Town of Cromwell Board of Assessment Appeals Special Meeting Tuesday March 12, 2019 5:00 pm Assessor's Office

- A. Call to Order: The meeting was called to order at 5:02 pm by William Vincenzi.
- B. Roll Call: Present: Board members Chairman William Vincenzi, Matthew Long arrived 5:45) and Julie Ritter, Alternate

Absent: Board Member Roy Roland

Mr. Vincenzi made a *motion* to seat Julie Ritter as Alternate, Matthew Long, via telephone, *seconded*. All in favor; **motion passed**.

Also Present: Assessor Shawna Baron and members of the Public.

- C. New Business:
 - 1. <u>Hearings and Possible Action on Decisions</u>

Riverdale Cleaners

Original Assessment: 27,400

James Marchio explained that he has not purchased any new equipment yet his assessment increased 2,100. Ms. Baron explained that a computer was added to their assessment since the office believe it was left off by accident. Mr. Marchio explained he has never had a computer. Ms. Baron was invited to inspect the business; an appointment was made.

NO ACTION.

33 Berlin Road

Original Assessment: 259,000

James Marchio explained that he was very concerned that his assessment went up 33%. Ms. Baron explained the revaluation process and that one appeals the value, not the increase. Mr.

Marchio said the property was listed at \$950,000. The Board asked that when the Assessor is there to inspect the business, to consider the real estate and report back to them.

NO ACTION.

111 Horse Run Hill

Original Assessment: 249,060

DID NOT APPEAR.

Sunnova TEP II, LLC, 41870100

Original Assessment: 22,290

DID NOT APPEAR.

Tea Roses Tea Room

Original Assessment: 29,720

Peggi Camosci recapped her last appeal experience and completed her 2018 declaration with all of that in mind and provided information to support the value of her assets. Despite her improved filing, the assessment once again increased far more than she had declared. The Assessor did offer to reduce the assessment based on replacement cost information subsequently provided; however, Ms. Camosci felt that was not appropriate since replacement cost would be to to replace all of her old items with brand new and her old items should be valued at their old, current value.

Mr. Vincenzi made a *motion* to reduce to the assessment to 9,600; Mr. Long *seconded*. All in favor; **motion passed**.

21 Primrose Lane

Original Assessment: 405,300

Johnny Carrier explained that he is appealing the value of the existing house and the 50 acres of land that goes with it, not the development piece with the 75 proposed homes. He explained that the 50 acres will contain capped contaminated soil moved from the development. As a result, the land is rendered useless and cannot be improved. Ms. Baron explained that if the

land is purchased contaminated or made contaminated, the Assessor has no mechanism to reduce the value; the land is currently valued as raw land and the Town has values to support it. Mr. Carrier explained that he would like Open Space value, without applying for it (because if approved, upon selling the property he will have a penalty) as the land can never be developed which is the point of putting land in Open Space.

NO ACTION.

Comcast, 41204400

Original Assessment: 5,000,000

Pamela Willmoth and Christian Altenburger explained that Comcast is subject to a gross receipts tax and provided supporting documentation to the Board. They were present because they needed to understand what they were being assessed on and clarifying that the store is no longer in Cromwell. Ms. Baron gave the history and explained her position. There was a discussion under which statute they fall under; Comcast representing they are not a telecommunications company; instead they are a cable communication company and each category falls under different statutes. Ms. Baron explained her assessment value and why. Ms. Baron would research 12-256 in light of this appeal; Mr. Vincenzi asked Ms. Baron if she would report back with info on how other towns handle Comcast. Ms. Baron asked if Pamela Willmoth and Christian Altenburger could research how much Cromwell receives from the gross receipts that they pay to the State.

NO ACTION.

Riversedge Donuts LLC,

Original Assessment: 62,930

Michael Batista

DID NOT APPEAR.

Black Rifle Brass

Original Assessment: 5,940

DID NOT APPEAR.

Richard Nobile, Personal Property #41033800

Original Assessment: 700

Richard Nobile read the letter he submitted to the Board and expressed his frustration with the situation as he maintains his real estate license but is retired. Ms. Baron suggested he complete a "pending" letter in the future as long as he intended to maintain his license, but not work as a real estate agent. Mr. Nobile completed this letter for the Board.

Mr. Vincenzi made a *motion* to reduce to the assessment to 0; Ms. Ritter *seconded*. All in favor; **motion passed**.

Beyond Auto Repair

Original Assessment: 54,340

Jacek Piwowarski and Chris Cedro provided a list of equipment to the Board, further explaining that the costs listed were for what they could find for new equipment, yet all the equipment they had was old and not always used and they felt the value was no more than \$7,000. They stated that they buy cars at auction and sell them; the repairs they do to the cars they are selling are minor. They stated that they should not be compared to shop like Cromwell Automotive. The Assessor's Office inspected the business and determined that were a lot of old tools and old furniture and equipment and offered an assessment of 22,840; that was deemed too high per the appellants.

Mr. Long made a *motion* to reduce to the assessment to 30,000; Mr. Vincenzi *seconded*. All in favor; **motion passed**.

313 Main Street

Original Assessment: 121,450

Jacek Piwowarski Chris Cedro described the building and its poor condition and told the Board they paid \$105,000 in 5/2018 and were seeking relief based on the current condition. They intend to improve and remodel the building in the future and understand once improved they will be taxed accordingly. The Assessor's Office inspected the building; there was a discussion of foundation, framing and what was part of the shop.

Mr. Long made a *motion* to reduce to the value to 105,000; Ms. Ritter *seconded*. Mr. Vincenzi against, Mr. Long and Ms. Ritter for; **motion failed**.

Ms. Ritter led a discussion regarding giving a new business the opportunity to invest in their business and be successful. Knowing they want to improve the building and build their business in Cromwell is important,

Mr. Long made a *motion* to reduce to the value to 110,000; Mr. Vincenzi *seconded*. All in favor; **motion passed**. New assessment: 77,000.

Paul Signorello, Personal Property #41035100

Original Assessment: 3,750

Paul Signorello DID NOT APPEAR.

D: Old Business

- Possible action on decisions No Action.
- 2. Approve the minutes of the 3/7/2019 meeting. No Action.

E: Staff Comments:

The Assessor's Office inspected 84 South Street and at that time, Mr. Waters asked that the Assessor let the Board know that he wanted to meet with the Board again. The Board did not object. Also, Ms. Baron explained that Mr. Cooper who, who iis appealing later in the week, needed to amend his petition. Mr. Vincenzi felt that audio recording of the meetings was no longer necessary in that it was a request by a prior Board Member who is no longer a member of the Board.

F: Adjourn: A **motion** was made by Mr.Vincenzi, **seconded** by Ms. Ritter, to adjourn the meeting at 8:00 pm. All in favor; **motion passed**.

Lisa A. Ruggiero Board of Assessment Appeals Clerk