing noting the same argument for both entities. He advised the Board that CT Solar Leasing LLC was awarded a zero assessment by last year's Board and did not believe that the assessment could change this year if no nothing material had changed. Citing state statutes, Atty Studer said that electricity derived from solar power for private residential use is exempt. In response to Ms. Ritter's question about how other CT towns were handling this, Atty Studer advised that some had given the exemption and some are currently being litigated. Ms. Baron added that Cromwell has 14 solar court cases at present and 12 other towns were in court in the pre-trial phase as well. She explained that because the electricity goes out to the grid, it is questionable if the electricity generated is strictly for residential use and the pre-trial judge in the cases deemed the law is not as clear as Atty Studer claims it is. There was a discussion of leasing companies and power purchase agreements. Ms. Baron explained to the Board that if the courts rule to exempt the solar companies in litigation, it would result in the Assessor's

Office exempting all of the solar companies affected by the ruling regardless of the Board's decision.

An informal break was taken from 6:30 to 6:40.

Sunnova LAPI LLC 41704900

**Original Assessment: 84,750**

**DID NOT APPEAR.**

Sunnova LAPII LLC 41705000

**Original Assessment: 48,870**

**DID NOT APPEAR.**

Helios issuer LLC 41704000

**Original Assessment: 46,190**

**DID NOT APPEAR.**

Sunnova TEP i LLC 41704800

**Original Assessment: 14,770**

**DID NOT APPEAR.**

Charities of Hope 40414200

**Original Assessment: 3,750**

**DID NOT APPEAR.**

Solar Integrated Fund V LLC 41704500

**Original Assessment: 29,500**

Valerie Tierney presented the CT code and statute noting that nothing had changed since their first application for exemption, yet some towns had decided to assess the solar companies this

year. There was a discussion of the basis of the active court cases and Ms. Baron described what she experienced in court providing insight for Ms. Tierney.

Ancon Solar II Lessor LLC 41672200

**Original Assessment: 83,340**

Valerie Tierney presented the CT code and statute noting that nothing had changed since their first application for exemption, yet some towns had decided to assess the solar companies this year. There was a discussion of the basis of the active court cases and Ms. Baron described what she experienced in court providing insight for Ms. Tierney.

Firehorn Solar I LLC 41704100

**Original Assessment: 57,740**

Valerie Tierney presented the CT code and statute noting that nothing had changed since their first application for exemption, yet some towns had decided to assess the solar companies this year. There was a discussion of the basis of the active court cases and Ms. Baron described what she experienced in court providing insight for Ms. Tierney.

Solar House IV LLC 41671200

**Original Assessment: 95,280**

Valerie Tierney presented the CT code and statute noting that nothing had changed since their first application for exemption, yet some towns had decided to assess the solar companies this year. There was a discussion of the basis of the active court cases and Ms. Baron described what she experienced in court providing insight for Ms. Tierney.

Sunrun Inc 41672500

**Original Assessment: 265,740**

Alex Cavalieri explained that plain reading of the statute exempts solar companies from being assessed and that some towns are giving the exemption and some are denying them. She would get back to the Board with details of the leasing agreements.

4 Willowbrook Road

**Original Assessment: 301,420**

Jay Polke and Chris Cambareri outlined their reasons for the appeal to reduce the assessment. The assessment was based on the income approach; however the building is now vacant with no prospects of a tenant despite aggressive searching since they knew the prior tenant was leaving. The appellants explained the reasons why the property is difficult to market, including a less than desirable location and limited parking. To support their argument for a bleak market, Mr. Polke provided photos of nearby business locations that are vacant. He explained that despite conversations with the reval company and the Assessor, no relief was given. Ms. Baron explained that the information provided on their I&E's was how their value was determined. There was a discussion of vacancy rates and approaches to value. Chairman Vincenzi noted that given the vacancy rates, the value should reflect this. Ms. Ritter asked if they could provide comps for this location. Mr. Polke advised the Board that a 5-10% increase would be acceptable given the circumstances.

**NO ACTION.**

#### 5 Coles Road

**Original Assessment:           743,540**

Jay Polke and Chris Cambareri provided details to support their argument for a reduced assessment along with a brief history of their acquisition of the property. A 3,000 square foot building with a history of bank tenants, they believed their assessment is excessive. The current tenant indicated to them that it is becoming unsustainable to remain in this location given the increase in assessment. Also, there are 2.5 years left on their lease and the tenant's plans to renovate the interior of the building have been cancelled. These things indicate to them that that the building could soon become vacant. They explained the difficulties with the location and are aware of the challenges they will face when finding a new tenant. Mr. Polke explained that despite conversations with the reval company and the Assessor, no relief was given. They advised the Board that the money they generate goes back into the community in various forms. Mr. Cambareri indicated that it was noted by the Assessor that there were problems with both of the prior revaluation companies and he therefore concluded that the reval company could very well be wrong. Mr. Polke explained to the Board that he and Mr. Cambareri are not multi billion dollar property owners such as Mobil, Stop & Shop, etc., yet their property values are creeping into that territory; they are a mom and pop operation and wished to be categorized as such. Ms. Baron noted that without details to support a lower value, she was not able to offer relief. There was a discussion, prompted by Chairman Vincenzi, regarding what an investor would pay for the properties and was concerned how Rocky Hill can attract solid businesses, but Cromwell could not.

Mr. Long reiterated the concerns Mr. Cambareri expressed in the challenges in renting this location while Ms. Baron explained that NE Reval was aggressive in valuing commercial property. Ms. Ritter advised the Board that Mr. Polke and Mr. Cambareri are always in pursuit of making Cromwell better, reiterating their ever-present, positive involvement in the community.

Mr. Long asked if they could come back and appeal if their tenant did in fact leave and there was a discussion about the rent not increasing for this tenant.

A **motion** was made by Ms. Ritter to decrease the assessment to **555,600**, **seconded** by Mr. Vincenzi. All in favor, **motion passed**.

There was a discussion of the Board's pending decisions on the solar companies heard and how it would relate to the active court cases.

Ms. Ritter made a **motion** to **deny** all solar applications (CT Solar Lease 2 LLC 41704700, CT Solar Leasing ,LLC 41670200, Solar Integrated Fund V LLC 41704500, Ancon Solar II Lessor LLC 41672200, Firehorn Solar I LLC 41704100, Solar House IV LLC 4167120, Sunrun Inc 41672500) due to pending litigation; Mr. Long **seconded**. All in favor; **motion passed**.

E: Staff Comments: None.

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

Lisa A. Ruggiero  
Board of Assessment Appeals Clerk

