

March 17, 2020

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 17, 2020

MINUTES

The Tuesday, March 17, 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, Kevin Coons – Chief Appraiser, 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.

Minutes for March 10, 2020 and March 11, 2020 were submitted. Mr. Bonamico made a motion to review all the minutes when they are all completed and vote on them in September 2020. Seconded by Mr. Avery and passed unanimously.

The consent agenda was submitted. The Board reviewed the consent agenda items. Mr. Bonamico made a motion to approve the consent agenda. Seconded by Mr. Avery and passed unanimously.

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 2019-41

Paul Kozodoy

24 Norman Ave

Real Estate

Assessed Value \$ 142,100

Appellant believes the market value is too high for his home and presents comparable home sales to the Board.

Chairman Vitali stated the value of his property is from 2015 and asked if there was any work done on the home. Appellant stated there was work on the bedroom and the bathroom.

Mr. Fuller stated he was able to do an interior inspection on the house in February. Chairman Vitali stated that based on Mr. Fullers inspection, the Board will reduce the market value to \$ 195,100.

Appellant stated no one would pay that kind of money for the house and a discussion was had about comparable homes.

Chairman Vitali told the appellant that at least the information on the appellants home is now updated and the Board has made a decision based on Mr. Fullers recommendation. Chairman Vitali told the appellant he can talk with VISION about the new evaluation.

Mr. Bonamico made a motion to reduce the assessed value to \$ 136,570. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-43

Andrew Rule

1978 Chinook Concourse RV

Motor Vehicle

Assessed Value \$ 6,510

Chairman Vitali asked how the value is determined. Mr. Coons stated the vehicle is unique, but he found some comparables online.

Chairman Vitali asked the appellant to describe the vehicle.

Appellant stated it is in ok shape, but it needs many parts replaced.

Chairman Vitali asks about comparable vehicles. Mr. Coons stated they use NADA books to determine value and the books do not have anything before the year 2000 for those types of vehicles. Appellant stated he found one comparable vehicle for \$10,000 brand new, but it is difficult to find comparable vehicles. Appellant stated it was a gift from his neighbor and he paid \$1.00 for the vehicle.

The Board discussed mileage and condition of vehicle.

Mr. Bonamico made a motion to reduce the assessed value to \$ 3,500. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-44

Helene Bush and David Beland

2006 Honda Accord

Motor Vehicle

Assessed Value \$ 3,470

Chairman Vitali stated the appellant believes the market value should be \$ 3000.

Mr. Coons stated there is currently a disability exemption on this vehicle. Mr. Coons stated the clean retail value for this vehicle is \$ 4950.

Chairman Vitali stated that is where the appellant is at now with the assessment, plus the exemption. A discussion was had about mileage and the condition of the vehicle.

Appellant shows photos of the vehicle.

Mr. Bonamico made a motion to reduce the assessed value to \$ 2,450. Seconded by Mr. Avery and passed unanimously.

Chairman Vitali told the appellant they would have to return every year for a reduction.

APPEAL 2019-8

Bruce J Bennett Descendants

11 Beth Ann Ct

Personal Property

Assessed Value \$ 280,600

Chairman Vitali stated the appellant believes the assessed value should be \$ 280,000.

Appellant stated he does not feel the assessment should go up. Chairman Vitali stated it did not go up and asked the appellant if he was aware that there has been a 10% penalty applied for not filing the Income & Expense Form. Appellant stated yes, he knows there is a penalty.

Chairman Vitali stated the assessed value is \$ 280,600 and there is a \$ 28,060 penalty, that is 10% for not filing the Income & Expense Report.

Chairman Vitali stated they cannot get rid of the penalty. The Board goes over the appeal.

Mr. Bonamico made a motion to reduce the assessed value to \$ 266,570 plus 10% penalty. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-9

Bruce J Bennett Descendants

31 Beth Ann Ct

Personal Property

Assessed Value \$ 268,300

Chairman Vitali stated this case is similar to the last case. There has been a 10% penalty applied for not filing the Income & Expense Report.

The Board reviews the appeal.

Mr. Bonamico made a motion to reduce the assessed value to \$ 254,885 plus 10% penalty. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-10

Bruce J Bennett Descendants

21 Beth Ann Ct

Personal Property

Assessed Value \$ 288,800

Chairman Vitali stated there has been a 10% penalty applied for not filing the Income & Expense Report.

The Board goes over the appeal.

Chairman Vitali explains the 10% penalty is State mandated.

Mr. Bonamico made a motion to reduce the assessed value to \$ 266,760 plus 10% penalty. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-51

Bethann McGaffigan

30 Hope Hill Rd

Real Estate

Assessed Value \$ 183,800

Chairman Vitali stated the market value is \$ 262,700 and the appellant believes the assessed value should be \$ 140,000. Chairman Vitali asked the appellant why she believes that to be the case.

Appellant stated she has three apartments that are not livable and are in need of very extensive updates. Appellant stated she has three apartments that she is not able to rent and are completely uninhabitable. She only has six available apartments to rent as opposed to nine. Appellant stated that one apartment in each building is uninhabitable.

Mr. Fuller stated they are raised ranches divided into three units. He stated the basements are in need of extensive repairs.

Appellant stated she has also had to have emergency repairs completed.

The Board studies the appeal.

Appellant stated she did reference comparable properties with another property that has units fully rented and separate utilities.

Chairman Vitali questions the changing of the value in 2018. Mr. Fuller stated an inspection was done and the basement code was changed to under construction and depreciated the value from that.

A discussion was had about the comparable property as well as the conditions of the buildings.

Chairman Vitali asked the appellant what are the plans for the short term. Appellant stated she plans on renovating one apartment at a time.

Chairman Vitali also stated there is a new revaluation being done now for next year.

Mr. Bonamico made a motion to reduce the assessed value to \$ 165,420. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-52

Bethann McGaffigan

32 Hope Hill Rd

Real Estate

Assessed Value \$ 184,000

Chairman Vitali stated that since there are three different buildings affected, there are three different appeals with each building having an apartment that is unlivable.

Mr. Bonamico made a motion to reduce the assessed value to \$ 165,600. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-53

Bethann McGaffigan

34 Hope Hill Rd

Real Estate

Assessed Value \$ 179,200

Chairman Vitali stated the assessed value is \$ 179,200. The Board goes over the appeal.

Mr. Bonamico made a motion to reduce the assessed value to \$ 161,280. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-2

Stephen Van Blarcom

DBA – Street Rod Steves Garage

2 Christoni LN

Personal Property

2007 Prevost XLII Motor Home

Current Assessed Value – \$ 318,380

Represented by Attorney Jim Loughlin

Chairman Vitali stated this appeal was tabled from March 10, 2020. Chairman Vitali stated that Mr. Jackson had a discussion with the Law office about how to rate this, and she agreed this would be prorated on a time basis that the vehicle is here for the year.

Chairman Vitali asked how many months the Assessors Office determined the vehicle was in Wallingford. Mr. Coons stated six months that the vehicle was in Wallingford.

Appellant stated he has talked to Mr. Jackson and was discussing this with the Law Office.

Chairman Vitali stated at the Board Of Appeals Meeting on March 10, 2020, they were discussing whether it was Personal Property or motor vehicle.

Appellant stated if any property is subject to tax it can be prorated.

Chairman Vitali stated they were talking about prorating the vehicle.

Mr. Coons stated the Law Department reviewed this and the thought it would be appropriate to prorate an unregistered motor vehicle.

Appellant stated if it was here on October 1st, you can prorate on a month to month basis.

Chairman Vitali asked how many months the appellant was talking about.

Appellant stated he presented the Board with three packets and most of the time the car was in Florida. Appellant stated he brought proof the appellant bought a plot in 2016 in Florida and the vehicle was registered in Florida in 2017. Appellant stated Mr. Van Blarcom has been out of Connecticut more than he has been in Connecticut.

A discussion was had about what was said at the prior meeting.

Chairman Vitali stated the vehicle can be prorated as Personal Property and Wallingford should get whatever percentage of the time he was here. Chairman Vitali stated the Board can prorate as Personal Property.

Appellant presented to the Board another handout, an AFFIDAVIT dated March 17,2020 and signed by Mr. Blarcom.

Appellant talked about out of state utility bills and that Mr. Blarcom has been out of state more than six months of the year starting in 2012 or 2013.

Chairman Vitali questioned why the Board is just discussing this now if this issue is from 2012 or 2013. Chairman Vitali stated this was getting away from the topic discussed and what was discussed with the Law Department.

Appellant went over the exhibits that were submitted to the Board.

Chairman Vitali told the appellant that this was tabled to discuss this with the Town Attorney about state statutes.

Chairman Vitali stated they confirm the Assessors Office is looking for some portion of the year that the vehicle was here. Chairman Vitali stated the appellant was saying the vehicle was not here and the Town is saying it was here.

Appellant listed the alternatives he believed the Board had.

Chairman Vitali stated the appellant presented the Board a list and said to pick one, so the Board is picking one.

A discussion was has about the appellants whereabouts and a discussion on prorating personal property.

After said discussion, Mr. Coons stated he went through the appellants file and noticed on the deed of the property the appellant purchased in Florida, he used Wallingford as his mailing address on Fawn Dr. Mr. Coons also looked at the motor vehicle Grand List today, and the appellant has 16 vehicles registered here on Fawn Dr and the appellants business is here.

Appellant stated Mr. Blarcom is not registered to vote here.

Mr. Coons stated Mr. Blarcom did change his drivers license after October 1st, but before that, his license was from Fawn Drive in Wallingford.

Appellant questioned why wouldn't Mr. Blarcom petition for the other cars registered in Wallingford if he was trying to get away with something?

Mr. Coons stated the majority of cars in Wallingford have classic license plates and the appellant has been filing Personal Property declarations for many years claiming he has business in Wallingford.

Mr. Fuller stated there are two different addresses in Wallingford, one is a club, the other is a business.

Mr. Coons stated the business has an attached canopy that would fit this vehicle in Wallingford.

Mr. Fuller presented a photo of the vehicle on the property in Wallingford dated September 24, 2019.

A discussion was had on prorating the vehicle.

Mr. Bonamico made a motion to reduce the assessed value to \$ 78,750. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-46

Emerald Green Landscape LLC

Kenneth and Michelle Kogut

84 Tankwood Rd

Personal Property

Assessed Value \$ 26,800

Chairman Vitali stated the appellant currently has an additional \$5,360 attached to your assessment due to late penalty charge for filing Personal Property.

Mr. Fuller stated the appellant has lost the farm exemption.

A discussion was has about current value and what was claimed on their Personal Property Declaration.

Chairman Vitali stated the Board cannot change the penalty and they cannot bring back the farm exemption.

The Board reviewed the farm equipment.

Chairman Vitali explained that the appellant did not file on time and now there is a 25% penalty, that is the state statute.

Mr. Bonamico made a motion to reduce the assessed value to \$ 19,206 plus 25% penalty. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-48

Dennis Doolittle

11 East Scard Rd

Personal Property

Unregistered Motor Vehicle

Assessed Value \$ 17,250

Appellant stated the vehicle has been sitting in his yard since 2014, it does not run, and the car is rotting away. Appellant presented a photograph to the Board.

Chairman Vitali stated the appellant has been incurring taxes since 2014.

Mr. Coons stated it has been assessed as personal property since it is an unregistered motor vehicle.

Appellant stated he should have done this four years ago.

Chairman Vitali stated now the appellant has a 25% penalty.

Mr. Coons said they have been mailing a Personal Property Declaration every year.

Appellant stated they have been paying every year.

Chairman Vitali stated this has been on Personal Property since 2014, and the appellant has never filled out the forms, that is why the value is where it is today.

Mr. Coons stated the Assessors Office has come up with a suggested value. The average retail for the vehicle in 2019 is from NADA, 2019 clean retail is \$ 3,010.

Mr. Bonamico made a motion to reduce the assessed value to \$ 3,010 plus 25% penalty. 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 stated this had been tabled and sent to the Town Attorney about State statutes and information about the Towns position.

Mr. Coons stated he had spoken to the Law Department that morning. The Law Department believes the vehicles are not exempt because the limo service includes inter-state travel and intra-state travel and the attorney believed, in her opinion, this statute with this exemption is geared toward intra-state travel only.

A discussion was had about the laws and what the appellant has paid in taxes over the years. The appellant stated at one time he was exempt from taxes.

Mr. Coons stated the Law Office stated that at one point, the appellant was given exemptions. Mr. Coons stated the Law department now believes the vehicles are not exempt.

A discussion was had on past exemptions.

Chairman Vitali questioned what the appellant is paying now and what the appellant has paid in the past. Mr. Coons stated the vehicles are taxed on the 2019 Grand List. A discussion was had on exemption pricing.

Chairman Vitali questioned what a vote of no change would mean. Mr. Coons stated that would mean no exemption for the 2019 Grand List.

A discussion was had about State statute Section 12-241.

A discussion was had about the appellants interpretation of the law and the Towns position on the interpretation of the law.

A discussion was had about what affect different rulings by the Board would have.

Chairman Vitali stated the Board needed a stronger position from the Town as well as something in writing.

Appellant stated he is still open to discussion.

Chairman Vitali asked the appellant if he had anything from 20 years ago.

Appellant stated 20 years ago he just brought paperwork to Town Hall and the appellant got a phone call stating he was tax exempt.

Chairman Vitali stated further discussion was needed with the Law Department so this is done correctly.

Mr. Bonamico made a motion to table all of Encores cases, 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, back to Council until the Board gets something more definitive in writing. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-12

South Turnpike II LLC

Peter or Leonard DiNardo

South Turnpike Rd

Real Estate

Assessed Value \$ 154,600

Chairman Vitali stated this appeal was tabled and moved to March 17, 2020. Mr. Coons stated the appellant called the Assesseors Office to change the date.

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.

APPEAL 2019-12

12 – 16 Northfield Rd LLC

Charles R Voss

Northfield Rd

Personal Property

Assessed Value \$ 10,250

Chairman Vitali stated the appellant was scheduled between 7 PM and 8 PM. The time is now 8:23 PM and this was concerning an unregistered motor vehicle.

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.

APPEAL 2019-49

Wallingford Donuts Inc

DBA – Dunkin Donuts

Two Locations

Personal Property

Erica S Rocha Esq

Assessed Value \$ 276,060

Mr. Fuller stated the appellant withdrew their hearing just today.

Mr. Coons stated the appellant agreed with the assessment.

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

APPEAL 2019-50

Thomas Vitali

2016 Jeep Cherokee

Motor Vehicle

Market Value \$ 20,225

Appellant stated the current market value is \$ 20,225 and the car has 139,130 miles on it.

Mr. Fuller stated the adjustment from the NADA would be \$ 4,150 due to the high mileage.

Mr. Bonamico asked about body damage and the condition of the vehicle.

Appellant stated there is no body damage.

The Board reviews the appeal.

Mr. Bonamico made a motion to reduce the market value to \$ 16,075. Seconded by Mr. Avery and passed unanimously.

Chairman Vitali stated they will hold the minutes and vote on them in September as voted on earlier.

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