

March 10, 2021

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 10, 2021

MINUTES

The Wednesday, March 10, 2021 regular virtual meeting of the Wallingford Board of Assessment Appeals was held remotely at gotomeeting.com.

In attendance were via audio and video were Thomas Vitali – Board Chairman, Robert Avery – Board Member, Carl Bonamico – Board Member, Shelby Jackson – Town Assessor, 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.

Appointments were scheduled in time blocks for the virtual meeting 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, 2020.

APPEAL 2020-028

Calogero Joe Marino

113 North Turnpike Rd

Commercial

Current Market Value \$ 49,700

Chairman Vitali stated the appellant put a market value of \$ 20,000 and the town has a market value of \$ 49,700 and asked the appellant to explain why he values the property at \$ 20,000.

Appellant said the property type is listed as commercial, but it is really Design District. Appellant said you can only build a small building, he tried to rent or lease it, the Town Planner didn't allow him to do things, and he just pays taxes on it with no income coming in.

Chairman Vitali asked Mr. Jackson if was previously assessed at \$ 5,000 and then went up to \$ 34,800 after the last assessment. Mr. Jackson stated the property fell below the radar and the property is

difficult to build without variances and approvals. Mr. Jackson continued that if the property was easier to build on, it would be assessed at around \$ 100,000.

Chairman Vitali asked Mr. Jackson about the commercial status. Mr. Jackson stated as is, it is buildable as strictly commercial, and the property may include residential as design district, but one would need approval.

Appellant stated he would need a variance to be residential.

Chairman Vitali stated the property is worth more than the previous assessment of \$ 5000. Appellant stated he has to pay insurance and taxes and cannot do anything with the property. The Board reviewed the files.

Mr. Bonamico made a motion to reduce market value to \$ 40,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-029

Calogero Joe Marino

120 Constitution St.

Residential

Current Market Value \$ 202,714

Chairman Vitali reads the application and states the appellant feels 120 Constitution St. is worth \$ 150,000 and his appeal is based on his taxes are too high. The prior assessment was \$ 130,300 and now it is \$ 141,900.

Appellant stated he is behind on the rent and all his tenants are behind on their rent. Appellant said landlords are hurting very badly because we are in difficult times.

Chairman Vitali stated that they understand and they are watching that very closely. He continued a two family house in todays market at \$ 202,000 is a fair price and increased \$ 14,000.

Appellant stated he doesn't understand how it went up so much and neighboring properties only went up \$ 5000. Appellant stated he can't go up on rent.

Board looks over the appeal.

Mr. Bonamico made a motion to reduce market value to \$ 193,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-030

Calogero Joe Marino

40 North Turnpike Rd

Residential

Current Market Value \$ 251,600

Chairman Vitali said that prior to the reevaluation, the house was \$ 230,428 and the house has gone up \$ 21,000.

Appellant said he thinks the increase was too much and he cannot convert it to commercial property, it's a busy street, and he can't rent it. The property is residential and it's a very busy road.

After reviewing the appeal, Mr. Bonamico made a motion to reduce market value to \$ 239,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-036

Linda Moyles

31 Hickory CT

Residential

Current Market Value \$ 183,900

Chairman Vitali said the application stated it shouldn't appreciate higher than other properties at every reval.

Mr. Jackson said this development is low income and is restricted for sale to low and moderate income. There is a maximum allowable sale price for these homes and other factors can affect the value lower. We are already over the maximum allowed.

Chairman Vitali asked appellant the condition and appellant stated the condition of the home. Chairman Vitali asks for comparable housing in the area and appellant did not have any. Chairman Vitali stated without comps, we can only go by the condition of the house.

Mr. Bonamico made a motion to reduce market value to \$ 175,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-162

Robert Cordova JR.

DBA Express Gutters

52 Claremont Ave

Personal Property

Current Assessed Value \$ 6,250

Chairman Vitali stated the appellant has a value of \$1500 for personal property. He continues that since the appellant did not file, the town put an assessed value of property at \$ 5,000, plus 25 % penalty for not filing, which is state statute.

Mr. Jackson stated the appellant has a seamless gutter machine and questioned the cost. Appellant stated he does have a seamless gutter machine that he purchased for \$ 1,000 and the other \$ 500 he

declared was from equipment he purchased. Mr. Jackson said the assessors office had to make an estimate on appellants personal property since the appellant did not file.

Appellant stated he also received tools and ladders as gifts from family. Appellant stated he started his business right before Covid and he's only had a few jobs this year. Appellant stated this is his first time owning a business and he did not know he had to file. As soon as he got the letter from the assessors office, he immediately went to Town Hall and filed.

Mr. Bonamico made a motion to reduce assessed value to \$ 2,100. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-164

Ruth Harris	DBA Addiction & Recovery Consultants	52 Claremont Ave
Personal Property		Current Assessed Value \$ 500

Chairman Vitali stated the appellant puts a market value of \$ 100 on office equipment and the Town has an assessed value at \$ 500.

Appellant stated she has a couch, small desk, an old computer, and furniture she's had for many years.

Chairman Vitali could not see the list of equipment on the Declaration. Mr. Jackson stated we have the list and the appellant declared \$ 100. Chairman Vitali stated when the assessors office recalculated, it was based on previous declarations from the appellant. The Board members studied the appeal.

Mr. Bonamico made a motion for No Change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-172

Alejandro Ruiz	DBA Force Home Improvement LLC	120 Washington St
Personal Property		Current Assessed Value \$3130

Chairman Vitali stated the appellant put a market value of \$ 1917 and because he did not file there is a 25 % penalty. Since the appellant did not file, the Town estimated Personal Property at \$ 2500 plus 25 % penalty which totals \$ 3130.

Appellant stated this was his first time doing business and he does roofing. He only has two ladders, wood planks, and hand tools, nothing expensive. Appellant stated he only did a few jobs because of Covid.

The Board looks over the declaration. Chairman Vitali stated because the appellant filed late, he will still have a penalty.

Mr. Bonamico made a motion to reduce market value to \$ 4,000 and reduce the assessed value from \$ 3130 to \$ 2800. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-163

Angelo Greco

DBA Vanity Beauty bar LLC

850 South Colony Rd

Personal Property

Current Assessed Value \$ 12,500

Chairman Vitali said the appellant placed a market value of \$ 4620 on equipment at your business. The appellants business partner, Vana Azari, was also on the phone. The Town has a market value of \$ 14,286 with an assessed value of \$ 12,500. Chairman Vitali stated the appellant filed a 2020 Declaration with no supplies and \$ 6000 in permits. As this is a new business, you should have supplies and fixtures.

Appellant stated when they received the letter, they sent in the appeal and filled in the total cost of what our equipment cost us. We bought used equipment, sinks and mirrors from IKEA. We wrote down what we had and sent it to you. Appellant stated they never received a letter saying Personal Property Declaration was due in November.

Chairman Vitali had Mr. Jackson explain the things in your startup year that are affecting value. Mr. Jackson stated appellant listed mirrors and stations, where they also need to include \$ 6000 in permits, lease hold improvements, and cost of installation of sinks and work stations.

Appellant stated the work was done at no cost, they pulled a permit from the Town but had no labor costs.

Chairman Vitali said you pay for a permit based upon how much the work was going to cost, how much you said you were going to pay to have the work done. He stated they also have to include supplies in the document. Chairman Vitali stated there is a penalty.

Mr. Jackson stated we have the assessed value at \$ 10,000 plus \$2500 penalty, totaling \$ 12,500.

Chairman Vitali stated the appellant has the list of furniture and fixtures, but there are other costs associated with the declaration, such as supplies and value of installation. Even though you did not pay to have it installed, it adds value to the business. Because the appellant missed filing on time, there is a 25 % penalty, which is State statute.

After reviewing the appeal, Mr. Bonamico made a motion to reduce assessed value to \$ 9,260. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-168

Thomas Rohlf

DBA Controlled Fluidics

18 Hollow Oak LN

Personal Property

Current Assessed Value \$ 32,350

Chairman Vitali stated the appellant has misclassified two manufacturing items.

Mr. Jackson said the Personal Property Declaration was filed on time, but there was a mistake on equipment. They were categorized as taxable and now they have amended as manufacturing machinery.

Appellant stated they were purchased in 2020 and are used in manufacturing.

Chairman Vitali confirmed that the appellant has lost the manufacturing exemption for those two pieces. Chairman Vitali stated the current assessed value is not exempt.

Appellant stated they make medical devices and have been making parts for ventilators, so it has been a very busy year. Chairman Vitali asked if appellant feels it is normally exempt. Appellant stated yes.

Mr. Bonamico made a motion to allow the exemption to take place. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-169

Randolfo Criollo

DBA CRIOLLOS PAINTING LLC

11 Washington St

Personal Property

Current Assessed Value \$ 2,940

Chairman Vitali asked if the appellant is being assessed on a vehicle. Mr. Jackson said he is being assessed as a painting company and for business equipment for a painting company.

Appellant stated he kept the business but he is not making any money. Appellant is working for another company and is giving all his business to the company he is working for.

Chairman Vitali asked if appellant filed a dissolution of LLC. Appellant stated the company is in name only, no business and he sold all his equipment.

Mr. Jackson stated the appellant has filed to dissolve the company as of March 1, 2021 with the Secretary of State.

Mr. Bonamico asked if the company has any assets at all. Appellant stated he is not making any money and he sold his equipment.

Mr. Bonamico made a motion to cancel the assessed value on this company account. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-176

Curt Vogt

DBA Cobra Automotive

37 Warehouse Point Rd

Personal Property

Current Assessed Value \$ 28,210

Virginia Blynn has permission to speak on behalf of appellant.

Chairman Vitali stated the market value on the appeal application is blank, so appellant has placed no market value on the property you are appealing. The Board goes through the assets and explains the 25 % penalty for filing late.

Appellant said they have accountants do the paperwork and then normally she sends it certified mail, but she did not send it certified this year and it got lost in the mail.

Chairman Vitali stated the appellant has filed on time every other year, but this year there is a penalty.

Chairman Vitali stated they will look at the past history, but they cannot take the penalty off.

The Board reads over the appeal again.

Mr. Bonamico made a motion to reduce assessed value to \$ 19,500 plus penalty, making the assessed value \$ 24,380 including penalty. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-175

Erik Higgens

DBA Gen X Motors INC.

156 Dudley Ave

Personal Property

Current Assessed Value \$ 8,110

Chairman Vitali stated the appellant placed a market value of \$ 5,189.

Appellant stated they had an accountant and have claimed gross negligence from this accountant for the past years.

Chairman Vitali stated appellant has not filed since 2017.

Appellant stated he knows there is a 25 % penalty for each year, so he reassessed what they had and apparently it's a higher assessed value than what the appellant placed on it. Chairman Vitali stated the buildup of assessment penalty is \$ 8,110.

Appellant stated he will clean up the last four years of penalties with assessment. Appellant also stated his accountant has not done what he was supposed to in these last four years.

Mr. Bonamico made a motion for No Change. Seconded by Mr. Avery and passed unanimously.

There was no old business.

There was no new business.

At 8:17 PM, Mr. Bonamico made a motion to adjourn. Seconded by Mr. Avery and passed unanimously.

Respectfully Submitted.

Shelley Hemenway

Recording Secretary

Board Of Assessment Appeals