

March 09, 2026

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 09, 2026

MINUTES

The Monday, March 9, 2026 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 Jared Liu – Board Member, Emilia Menna-Erdmannn - Board Member, Thomas Vitali – Board Chairman, Shelley Hemenway – Recording Secretary, Ian Fuller – Chief Appraiser, and Kevin Coons – Town Assessor.

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

The Board decided they would review and vote on the minutes from the September 6, 2025 meeting after all the appeals were heard.

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, 2025.

APPEAL 2025-001

Thaddeus & Sandria Pajor

617 North Elm St

Real Estate

Assessed Value \$ 411,500

Appellant presented the Board with data from surrounding homes and discussed the inconsistencies they believed between the values of surrounding houses. The Board went over the residential comparisons submitted.

Chairman Vitali asked Mr. Fuller about the property. Mr. Fuller talked about the year of construction, additions to the property, the lot, the nearby pond, and the houses nearby.

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AT 10:45am AND RECEIVED BY
Kristen Pango (SL) TOWN CLERK

The Board discussed neighboring properties with the appellant. Appellant presented neighboring sales from 2023 and 2024.

Mr. Liu made a motion to reduce the assessed value to \$ 350,000. Seconded by Ms. Menna-Erdmann and passed unanimously.

APPEAL 2025-009

Attorney Sandra Smith Representing Griffin Hospital at Masonicare 22 Masonic Ave Entrance 2

Personal Property

Appellant stated this was a Personal Property tax appeal. Appellant stated a tax exempt form was filed. Tax exempt was denied, they do not know the reason for the denial, and they believed according to State Statute it should be tax exempt.

Mr. Coons discussed the Assessors Office review on the tax exempt status, and questions they had whether this was eligible or not.

The Board discussed with the appellant the forms that were filled out and personal property. Chairman Vitali asked Mr. Coons the status for previous years. Mr. Coons stated it was exempt last cycle and discussed how Shelton and Derby were taxing Griffin Hospital properties.

Chairman Vitali stated the Board did not have enough information as to why tax exempt was denied. Chairman Vitali asked if there was more information from the Assessors Office to be submitted. Mr. Coons stated they would get more information from surrounding towns.

Chairman Vitali made a motion to table Appeal 2025-009 until Wednesday, March 11, 2026. Seconded by Mr. Liu and passed unanimously.

Chairman Vitali said the next three appeals were regarding Masonic Home.

APPEAL 2025-015

David Lawlor / Gary Gonzalez Masonicare Health Center 26 Masonic Ave

Real Estate

Appellant stated this appeal was about tax exemption. Appellant said the parcels should be tax exempt. Appellant discussed what the property is for, who it serves, and they were not taxed in the past.

The Board asked Mr. Coons why it was changed from non-taxable to taxable. Mr. Coons stated the Assessors Office looked at State Statutes and believed the parcels were not being used for charitable purposes. There was a building on the property, but was demolished. Mr. Coons presented the Board with aerial photos of all Masonicare appeals.

Appellant stated it was a parking lot, the parking lot is split and the majority is on 30 Masonic Ave.

Mr. Liu asked Mr. Coons what is non-charitable purposes. Mr. Coons explained why the Assessors Office believed they were taxable parcels.

Chairman Vitali stated the two parcels, 26 Masonic Ave. and 30 Masonic Ave., has usage in conjunction with the hospital and they had been non-taxed in the past.

Mr. Liu made a motion to exempt the parcels, change to exempt. Seconded by Ms. Menna-Erdmann and passed unanimously.

APPEAL 2025-016

David Lawlor / Gary Gonzalez Masonicare Health Center 30 Masonic Ave

Real Estate

This appeal also concerns the parking lot discussed in the previous appeal. The parking lot is split, with the majority of it being on 30 Masonic Ave.

Mr. Liu made a motion to exempt the parcel, change to exempt. Seconded by Ms. Menna-Erdmann and passed unanimously.

APPEAL 2025-017

David Lawlor / Gary Gonzalez Masonicare Health Center 1025 Cheshire Rd

Real Estate

Appellant stated this was new land attached to Ashlar Village. Appellant wants to go with the tax associated for Ashlar Village, the pilot program.

Mr. Fuller stated they would have to change ownership and merge properties. Mr. Coons said the Assessors Office does not see any charitable activity, so it should be taxable.

Appellant wanted to know how it changed. Mr. Coons said the Assessors Office looked more closely at properties. The Board reviewed the appeal.

Mr. Liu made a motion of no change in value/remain taxable. Seconded by Ms. Menna-Erdmann and passed unanimously.

APPEAL 2025-018

Harley James / Shelby Jackson III

Wallingford Group LLC

59 North Plains Hwy

Real Estate

Assessed Value \$ 303,500

Mr. Jackson stated the way the town assesses land, the first acre is valued as primary site, anything above and beyond first acre should be assessed differently. Mr. James presented the Board with comparable properties. Appellant also showed pictures showing the land and wetness.

Chairman Vitali stated this was land and asked if the Board heard this appeal last year. Appellant stated the lots were merged.

Chairman Vitali asked Mr. Coons about the lots that merged. Mr. Coons explained the merged lots and discussed how they were valued.

Mr. Liu questioned that the valuation was as the appellant said, but now there's a new policy. Chairman Vitali discussed comparable properties provided by the appellant that showed valuation discrepancies.

Mr. Liu made a motion of no change. It was not seconded.

Ms. Menna-Erdmann made a motion to change the assessed value to \$136,500. Seconded by Chairman Vitali and passed.

APPEAL 2025-019

Harley James / Shelby Jackson III

69 North Plains Wallingford LLC

69 North Plains Hwy

Real Estate

Assessed Value \$ 1,647,600

Appellant stated there was a new enclosure that had no value to anyone else, it only enclosed a machine, part of manufacturing equipment. It was just a shell to protect from the weather and elements. The construction had not started yet, it was just a slab as of October 2025.

Mr. Coons presented the Board with pictures how the property was on October 1, 2025. The Board reviewed the pictures presented.

Ms. Menna-Erdmann made a motion of no change. Seconded by Mr. Liu and passed unanimously.

The Board went over the appeal and reviewed the statutes.

Mr. Liu made a motion to restore the exemption. Seconded by Ms. Menna-Erdmann and passed unanimously.

APPEAL 2025-030

John Cella

455 North Branford Rd

Real Estate

Assessed Value \$ 123,300

Appellant stated the property hadn't changed, he was still using it for hay, and one third of it was wetlands, but the value went way up.

Mr. Koons stated the acreage on the November application was not correct, appellant did file an amended application, and the entire parcel was farmland.

Mr. Liu made a motion to set the assessed value to \$ 3,700. Seconded by Ms. Menna-Erdmann and passed unanimously.

Chairman Vitali stated they would go back to item 4 on the agenda, review on minutes from September 6, 2025.

After reviewing the minutes, Mr. Liu made a motion to accept the minutes from September 6, 2025. Seconded by Chairman Vitali and passed.

There was no old business.

There was no new business.

At 8:30 PM, Mr. Liu made a motion to adjourn the meeting. Seconded by Ms. Menna-Erdmann and passed unanimously.

Respectfully Submitted.

Shelley Hemenway

Recording Secretary

Board of Assessment Appeals

