

BOARD OF ASSESSMENT APPEALS

Town of Colchester
127 Norwich Avenue
Colchester, CT 06415
(860) 537-7205

MEETING MINUTES

Meeting Date: Wednesday, February 28, 2018
Meeting Location: Town Hall, 127 Norwich Avenue,
Members Present: Denise Turner, Andrew Cournoyer, David Anderson
Members Absent: None

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The meeting was called to order at 6:43PM by Denise Turner.

Item #2 on the agenda: to approve the minutes from the September 16, 2017 meeting.

Andrew Cournoyer made a motion to accept the minutes. Denise Turner seconded the motion. The minutes from the September 16, 2017 meeting were accepted.

Item # 3 on the agenda: to hear citizens comments.

There were no citizens present to give comments.

Item #4 on the agenda: Make and pass a motion approve BAA Chairperson for 11/20/2017—11/20/2019 term.

Andrew Cournoyer made a motion to nominate Denise Turner as chairperson. David Anderson seconded the motion. All in favor. The motion carried unanimously.

Item #5 on the agenda: Conduct scheduled hearings for taxpayers that filed a written appeal petition with the Board by February 20, 2018, which were approved. Such appeals pertain to the October 1, 2017 Real Estate and Personal Property Grand Lists, and the October 1, 2016 Supplemental Motor Vehicle Grand List only.

1. Ronald Vincent, owner of **N + R Computers**, appealing assessed value applied to personal property account. Brief discussion regarding: moved his part time business from New Britain, provided copy of prior assessment notice from that municipality, 2015 and 2016 IRS Net Profit From Business forms, stated has one client remaining, does reports for them once per quarter, equipment is very old and outdated because the programs he uses to print reports were written in the late 80's and won't run on any new platforms, indicates he has a small netbook and figures he mails out five invoices, using five envelopes and five stamps each year.
2. Mark A. Balaban, Esq. and David Gesiak on behalf of **David J. Gesiak LLC**, appealing assessed value applied to Personal Property from Audit conducted by the Assessor's office. Brief discussion regarding: Audit notice for 2014 and 2015 grand lists, case pending in superior court for 2016 grand list, motions filed in superior court, disputes value for 2014 grand list after September audit date because taxpayer did not present themselves for the audit at that time, they appeared at later date for audit that the Assessor concluded early, and assert that an accountant hired by Mr. Gesiak indicates the value of the property for 2014 grand list should be in the \$60,000 range, location of equipment was Colchester for the 2014 and 2015 grand lists, moved equipment to Lebanon immediately following appeal hearing held in March 2016. They present to board copies of assessment notice for 2014, tax collector demand for 2014 grand list, copy of audit letter, copy of e-filing superior court motions, copy of superior court motions, JDNO Notice, and depreciation schedule from IRS tax returns for 2014 and 2015. The board requests that Mr. Gesiak provide them with a

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copy of his 2014 Declaration of Personal Property Short Form filed with the Assessor's office, provide an indication of the condition of his equipment and submit copies of purchase invoices for all of his equipment to them before their next meeting.

3. Andrew Norton and Arthur Liverant, on behalf of **Bacon Academy Board of Trustees**, appealing the assessed value of real property 84 Main Street. Brief discussion requesting the Board to fully exempt this property from taxation under the provisions of Connecticut General Statutes 12-81(5) and (7), under which Bacon Academy Board of Trustees identifies themselves as an educational non-profit organization, currently allowing the Colchester Cooperative Nursery School, whom they identify as another educational non-profit organization to use Day Hall, they state they do not collect rent from the Cooperative, but collect reimbursement from the Cooperative for electricity and heating oil, but that amount is well under the actual expenses they incur to operate the building. They also highlight the historical significance of the buildings maintained by the Trustees as being of important and treasured historical heritage of Colchester, in fact two of the three buildings on the Towns seal are Bacon Academy and Day Hall.
4. Andrew Norton, on behalf of **Bacon Academy Board of Trustees**, appealing the assessed value of real property 179 South Main Street. Brief discussion regarding: the history of Cutler House, that it was recently being rented, however, that tenant has vacated the premises and the property is currently vacant, the property is currently in very poor condition and the expenses that they would incur to update the property would be extensive, as well as a recent sale of a nearby property. The Board of Assessment Appeals requests the opportunity to inspect both the Day Hall property described above and this property before their next session.
5. Dan Zawisza, owner of **DZ Excavating, LLC**, appealing the assessed value applied to personal property account. Brief discussion regarding work done by DZ Excavating, LLC as a sub-contractor installing Broad Meadow Road, a new road in Colchester and the equipment owned by the LLC used for that purpose, stated that equipment was reported to East Haddam for this tax year because he was unaware that the equipment was supposed to be declared to Colchester until he received a request to file the Colchester personal property declaration and subsequent estimated assessment notice, he submitted to the Board an itemized list of equipment including the description of the equipment, acquisition dates, original cost of equipment and current market value of said equipment, as well as declaration filed in East Haddam and prior years paid tax bills to East Haddam for their review.

The following decisions were made with regards to appeal hearings held on February 28, 2018:

1. **N + R Computers**, to receive CHANGE IN ASSESSMENT FROM 2,480 TO 1,000. Motion made by Andrew Cournoyer, seconded by Denise Turner. All in favor. Motion carried unanimously.

Item # 5 on the agenda: Additions.

There were no additions.

Item #6 on the agenda: Adjourn.

Andrew Cournoyer made motion to adjourn. David Anderson seconded the motion. The motion carried unanimously and the meeting adjourned at: 8:09PM.

Respectfully,


Rochelle M. Lambert CCMA II, AAT, BAA Clerk