

BOARD OF ASSESSMENT APPEALS
April 9, 2009

The Board of Assessment Appeals met on Thursday April 9, 2009. Members present were Stephen Palmer, Betty Richards and David Harma. The meeting was called to order at 7:00 p.m.

The following appeals were heard by Stephen Palmer.

CHADWELL, GARY & KRISTI - 27 East Shore Rd.

The Chadwells submitted an appraisal by Miner & Silverstein dated October 2008. It has three comparable sales. Sale 2 is very similar quality and condition. They have a seasonal property with no well or cistern. They cannot improve the house. The front of their property is rocky and in a flood zone.

MCKRELL, RICHARD & SHARON – 47,49 and 51 Riverside Dr.

Mr. McKrell also represented his daughter, Sharon. He compared their property to others on Riverside Drive. His property is next to a public right of way. Mr. McKrell has a right of way across one of his properties to the property located behind him, which he also owns. Map 9 block 1 lot 8 has a 10 foot right of way and limited views. It is also a nonconforming use. Map 9 block 1 lot 9 has no road frontage and is in a flood zone. Map 9 block 1 lot 10 has limited privacy due to the right of way next door and has been trying for two years to get a building permit to build a new house. CAM is holding them up but they have not said no. He feels a 20% reduction is the minimum reduction that his properties merit.

TOOL SOURCE LLC – Personal Property

Mr. and Ms. Freeman have only been in business for one year. Everything is kept in the truck and nothing is located in their house. They have a computer purchased two years ago for \$2,862; a printer purchased two years ago for \$83; a coffee pot purchased one year ago for \$129 and storage containers purchased one year ago for \$60.

MYSTIC HOSPITALITY LLC – 253 Greenmanville Avenue

Mr. Renton is contesting the value on the new restaurant which is new construction. He submitted building costs for the Boards review. The building is only partially complete. He would like to see the value at \$646,000 (cost complete). He used the consumer price index to trend the cost to build back to an October 1, 2007 value.

TEC CONSULTING LLC – Personal Property

Mr. Collins has a small consulting business. He made no profit for 2008. He has a 7 year old computer that he paid \$650 and a 4 year old printer he paid \$125.

VISLOSKY, RICHARD & JEAN – 13 Pheasant Run Rd.

They have put on a major addition but it is not 90% complete. It has no heat, no insulation; it is framed in only. The dimensions on the card are also incorrect; they showed their plans.

CONGER, GEORGE T – 75 Latimer Point Rd.

Kathy Conger appeared for the appeal. About two years ago there was a storm that changed the waterfront of her property. They now only have water in front of their home for 4 – 6 hours of the day and it is only 1 – 2 feet deep. They have had to move their mooring and they cannot have a dock. They compared their neighbors C factors and feel theirs should be lower. She submitted an appraisal dated February 2009.

NOWAKOWSKI, BERNARD – 33 Elm St.

Mr. Nowakowski divided the property in 1976. He gave a history of the unfair assessments on his property since that date. His lot is half the size of the others on the street but is assessed the same. He compared his lot to Bove across the street. He feels the assessment is still high compared to his neighbors.

Hyde Street

This lot has sewer and water hook up and is an approved building lot. But compared to the larger lot across the street his is still assessed similar being smaller.

PENNYWISE LLP – Personal Property @ 25 Cottrell St.

Mr. Madden opened second location. It is only 1,600 square feet and filled with surplus equipment from the original Pennywise. He does not have a computer. It should be assessed the same as the first store but he has never filed a declaration for either store. He has one cash register and everything else is junk.

The following appeals were heard by David Harma.

VALENTI, ROBERT - 72 Jerry Brown Rd

Mr. Valenti is disputing the land values of the 14.5 acres on the commercial assessment of his auto dealership. His property characteristics include wetlands, CL&P Power easement, and no frontage on Route 27, a road not ordinarily traveled for business. He compared his property to the The Mall property (21.5 acres), Brustolons (8 acres) and Harrison Associates LLC (10.2 acres). Those properties have road frontage and access to high traffic areas. He submitted backup on the comparable properties. He estimates land value at \$4,200,000.

WHITEHALL MANSION PARTNERS LLC - 56 Whitehall Ave

Mr. Valenti is disputing the land values of the 1.51 acres on the commercial assessment. It is a single story structure about 30 years old on nonconforming leased property. He says it is not a separate legal lot. He is a tenant of leased property. 1-1/2 acres includes wetlands. Questioned whether leased properties were appraised differently. Compared property to Mobil Station on corner of Route 27 and Coogan Blvd, Barnes Building on Route 27 and Harrison Associates LLC. He estimates land value at \$646,200.

VALENTI, ROBERT – 1 Holmes St

Mr. Valenti is disputing the land value of the .55-acre of commercial property. The property is next to the drawbridge and houses S&P Oyster Co Restaurant. He said the waterfront property has restricted parking and he cannot increase seating in the restaurant. He used Kitchen Little, Angie's Pizza and Avantis as comparables. Mr. Valenti estimates land value at \$641,200.

PERIWINKLE DESIGN – Elizabeth Wood - Personal Property

Elizabeth Wood stated that she is just getting started in a small floral design business. She has no space used solely for her business. She has no office furniture. She estimates that she uses her two-year-old personal computer and printer 5% of the time for business. She estimates value of personal property for business at \$55,000.

RICHARDS, KEITH W – 187 North Stonington Rd

His son, Kenneth Richards Jr, represented Mr. Richards. He feels the assessment is too high. The property was purchased July 2008. He said the building information was inaccurate. The house does not have hard wood floors or sheet rock walls. The floors are carpet or linoleum and the walls are paneled. He presented pictures and a 07/24/08 appraisal report. He is looking to reduce the appraised value to \$195,000.

CARLTON JAMES & DEBORAH – 122 Cove Rd

The Carlton's feel the assessment for their residential property is too high. They stated that Vision had given Cove Rd a general reduction last year and they think there should be more of a reduction. They presented analyzing value data from New London County sales review for 2/21/09 showing the decline in the market value. Presented sales on market of sold properties and took the average showing a 25% decrease in values. Presented list of comparison properties and included the corresponding street cards. They are looking for a reduction estimating their property fair market value at \$785,000.

LATIMER ROCK LLC – 142 Latimer Pt Rd

Ed Lally acted as an authorized agent for Latimer Rock LLC. Mr. Lally feels the land value is excessive given the seasonal water usage and limited liability based on the flood zone designations, septic/soils restrictions & DEP restrictions. Though his property may have more gross area than others in the community his useable area is not. He presented comparison to similar adjacent properties in the area, map and site plan and letter of correspondence to the DEP. He estimates value of land at \$480,000.

N K W LLC –808 Stonington Rd - commercial

Joseph Lozier acted as agent for 808 Stonington Rd. Mr. Lozier feels the 4-family residential property and cottage are valued too high and requested that the 10% penalty be removed. He showed the field cards to discuss and said he had a 100-year land lease. Wanted to know why the value wasn't based on the income approach but did not supply the completed documents.

804 STONINGTON ROAD LLC – Lou DiCesare – 804 Stonington Rd

Mr. DiCesare feels that the commercial property is valued too high. He said that there is vacancy in the building because it is not complete and that should be taken into consideration. He used a banking percentage format for disbursement of funds to come up with value. He submitted his income and expense report. He is estimating the property value at \$448,000 and is looking for a reduction and for the 10% penalty to be waived.

COASTAL LIFE PHOTOGRAPHY – George Tazzini - personal property

Mr. Tazzini feels the value of the personal property is double of what it should be. He presented a list of equipment owned by Coastal Life Photography. The total for all equipment when new was \$10,900. He estimates current value of equipment to be no more than \$8,000.

LAMB, HERVIE & JANICE – 142 Barnes Rd

Mark Kepple appeared with Janice Lamb to represent her. The Lambs feel the value of home is overstated. Questioning the percentage of completion that the house was appraised at as of 10/1/08. Mrs. Lamb said the dwelling had been demolished due to fire in 2006 and they were in the process of rebuilding. She said the unique circumstances are not reflected. The cost/market valuation shows the dwelling as 90% complete, and Vision noted 75% completion, which, neither she said was the case. Mr. Kepple said they determined that the house was 67.5% complete as of 9/25/08 but it is not reflected in the towns field inspection report for that date and Vision appraisal could not accurately look back creating substantial differences of completion. Presented value comparison against 52 Wamphassuc Rd, an incomplete property, showing substantially reduced value. They are also disputing the square footage of the dwelling: saying living space is 5,200 sq. ft. not 5,500 sq. ft. Mrs. Lamb said she has a photovoltaic array solar system that should not be taxable. She presented a copy of application for the exemption, which was dated 3/19/09, an independent appraisal dated 1/19/09, an estimated chart for unfinished construction as of 10/1.

The following hearings were heard by Betty Richards.

BRIGHT, WHITNEY & MALAK, SABA - 4 Wilbur Road

The property owners would like the value to closer reflect the purchase price of \$748,000.00 on 10/10/08, instead of the current appraised value of 1.3 million. Two appraisals were done by homeowners, one for 848,400.00 done on 9/17/08 and another done on 3/28/09 \$812,300. The area of wetlands is larger than the GPS map. Very limited waterfront, 100' restrictive zone, and they would like a reduction of non-building lot land "C factor below 2.75 due to restrictions on usability. Submitted appraisals, comparable comps and maps.

BODOFF, GARY - 4 Coggswell St #4

Mr. Bodoff suggested an appraised value of 85,000 (70%). The condo is a small 500 sq ft studio loft with one bedroom. Submitted one listing for sale for \$154,900.00 in same building.

DAVID, HOLLY - Personal Property

Mr. Thomas Daniels came to represent Ms. Holly in this matter. Ms. Holly is an art student and sublets the studio to paint. Stated that it is more of a hobby than a business. Submitted a list of furniture, equipment and activities and the values.

OLMSTEAD, TIMOTHY - Personal Property/Advanced Lawn Care

Mr. Olmstead stated that he purchased the house in Stonington in February of 2009 and that his business was in No. Stonington. Submitted bills that he paid to No. Stonington for the 2007 grand list. There is a letter he wrote to the No. Stonington Assessor's office stating that he moved his business to 1 Meadow Ave. in Stonington on April 1, 2008. Paid copies of bills for the 2007 grand list and the note was submitted.

SEA RESEARCH FOUNDATION, INC - Ocean Blue Catering 55 Coogan Blvd.

Denise Armtrung, CFO of Sea Research stated that the catering part of the business is less than 2% and would like the assessment to reflect that amount as opposed to 53.25%. Sea Research owns all of the equipment. Submitted 2008 Declaration, letter

from Director of Exempt Organizations, operating agreement of Ocean Blue Catering, Ocean Blue Food Service Agreement, letter from Frank Sambor, CPA, report of Independent Public Accountants, Food Service Provider Analysis, and a list of Ocean Blue Catering Events 2008-2009. Denise Armstrong suggested that Marsha Standish take a look at the submitted material provided.

DUHIG, ROSALINDA 7 NIAL - 103 Farmholme Road

Mr. & Mrs. Duhig are questioning the value of their land and would like the value of the land at 100% \$169,000.00. The lot has a shared driveway and it is a rear lot and rear lots are restricted. They had the land tested and found Radon. The land is all ledge/slope. Submitted paperwork for three adjacent properties, maps, and the radon test results.

WENTWORTH, GAYLE - 296 Greenhaven Road

Mrs. Wentworth stated that since she has bought the house no one has come to her house to look at it and no inspections were done. Bought the house in 1996. The land base is poor with huge boulders. The backyard is uneven with wetlands. Also, house is right near the road. House needs a lot of work, depreciation factor should be higher. Mentioned neighbors' properties, but brought no documentation. Would like value to be between 240,000-250,000.

FAMILY ADVISORS -Personal Property

Thomas Switz came to represent his mother in this matter. The building is owned by Agnes Switz and had remodeled the office from doctor's space to lawyers' offices. This work was done by Agnes Switz. The tenants are being charged \$15,960.00 for the renovations, not the owner, which should be the case. Tenants only had phones installed, hung pictures and moved in office furniture.

LUZZI, GEORGE & LINDA - 27 Manor Street

The street card has the house having 5 bedrooms, when in fact there is only 3. Also, questioning the value of the land. Would like the appraised value to be between \$254,000-\$264,000. The land is mostly wetlands and the owners did not see any notes on the property card pertaining to that fact. Two neighboring properties were submitted as evidence concerning the assessment on the land. Also, maps were submitted, and comparable comps for sales in the area.

BOYER, KEN - 58 Washington Street

Mr. Boyer states that the town assessment is higher than market value. The property has a permanent easement that runs right through the property to a 3 family house, which in turn causes a lot of traffic. The house (carriage house) on the property is basically used as an apartment. The lower level floods. Mr. Boyer states that there was an adjustment done (court stipulated) in 2005 and that the new assessment does not reflect that adjustment. Would also like the grade of the house to be lowered. Submitted map of easement, property cards of other properties and pictures of lower level flooded. Would like \$75,000 off land and house combined.

BOYER, KEN - 280 Flanders Road

Mr. Boyer states that the town assessment is higher than market value. Would like assessment to be \$375,000. Mr. Boyer stated everything in the house is original (25 yrs). Submitted pictures of the inside of the house and the outside showing the damage the house has and the work that needs to be done. Would like depreciation factor higher. Also, submitted comparable property cards.

Simm, Stanton & Susan - 20 Sommers Lane

Mr. Simm had the roof replaced with fiberglass and the property card reflects a wood roof. Also, the property card has the house having a fireplace and is getting assessed for one when, in fact, there is no fireplace. Mr. Simm mentioned that there are two properties nearby with more square footage and a two car garage and the taxes are only slightly higher than his. Would like appraised value to be \$350,000.

Atlantic Marketing, R. Carl Hillegass Jr., National City Com. Capital Co LLC, Coast Guard Academy Foundation, Wayne Holly, Pierce Hall and RLJII-HH Mystic LLC did not appear for their appointments. GE Capital Information Tech Solutions called earlier in the day to cancel.

The Board voted unanimously to accept the April 7, 2009 minutes as read.

There being no further business, the meeting was adjourned at 9:30 p.m.

Respectfully submitted,

Betty Richards
Secretary