

March 15, 2021

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 15, 2021

MINUTES

The Monday, March 15, 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, Kevin Coons – Chief Appraiser, and Shelley Hemenway – Recording Secretary.

Chairman Vitali called the meeting to order at 6:10 PM. The Pledge of Allegiance to the flag was recited.

There were no minutes to approve.

There was no consent agenda.

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 2020-184**

Anthony Cantin	John Helm	DBA Technical Metal Finishing	29 Capitol Dr
Personal Property			Current Assessed Value \$ 1,117,340

Chairman Vitali questioned if Mr. Helm had authorization to speak, as Mr. Cantin's name is on the appeal. Mr. Cantin was on the phone and gave Mr. Helm permission to speak on behalf of the company.

Chairman Vitali stated they did not file their Personal Property Declaration.

Appellant stated they received call that the forms were not received. Appellant said they missed the deadline two years ago and paid the penalty. They put protocols in place to prevent that from

happening again. Appellant stated it obviously got lost in the mail because he knows his team did it and made sure it was put in the mail the same day. Appellant stated they took quite a loss and asked the Board to get rid of the penalty.

Chairman Vitali stated two years ago, we delayed your appeal so they could ask the Town Council. Appellant said he believed the previous owner went to Town Council, but he did not know that for a fact.

Chairman Vitali stated this penalty for not filing does not come from the Town of Wallingford. It is a State legislated mandate, or State statute. Appellant also lost their manufacturing exemption. Chairman Vitali asked Mr. Jackson to explain more about Personal Property.

Mr. Jackson stated the Assessors office tries to work with all businesses so that they can receive every benefit under State law. Every business has been impacted by Covid. Mr. Jackson continued that the Assessors office checked with the State about granting leeway, but the State said no. The State has given us no executive orders allowing the town the authority. Mr. Jackson said the appellant stated they mailed their Personal Property Declaration on November 1, 2020, but the Assessors office never received it or have any documentation that it was ever sent.

Appellant stated they did not send the documents by FedEx or certified mail. Appellant said he is going by the word of their accounting team, as they did not want this to happen again. Appellant felt they had protocol and procedure in place to prevent this from happening again.

Chairman Vitali stated right now there is no exemption and there is a penalty. Chairman Vitali continued that right now, the assessed value that the appellant will be taxed on is \$ 1,117,340 that includes the penalty. The Board is bound by State statute, last time the Board tabled it and the appellant took it to Town Council. Appellant stated that as he understands it, last time it was rejected by Town Council. Chairman Vitali stated they can also go to Superior Court.

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

#### **APPEAL 2020-166**

Salvatore Nicotro                      DBA Anneturi Property Management

1 Lily Lane

Personal Property

Current Assessed Value \$ 1,250

Chairman Vitali stated the appellant has a real estate support service.

Appellant stated he neglected to file Personal Property, and he does not have any assets

Chairman Vitali asked if appellant filed his company with the State.

Appellant said no, just with the Town of Wallingford. Appellant said he had plans to set up the company, but that never happened.

Mr. Jackson stated the appellant filed a BDA and if the appellant has no assets, we asked him to file a copy of their tax return and to provide documentation that they have no assets.

Chairman Vitali asked appellant if he is going to use or dissolve the company.

Appellant said he was going to use it in the future.

Chairman Vitali stated the appellants tax liability is approximately \$36. He continued, if it's a business, they are going to be looking for some form of assets. Right now, the Assessors office has estimated, due to not filing, assets of \$ 1000 plus penalty, totaling \$ 1250.

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

### **APPEAL 2020-167**

Owen Stone

DBA Stone Sand & Gravel LLC

1 Lone Place Rd

Personal Property

Current Assessed Value \$ 6660

Mark Stone was virtually at the meeting. Chairman Vitali asked if he had permission from Owen Stone to speak. Mark Stone stated he owned the company and his father, Owen Stone , owned the land. The Board approved Mark Stone speaking.

Chairman Vitali stated the Town placed an assessed value of \$ 6660 for equipment located at the property including, but not limited to, a bulldozer and a backhoe. The appellant estimated his assessed value at zero.

Mr. Jackson provided photos that were taken that day showing equipment on the property.

Appellant said has personal property valued at \$ 5800. Appellant stated he did not know how to calculate and he gives this to his accountant to do. Appellant said he has machines bought back in 1968 or 1969, he doesn't know what they are worth, so that is why he gives it to his accountant.

Chairman Vitali asked if the appellant knew if his accountant had filed their Personal Property Declaration because the appellant has a penalty for not filing.

Appellant stated that he makes sure he does all the paperwork, and he went to the Assessors office and someone in the office said he filed.

Chairman Vitali stated they do not have anything. He also discussed the penalty with the appellant and told him he should check with accountant.

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

**APPEAL 2020-180**

Douglas Odishoo

DBA Delta Arsenal

342 Quinnipiac St BLD 8

Personal Property

Current Market Value \$ 143,650

Chairman Vitali asked if Delta Arsenal went to the Consent Agenda.

Mr. Jackson stated there was an error and Delta Arsenal was denied the extension to file, it was an oversight, and they should have been granted the extension retroactively. This is different from other cases and they did file within the time frame. The Assessors office made an error.

Mr. Bonamico made a motion to move hearing 2020-180 to consent agenda. Seconded by Mr. Avery and passed unanimously.

**APPEAL 2020-122**

Peter A. Dinardo

DBA South Turnpike LLC

102 104 South Turnpike Rd

Commercial

Current Market Value \$ 1,407,800

Chairman Vitali stated the appellant placed a market value of \$ 720,000. A lengthy discussion was had concerning all hearings represented by Mr. Dinardo; Hearing 2020-122 , Hearing 2020-121 , Hearing 2020-120 , Hearing 2020-119 , Hearing 2020-117.

Appellant stated they acquired the property by taking over the debt of four buildings and they had to put some money in for improvements. The tenant only stayed for four years.

Chairman Vitali stated they did adjust their assessed value prior to the 2020 reevaluation from \$ 1,400,000 to \$ 985,000.

Appellant said the value was brought down, but the bank was going to take over the property and had appraisals closer to the debt. Appellant said the value is different when leased, the building is vacant, and it is in a flood zone. Appellant discussed similar sales in the area and building comparison.

Mr. Bonamico asked appellant if he had any documents to support his comparisons.

Appellant stated no, and many were five year old comparisons. Appellant said they have not had the need for a resent appraisal, and this property has always been appraised as one property even though there are four buildings.

The Board discussed with the appellant his comparison appraisals.

Appellant stated he thought the office market was stronger and he relies on rentals.

The Board discussed price per square foot on appellants properties and appellants verbal submission of comparable properties.

Chairman Vitali stated comparing the amount of commercial office space around, the Towns assessment is not out of line. Appellant disagreed and thinks the value of the property is not close to what the Town believes it to be.

Mr. Jackson stated they had reviewed this and adjusted assessed values, and if we had a recent appraisal, they would have more to go on. Mr. Jackson said he had a discussion with appellant months ago and the assessors office did reduce the assessed value. A discussion was had on why Mr. Jackson feels the properties the appellant feels are comparable are not comparable. Mr. Jackson stated the Town has made significant reductions and the appellant feels that is not enough.

Appellant discussed the tenants that he has and discussed the reductions for all the properties he was representing.

Chairman Vitali stated appraisals and back up would have helped the appellant, the Assessors office has already gone through and reduced values, and the Board needs more formal back up.

A discussion was had about the changing value of Commercial buildings and whether it is in the appellants best interest to go to Superior Court.

Based on the previous discussion, Mr. Bonamico made a motion for No Change. Seconded by Mr. Avery and passed unanimously.

#### **APPEAL 2020-121**

Peter A. Dinardo

DBA South Turnpike LLC

100 South Turnpike Rd

Commercial

Current Market Value \$ 637,600

Chairman Vitali stated the appellant puts a market value of \$ 360,000.

Appellant stated this building is leased by the BOE and is not vacant. Appellant stated the only way to value property is to compare same type of construction, same sites, and similar property. Appellant does not believe the Towns market value for the property is supportable.

A discussion was had about adjacent properties and comparable values. Appellant stated the Town did reduce the value, but not enough for this property.

Mr. Jackson discussed 110 South Turnpike Rd and how it cannot be compared since the previous tenants, which are no longer there, had accounts that were partially exempt and partially taxable.

Chairman Vitali stated the appellant is not seeing the tax exempt portion of the property. The Board needs facts, paperwork, and back up from the appellant.

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

**APPEAL 2020-120**

Peter A. Dinardo

DBA South Turnpike LLC

98 South Turnpike Rd

Commercial

Current Assessed Value \$ 393,300

Appellant stated previously, his assessment was reduced by \$ 30,000. Appellant said large office space is harder to rent and this building needs a lot of work. A discussion was had about cost per square foot.

Appellant discussed the potential to rent space and what a property is worth based on potential.

Chairman Vitali stated as there is similar intent by the Town as with previous hearings, and the appellant needs something such as paperwork or appraisal to justify another decrease.

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

**APPEAL 2020-119**

Peter A. Dinardo

DBA South Turnpike LLC

94 96 South Turnpike Rd

Commercial

Current Assessed Value \$ 432,600

Chairman Vitali stated the appellant puts a market value of \$ 360,000.

A discussion was had about square footage, acreage, value, and tenants.

Mr. Coons recommended no change, as there was not much information submitted for this appeal.

Mr. Jackson stated appellant was correct about similar buildings, then describes the difference in vacancy rates.

Appellant stated this is a partially leased building on a month by month basis.

A discussion was had about the rent and current tenants.

Mr. Bonamico made a motion to reduce the market value to \$ 580,000, making the assessed value \$ 406,000. Seconded by Mr. Avery and passed unanimously.

**APPEAL 2020-117**

Peter A. Dinardo

DBA South Turnpike LLC

South Turnpike Rd PID 139571

Commercial

Current Assessed Value \$ 142,000

Mr. Jackson stated this is a parcel of vacant land and there are issues with the sewer line. He said the last appeal was settled by reducing the value from \$ 203,200 to \$ 190,000.

Appellant stated the prior assessment on the land was much less than before it was split. Before the land was split, the numbers were significantly different. Appellant said the portion split off is wetlands and major sewer upgrades would cost over \$ 100,000. Appellant stated he increased the tax liability substantially by splitting the property.

Mr. Jackson stated the sewer would be a significant cost, but only in the event that another apartment building is built similar to what is next door.

A discussion was had on the building next door.

Mr. Jackson discussed the sewer line improvement is based upon what is built on the vacant lot.

Appellant stated any development will require an increase in sewer line and part of zoning conditions for future development would require an upgrade, which would cost at least \$ 150,000. Appellant stated he would have to spend 125,000 to \$ 150,000 to use this property.

Mr. Vitali asked about building on the property.

Appellant stated they never submitted anything to the town and it took them three years to get a certification of occupancy. Appellant has reviewed for future development and what he has heard coming from the town, any development would require major upgrades. Appellant stated the Towns assessment does not reflect the sewer upgrade and a substantial portion of the property is wetland. Appellant said the land is not usable in its current form.

Mr. Bonamico made a motion to reduce the market value to \$ 180,000, making the assessed value \$ 126,000. Seconded by Mr. Avery and passed unanimously.

**APPEAL 2020-003**

Robert Maguder

327 North Elm St

Residential

Current Market Value \$ 334,600

Chairman Vitali stated the appellant puts a market value of \$ 297,000 on the property and the Town has a market value of \$ 334,600.

Appellant stated it is an increase from his last evaluation. Appellant cannot find a home similar to his that has sold in the past few years. His value has increased a significant amount in the past five years. Appellant talked to people from Vision and appellant said they agreed and were surprised that no adjustment was made.

The Board reviewed the appeal and discussed what the Assessors office recommends based on the current information. A discussion was had about surrounding property and wetlands. Mr. Coons stated there are no adjustments for wetlands on appellants property.

Appellant discussed neighboring properties and the amount his neighbors went up or down in value.

Mr. Bonamico made a motion to reduce the market value to \$ 310,000. Seconded by Mr. Avery and passed unanimously.

### **APPEAL 2020-020**

Erin and Matthew Vescey

4 Penn Dr

Residential

Current Market Value \$ 258,700

Appellant stated he put a market value of \$ 230,000 on the property based on a recent appraisal and the chimney doesn't work. Appellant said they purchased the house in 2019 and then found out the fireplace did not work. There is an unfinished porch that used to be a carport, and the appellant questioned the rating. Appellant stated there was a half bath in the basement, but based on inspection, it was suggested they not use it, so it has been removed. Appellant stated the kitchen is rated at average and it should be below average due to the original cabinets and no renovations have been done, it is original from the 1950's. Appellant talked about water damage and the condition of the walls and floors. Appellant stated the original owner did no upkeep on the house and the appellant questions why the value has gone up with no improvements to the house.

A discussion was had about comparable homes and their value. There was more discussion about the condition of the home.

Chairman Vitali discussed how the home market has increased since 2019 and demand is high now.

Mr. Bonamico made a motion to reduce the market value to \$ 245,000. Seconded by Mr. Avery and passed unanimously.

### **APPEAL 2020-001**

Jared and Kristin Liu

59 Curtis Ave

Residential

Current Market Value \$ 318,100



Chairman Vitali stated the appellant puts a market value of \$ 159,200 on the property and the Town has a market value of \$ 318,100.

Appellant shares pictures with the Board and explains all the photos. Appellant discussed comparable homes. Appellant discussed an incident that happened on the property which appellant stated will cost them a significant amount in repairs. Appellant discussed the condition of the property and stated they took photos the day VISION came to their house. Appellant stated the chimney is in bad condition and needs work done. Appellant continued with the condition of the roof and siding, which has blown off in several places. Appellant stated the gutters are in bad condition and the retaining wall is not in good shape and will cost a significant amount to repair. Appellant stated they have not done any repairs since they last came before the Board.

Appellant continued discussing the condition of the home and land. Appellant said their house is below average condition and the shed is taking on water. Appellant stated the fence is falling down and the attic has plaster walls that are not in good condition.

Appellant stated they have begun work on the interior foundation and the plumbing, as there are leaky pipes. Appellant stated they had to do an emergency repair on the roof and the windows need to be replaced and are cracked. Appellant said the chimney has to be repaired.

Chairman Vitali stated that back in 2017, the Board reviewed the property and reduced the assessed value to \$ 219,800. Chairman Vitali stated the new assessed value from VISION is \$ 343,200, which the Town has reduced to \$ 318,100 during an informal VISION appraisal process and the condition was reduced from good to average. Chairman Vitali stated the appellant is almost back to the assessed value they had before the VISION appraisal. Chairman Vitali stated the appellants market value has only gone up approximately \$ 4100 since the last evaluation.

Appellant stated that they suffered a major incident and the Board is not understanding the condition of the property.

Chairman Vitali stated the appellant placed a market value of \$ 159,200 and the market value has only gone from approximately \$ 314,000 to approximately \$ 318,000, and that is a big difference from what the appellant feels his property is worth. Chairman Vitali stated he believes the Town is staying within the guidelines for the market value.

A discussion was had about insurance and what insurance will cover for repairs. Appellant stated the condition of the property is quite below average. Appellant discussed how much it will cost to repair everything, including, but not limited to, the roof and siding.

Chairman Vitali stated these are the prevalent things that will affect the market value of the home and they will be repaired to maintain the value of the house. A further discussion was had on the repairs and the cost needed to repair the property and house.

Mr. Jackson stated real estate values have come up since 2015 and it is located in a desirable neighborhood. Mr. Jackson said it is the job of the Assessors office evaluate properties and it comes

down to the question of market value, can you sell your house for \$ 318,100, and the Assessors office is confident the appellant could get that much for the house.

Mr. Coons goes over comparable properties and stated that sales indicate \$ 327,900 should be the market value.

Appellant asked about the condition and appellant stated he believes it falls under fair condition.

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

**APPEAL 2020-170**

Lisa Reilly McMurray                      DBA Lisaa Soaps Naked and Natural LLC                      28 North Colony Rd

Personal Property    Current Assessed Value \$ 6,250

Chairman Vitali stated the appellant put a market value of \$ 500 on personal Property. Chairman Vitali asked if this was a new business.

Appellant stated yes, and she does not think she is getting her mail because she has sent all this in.

Chairman Vitali stated appellant did not file and asked if appellant has a copy and asked what the appellant values at \$ 500.

Appellant stated no, she does not have a copy. Appellant stated she has four folding tables she got from Goodwill and a crockpot. She also has a cash register she valued at \$ 50 because it was given to her.

Chairman Vitali stated the Town has a market value of \$ 6250 because they are estimating since a form was not filled out.

Appellant agreed to pay the taxes and Chairman Vitali told the appellant to go to the Assessors office next year and if she files on time, there will be no penalty.

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

**APPEAL 2020-025**

Diane Lebel    7 Chimney Hill Rd

Residential    Current Market Value \$ 214,900

Chairman Vitali stated both the Town and the appellant have a market value of \$ 214,900.

Appellant stated she is interested in the land value. Appellant stated she is right across from municipal land, she is directly in line with the airport, and there is a lot of air traffic over her house. Appellant stated the airport has expanded since 2017 and there is more air traffic both day and night.

A discussion was had concerning home values near the airport.

Chairman Vitali asked the appellant what she felt her property is worth. Appellant stated between \$ 198,000 and \$ 210,000.

Appellant stated her kitchen and bath have not been renovated, but she is more concerned about property values since the airplanes fly so close to her house.

Mr. Bonamico made a motion to reduce the market value to \$ 210,000. Seconded by Mr. Avery and passed unanimously.

There was no old business.

There was no new business.

At 9:55 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