

March 12, 2020

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 12, 2020

MINUTES

The Thursday, March 12, 2020 regular meeting of the Wallingford Board of Assessment Appeals was held in room 315, Town Hall Municipal Building, and 45 South Main Street, Wallingford, Connecticut.

In attendance were Thomas Vitali – Board Chairman, Robert Avery – Board Member, Carl Bonamico – Board Member, Shelby Jackson – Town Assessor, Ian Fuller – Appraiser, and Shelley Hemenway – Recording Secretary.

Chairman Vitali called the meeting to order at 6:00 PM. The Pledge of Allegiance to the flag was recited.

There were no minutes to approve.

There was no consent agenda.

Appointments were scheduled for each appellant and each appellant was sworn in before giving testimony. The entire Board heard each individual appeal. A decision was made by the Board and said decision will be sent in writing from the Assessors Office to each appellant within approximately one week.

The determination of appeals is based on the doings of the Wallingford Assessor on the Grand List dated October 1, 2019.

**APPEAL 2019-5**

AJMI LLC	DBA – The UPS Store	61 North Plains Industrial Rd
Personal Property	James MacFarlane / Patrick Prior	Assessed Value \$ 91,030

This appeal was tabled from March 10, 2020 while a letter was obtained from Mr. MacFarlane to be represented by Patrick Prior for appeal 2019-5 and 2019-7. Patrick Prior gave the Board a letter authorizing him to represent Mr. MacFarlane.

Appellant stated that the Personal Property Declaration was sent in late, so the appellant was charged a penalty.

Chairman Vitali stated that it is a State statute that if you are late or don not file, there is a 25% penalty. He continues stating the appellant did not file by November first and they were late filing a M-65 exemption. Chairman Vitali stated some items are not classified as manufacture exempt.

Mr. Jackson stated they are a retail store, not a manufacturer.

Appellant wanted to define manufacturing.

Mr. Jackson explained the law regarding manufacturing equipment in a manufacturing facility and asks appellant what they produce.

Appellant stated they produce booklets.

Chairman Vitali asked if they are classified as a printing company. Chairman Vitali stated the appellant is listed as a UPS Store. Chairman Vitali asked the appellant what the business is registered as or classified as. Chairman Vitali stated just because the appellant has the equipment does not mean they are a manufacturer.

Appellant asked, so it's how it's registered with the State of Connecticut?

Mr. Jackson asked what is their IRS code.

Chairman Vitali stated true manufacturing is another entity and that the front of their store is UPS store with a copy business in the back.

Appellant asked the Board to review the equipment that is listed. A discussion was had about what defines manufacturing and what the appellants business does.

Chairman Vitali stated they should claim what they are registered with the State of Connecticut and the IRS code.

A discussion was had about what the appellant filed on the Declaration.

Chairman Vitali stated the declaration was filed late and next year the appellant will not have the 25% penalty if the declaration is filed on time.

Mr. Bonamico made a motion to change the assessed value including penalty to \$ 100,530. Seconded by Mr. Avery and passed unanimously.

#### **APPEAL 2019-7**

JAMBE 2 LLC	DBA – Airbounce Amusements	61 North Plains Industrial Rd
Personal Property	James MacFarlane / Patrick Prior	Assessed Value \$ 123,680

Chairman Vitali stated this concerns a late filing of the Personal Property Declaration for Airbounce Amusements. The Board reads the Declaration filed. Rhonda Caswell, an appraiser, has recommended in writing to correct the value of the declaration, adding in new equipment and removing disposals for the 2019 Grand List, plus penalty.

Chairman Vitali stated the current assessed value is \$ 123,680 and they are willing to go by the new recommendation based upon the appellants declaration that includes penalty.

Chairman Vitali stated the penalty is subject to State statute and it is the law.

Mr. Bonamico made a motion to reduce the assessed value to \$ 76,690 including penalty. Seconded by Mr. Avery and passed unanimously.

#### **APPEAL 2019-22**

Neeraj and Alpna Kumar

2 Padens Court

Real Estate

Assessed Value \$ 318,200

Chairman Vitali stated the appellants bought their home on October 29, 2019 for \$ 440,000 and an appraisal was done in September 2019 that appraised the house at \$ 440,000. Chairman Vitali stated the towns value was 3% higher than the appraisal.

Appellant stated the appraisal was compared with other properties.

Chairman Vitali stated the appellant put the market value on what they paid. Appellant stated yes, based on appraisal and compared to other houses.

The Board goes through the paperwork submitted.

Mr. Jackson stated the town values property every five years, so the value the town has is from October 2015. Mr. Jackson stated five years ago, the previous owner bought the property for \$ 490,000, so they took a loss.

Chairman Vitali stated next year, market conditions will be totally reviewed and applied.

Mr. Jackson went over the value of current comparable houses.

Chairman Vitali stated next year, the entire town will be examined for current market pricing.

Mr. Bonamico made a motion for no change. Seconded by Mr. Avery and passed unanimously.

Chairman Vitali told the appellants that if they are not satisfied with the new town revaluation, they should work with the Assessors Office and they also can return in March.

**APPEAL 2019-23**

James and Mary Alling

19 Docker Dr

Real Estate

Assessed Value \$ 345,200

Chairman Vitali stated the current market value is \$ 493,200 and the appellant believes the market value should be \$ 465,000.

Appellant stated he did not write down \$ 465,000. Chairman Vitali asked who filled out the form. Appellant stated he did not know where that number came from.

Mr. Jackson went through the chronological order of what has been done with the property value. He stated the home was appraised at \$ 585,300 and after an inspection, it was reduced to \$ 547,100. Then the appellant called back again, the Assessors Office went out again and a further reduction was made.

Mr. Fuller stated he told the appellants if they still had a dispute they could bring their case before the Board. Mr. Fuller stated they only are allowed one reduction, not multiple times.

Appellant stated they have had many appraisals done, there are high tension wires near the houses, and comparable houses sell for less.

Chairman Vitali stated real estate competitive market analysis is not an official appraisal and they cannot take those into consideration.

Mr. Jackson stated the appellant bought the house for \$ 461,100 and they remodeled their basement.

A discussion was had about comparable houses and price per square foot.

Mr. Bonamico made a motion for no change. Seconded by Mr. Avery and passed unanimously.

Chairman Vitali told the appellant to talk to the VISION engineering team when they come out, to get themselves well documented, get an official appraisal, and come back next year if they feel they need to.

**APPEAL 2019-24**

Michael Torello

424 Williams Rd

Real Estate

Assessed Value \$ 386,100

Chairman Vitali stated the current market value is \$ 551,600 and the appellant believes it should be \$ 465,000. There was an appraisal on April 11, 2019 for \$ 465,000 and the appellant purchased the home for \$ 465,000.

Mr. Fuller stated they were out there in June to look at the sale review. Mr. Fuller used photos provided from the appraisal.

Mr. Jackson stated the towns value is from five years ago.

Chairman Vitali stated after looking at the comps the appraisal used, they seem pretty appropriate to the property. The Board again reviews the comparable housing from the appraisal.

Chairman Vitali stated the Board was going by the recommendation of Mr. Fuller, looking at the change in value, and also based upon what the appellant paid.

Mr. Bonamico made a motion to reduce the assessed value to \$ 360,500. Seconded by Mr. Avery and passed unanimously.

#### **APPEAL 2019-25**

Richard Close

1380 Durham Rd

Real Estate

Assessed Value \$ 82,200

Chairman Vitali stated the appellant believes the market value of the property is \$ 10,000 because it is land locked.

Appellant stated they had done extensive research on the property and there is no access to the land anywhere. Appellant has asked neighbors for access and if neighboring properties go on sale, they are offering to sell the property to them. They cannot get to the property legally.

A discussion was had about how the property was acquired and if there was any way to gain access to the land.

Chairman Vitali stated it is classified as vacant, unbuildable land and confirms this with Mr. Jackson.

The Board looks at the appeal and maps.

Mr. Bonamico made a motion to reduce the assessed value to \$ 70,000. Seconded by Mr. Avery and passed unanimously.

**APPEAL 2019-36**

Sheila Tierney

46 Long Hill Rd

Real Estate

Assessed Value \$ 174,700

Chairman Vitali asked the appellant what discrepancies she has based on the VISION appraisal.

Appellant stated there was no carpeting, the floor is just sub plywood, and there has not been a deck there since the early 1990's.

Chairman Vitali stated Mr. Fuller has taken that into consideration and has recommended new numbers. Chairman Vitali stated this house was valued when it was 2015, and there will be new appraisals coming for 2020.

Mr. Jackson lists comparable properties. The Board reviews comparable properties.

Mr. Bonamico made a motion to reduce the assessed value to \$ 164,360. Seconded by Mr. Avery and passed unanimously.

**APPEAL 2019-38**

PTFORD LLC

DBA – Center St Brewing Co

25 Wallace Ave

Personal Property

Peter Ford

Assessed Value \$ 408,970

Chairman Vitali stated this concerns a Personal Property Declaration that has some issues.

Appellant stated they opened the business one year ago and they used a CPA from Burlington and they ended up with a number of oversites. The CPA did not apply for their manufacturers exemption. Appellant discussed numerous issues they had with the CPA.

Chairman Vitali stated the appellant made it clear that he is on the right track to getting this taken care of, but with errors come penalties. Chairman Vitali stated appellant did file, but did not make a claim for manufacturers exemption on the original filing.

Mr. Jackson stated the first declaration was filed on time but did not claim manufacturers exemption.

Appellant stated they filed that with the amended return.

The Board reviews recommendations by the Assessors Office. 566921

Chairman Vitali stated the appellant filed on time so there is no penalty, but you missed the deadline for the manufacturers exemption.

Appellant asked if anything could be done to claim the manufacturers exemption. Chairman Vitali stated the exemption is past due. Mr. Jackson stated failure to file constitutes a waiver of exemption for that particular year.

The Board reviews the appeal again.

Mr. Bonamico made a motion to reduce the assessed value to \$ 398,380. Seconded by Mr. Avery and passed unanimously.

**APPEAL 2019-26**

**APPEAL 2019-27**

**APPEAL 2019-28**

**APPEAL 2019-29**

**APPEAL 2019-30**

**APPEAL 2019-31**

**APPEAL 2019-32**

**APPEAL 2019-33**

**APPEAL 2019-34**

**APPEAL 2019-35**

Encore Enterprises LTD

John Delnero

Motor Vehicle Tax Exempt Status

Chairman Vitali asked the appellant what he is here for.

Appellant stated that for bus and limo companies, they have had exemptions for the last 20 years and appellant has not had an issue until this year.

Mr. Jackson stated it came to his attention because of another bus company where the exemptions were stopped. Mr. Jackson presented State statutes.

A discussion was has about what documents and certificates the appellant had and what Mr. Jackson stated is needed.

Chairman Vitali asked what the Towns legal department said. He asked the appellant that because he is providing a public service, is that why he feels he is tax exempt?

Appellant stated you have to prove a need for the service, one cannot just open a limo company. The Board and the appellant go over State statutes and go over all the paperwork.

A discussion was has between interstate and intrastate commerce.

Chairman Vitali stated there is not enough information at this time and further discussion needs to be had with the Law department.

Mr. Jackson stated that there is a difference between a certificate of necessity and of convenience because they are different categories.

Appellant stated that under interstate commerce he has the exemption.

Chairman Vitali recommended this be tabled so it can be discussed with the Law department. Chairman Vitali stated they will present this to the Law department and this is an important issue.

Mr. Bonamico made a motion to table all appeals, APPEAL 2019-26, APPEAL 2019-27, APPEAL 2019-28, APPEAL 2019-29, APPEAL 2019-30, APPEAL 2019-31, APPEAL 2019-32, APPEAL 2019-33, APPEAL 2019-34, APPEAL 2019-35. Seconded by Mr. Avery and passed unanimously.

#### **APPEAL 2019-39**

Brett and Danielle McCarthy

231 Northford Rd

Real Estate      Farm Exemption

Assessed Value \$ 438,800

Chairman Vitali stated the appellant is asking for a farm exemption.

Appellant stated he has four acres of land zoned as farm and he is looking to get the rest zoned for farm.

Chairman Vitali stated Mr. Jackson had given him four acres zoned as farm, and asked what they are farming on the woodlands.

Appellant stated the woodlands are just an extension of the farm. The Board studies the paperwork in the appeal.

Chairman Vitali asked the appellant if they had Christmas trees. Appellant stated they are on order and will be here for Christmas. Chairman Vitali asked if they are planted now. The appellant stated no. Chairman Vitali asked if they fertilized. Appellant stated yes.

Mr. Jackson stated the appellant was granted four acres for a hayfield for the 2018 Grand List and now the appellant is asking for all the land to have a farm exemption.

Chairman Vitali stated that in 2018 and 2019, the appellant made hay on four acres of land. Chairman Vitali told the appellant that as their farm expands, the extensions could expand.

Mr. Jackson stated the Assessors Office looks at the amount of land being farmed, and it was not enough to include the woodlands.

Appellant stated he will be planting a vegetable garden and wanted to know why he cannot get the exemption.

Mr. Jackson stated once the property was sold, they had changed the use of the land by building a house.

Appellant stated that trees and vegetables will be in the ground in the spring.

Chairman Vitali stated that will affect the new evaluation. Chairman Vitali told the appellant that as they develop and expand their farm, if the status does not change, the appellant can come back before the Board in March. Chairman Vitali told Mr. Jackson the appellant is requiring you to see how the farm develops.

Mr. Bonamico made a motion for no change. Seconded by Mr. Avery and passed unanimously.

#### **APPEAL 2019-40**

Team Sewer and Water LLC

Peter Viltrakis

46 North Plains Industrial Rd Unit B

Personal Property

Assessed Value \$ 37,500

Appellant sent an employee to the hearing.

Chairman Vitali asked if he was authorized to speak for Mr. Viltrakis and if he had something in writing proving that. The gentleman does not have anything in writing.

Chairman Vitali stated this is about filing Personal Property Declaration in the wrong town.

The gentleman states he works at the company and his boss just told him to come, that the Board has all they needed, and to wait and see what the Board says.

Mr. Jackson stated the appellant was supposed to bring his income tax records because the documents he filed in Watertown have discrepancies with what was filed in Wallingford.

Gentleman stated the business is completely in Wallingford now.

Chairman Vitali asked the gentleman questions about the assessed value and the gentleman was not able to answer questions on the topics.

Chairman Vitali stated this gentleman is not authorized to speak for the appellant nor is he knowledgeable about the subject.

Mr. Bonamico made a motion for no change / no show. Seconded by Mr. Avery and passed unanimously.

**APPEAL 2019-37**

Sandip Patel

27 Huntington Ridge Rd

Real Estate

Assessed Value \$ 479,300

Mr. Bonamico made a motion of no change due to the appellant not being present at the meeting. Seconded by Mr. Avery and passed unanimously.

There was no old business.

There was no new business.

Mr. Bonamico made a motion to adjourn the meeting. Seconded by Mr. Avery and passed unanimously.

Respectfully Submitted.

Shelley Hemenway

Recording Secretary

Board of Assessment Appeals