

Town of Cromwell
Board of Assessment Appeals
Special Meeting
Monday March 12, 2018
5:00 pm
Assessor's Office

- A. Call to Order: The meeting was called to order at 5:05 pm by Chairman William Vincenzi.
- B. Roll Call: Present Board members William Vincenzi Chairman and Matthew Long. Alternate Julie Ritter, absent. Roy Rowland arrived at 5:39 pm.
Also Present: Assessor Shawna Baron and members of the Public.
- C. New Business:
1. Hearings and Possible Actions on Decisions

Chairman Vincenzi advised the Board that 3 appellants (4 Ledge Road, 62 Pasco Hill Road and the Daily Grind) withdrew their appeals after the Assessor and appellant agreed on reduced assessments. Ms. Baron explained the events that occurred leading up to the appellants' decisions. Ms. Baron also advised the Board of an FOI request received from Two Bad Dudes Enterprise, LLP.

The Board discussed proposed decorum which was suggested by Ms. Ritter. Chairman Vincenzi acknowledged that the concepts and desire to keep hearings professional and concise was welcome and the issue would be further discussed under Staff Comments.

2004 Camry 57437

Original Assessment: 3,310

John F. Lomartra presented information pertaining to the condition of his vehicle. The Board inspected the vehicle. Prompted by Mr. Long, there was a discussion of mileage, condition and normal maintenance of vehicles.

A **motion** was made by Mr. Mr. Long, **seconded** by Chairman Vincenzi, to reduce the assessment to **2,420**. Mr. Long and Chairman Vincenzi in favor; **motion passed**.

2005 Harley Davidson FLHTI 52905

Original Assessment: 4,280

Jeffrey Cyr explained that his motorcycle was stored outside and covered only by a tarp; exposed to the elements, rust is evident on the bolts, etc. Mr. Cyr will send photos of the condition.

NO ACTION TAKEN.

2002 Lexus LS 430 52906

Original Assessment: 4,830

Jeffrey Cyr provided documentation regarding the mileage and value of the car. The 341,527 miles exceeded the milage in the NADA books.

NO ACTION TAKEN

2005 Toyota Sienna 81605 and 59535

Original Assessment: 4,550

David Pare did not appear.

NO ACTION TAKEN.

8 Juniper Court

Original Assessment: 102,200

Ms. McDermott presented photos of her property and described the condition. She did not return her data mailer and no one had been in to inspect her home; as a result, her home was valued at the fullest potential. She was concerned that her neighbor was valued lower than hers and no inspections had been conducted. Ms. Baron explained that an inspection was conducted of her neighbors condo and that an inspection of her unit was recommended to receive a more accurate assessment; Ms. McDermott agreed to an inspection.

NO ACTION TAKEN.

2 Sovereign Ridge

Original Assessment: 676,830

Kerrienne Fortier and Andrew Cordes requested a reduced value for their home citing, among other things, a previous court case regarding the home, the previous sales history of the home, the uniqueness of the home and the road noise and cell tower in their view. They were also concerned about being classified as a contemporary and also as a cape. Mr. Vincenzi had been in the home and could attest to the unique layout. The Board suggested an interior inspection; Mr. Cordes would check with their attorney and let the Assessor's Office know the decision.

Ms. Baron pointed out that the home sits on the highest point in Cromwell and has a 270 degree view and for reference, she also gave the Board some background on the sales history. Mr. Vincenzi later pointed out that the home could not be built today for what it would be sold for.

NO ACTION TAKEN.

Out of the Doghouse 41481200

Original Assessment: 5,000

Victoria Moyer advised the Board that she had moved back to MA and was winding down her pet sitting business in Cromwell. She completed a declaration while at the hearing.

A **motion** was made by Mr. Rowland, **seconded** by Chairman Vincenzi, reduce the assessment to **880**. All were in favor; **motion passed**.

Suzanne Brancifort 4170120

Original Assessment: 2,260

Suzanne Brancifort told the Board that her son purchased a non running car, that he never registered, as a project. Soon realizing that it was too much for him to handle, he sold it for what he paid for it which was \$400-\$500. Ms. Baron explained the statutes regarding taxing unregistered cars vs registered cars.

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

Maria Padilla, 41034000

Original Assessment: 1,000

Marie Padilla advised that she is a real estate agent with Berkshire Hathaway in Wethersfield, working only 10% of the time from home. She explained that her phone, computer, and kitchen table were all used for her business but also used by her family. She cited recently passed PA 17-105 to support her request for a zero assessment. Ms. Baron explained that there is a minimum assessment and that not all of the tools an agent would use are considered exempt by the Act.

A **motion** was made by Mr. Rowland, **seconded** by Chairman Vincenzi, reduce the assessment to **700**. All were in favor; **motion passed**.

100 Berlin Holdings LLC 41604000

Original Assessment: 759,220

Attorney Elliott Pollack presented the case for a lower assessment, primarily based on an appraisal done by a personal property appraiser. Atty Pollack read excerpts from the appraisal and there was a lengthy discussion of depreciation. Ms. Baron reminded the Board that the Town is currently in Court with this appellant and reminded the Board that action taken by the Board could impact the Court's decision on the 2016 and 2017 Grand Lists.

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

Tea Roses Tea Room 41000900

Original Assessment: 31,370

Peggy Camosci presented photos and details of her tea room to help the Board to understand the unique nature of her business. She indicated that some of the items were not declared as personal property because they were on loan from family members. Ms. Baron explained that all items need to be declared. There was a discussion of leasehold improvements.

A **motion** was made by Mr. Rowland, **seconded** by Mr. Long, to reduce the assessment to **8,000**. All were in favor; **motion passed**.

86 South Street

Original Assessment: 167,230

Al Waters provided photos and an appraisal for the Board to review and he also advised the Board that his neighbors do not keep up their property, his street sees a lot of traffic and the Mattabasset smell all should bring his value down. He said that he received no reduction in his assessment after discussing his concerns with the Assessor as he was told that the Mattabasset and traffic were already taken into consideration. Glancing at the appraisal, Ms. Baron noted that 2 of the comparables were not arms length transactions and a discussion of the appraisal ensued.

NO ACTION TAKEN.

Newfield Donuts LLC 41054700

Original Assessment: 57,720

Michael Batista explained to the Board that no improvements were made since they opened in 2008 and that the assessment increased this year because the Assessor added for leasehold improvements that she did not believe were ever included in his declaration. Ms. Baron explained that this store was assessed lower than all others, although it did not have a drive thru. In 2008, permit was taken out for \$135,000 and Ms. Baron wanted to know where in the declaration this was reflected. Mr. Batista provided the Board some invoices and a detailed asset listing for the Board to review.

NO ACTION TAKEN.

An informal break was taken from 8:25-8:35.

231 Shunpike Road

Original Assessment: 826,770

Attorney Joe Hope with Alter & Peterson, LLC described the property and presented an appraisal that reflected a value they thought was correct. In reviewing the property record, Ms. Baron noted a tower was assessed but not mentioned in the appraisal as far as she could tell. There was a discussion if there was any purpose of this tower. Atty Hope would follow up and advise the Board.

NO ACTION TAKEN.

D: Old Business:

1. Possible action on decisions.

The Board reviewed details of some of the hearings and made decisions on 4, previously undecided hearings.

E: Staff Comments: Mr. Rowland wanted the record to reflect that he says there are only 3 types of businesses: sole proprietor, partnership and corporation. 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. Some of the night’s hearings were discussed which led to decisions. Mr. Rowland read the suggested procedure to conduct future hearings and all agreed that it was written to help the Board be more efficient and keep the focus on the business at hand. Chairman Vincenzi advised Ms. Baron that he would like her to speak if she has input during the hearings, even if they forget to ask her for her comments. The Board discussed past procedure in decisions regarding motor vehicles. The Assessor explained why the Board’s decision was no longer honored for 2 years. A lengthy discussion for future BAA sessions to respect the 2 year decision followed being sure that the rights of appellants were always upheld.

A **motion** was made by Mr. Long, **seconded** by, Chairman Vincenzi, to support the Assessor's Office to honor the BAA decision on motor vehicles for 2 years. All in favor; **motion passed.**

F: Adjourn: A **motion** was made by Chairman Vincenzi, **seconded** by Mr. Rowland to a adjourn the meeting at 9:45 pm. All in favor; **motion passed.**

Lisa A. Ruggiero
Board of Assessment Appeals Clerk

