

BOARD OF ASSESSMENT APPEALS
April 4, 2013

The Board of Assessment Appeals met on Thursday, April 4, 2013. Members present were Stephen Palmer, Betty Richards, David Harna and alternate Tom Reynolds. The meeting was called to order at 6:30 p.m.

The following appeals were heard:

Wall, Michael & Christine – 82 Old North Road

Mr. Wall stated he purchased the lot in 2005 for \$350,000. His neighbors paid the same amount for their lots but his lot is assessed more than their lots. He also stated he is not connected to the town sewer system. His neighbor's trees and the tree in the marsh block his view compared to his neighbors who have better views and are assessed less. He showed pictures of his view and his neighbor's views. He feels there is no rationale for the difference in values.

VanDeVusse, Barbara – 5 Exeter Court

Ms. VanDeVusse feels she is over assessed. Her unit in an A unit, which is the smallest in the Bishops Cove Condos. She stated that there have been no sales as high as her value has been set even at the top of the market. She compared the sale of 2 Canberra Court and 1 Ariel Court to her condo. She also compared a sale of a unit on Pondsides Court on February 16, 2012, which is a bigger unit, for \$375,000. She was not sure of the unit number. Her finished basement has no heat, no central air and no windows. She also compared her condo to a sale on Dawley Drive for under \$400,000.

Brown, Roger & Leonard, Daniel – 94 Barnes Road

Mr. Brown and Mr. Leonard feel the assessment is too high based on two appraisals. One appraisal was for their tax appeal; the other appraisal was for Chelsea Groton Bank. They feel the grade of very good is not consistent with their appraisals. They feel the change in the assessment over time is unfair; their assessment went up when everyone else's went down. 31% of the house has not been updated and is in very poor condition. They submitted pictures. The neighbor's property is in poor condition and has an outdoor furnace. The outdoor furnace is a health hazard. They compared their assessment to 43 & 29 Barnes Road.

Castle, Dorrit – 5 Canberra Court

Ms. Castle feels her assessment is too high. She compared her property to the sales of 2 Canberra Court and 1 Pondsides Court. She also stated that 1 Ariel Court and 10 Brandon Lane were asking \$399,000 but were taken off the market because they did not sell.

Daly, Jennifer & McFadden, Daniel – 39 Boulder Avenue

Ms. Daly and Mr. McFadden closed on the property May 31, 2012. They paid \$648,500. This was an arm's length transaction. They submitted an appraisal. They feel that the sale of the property so close to the assessment date is a good indicator of the value of the property.

Fuller, Daniel Estate of – 2 Jutland Court

Attorney Marc Ginsberg represented the estate. An appraisal was done for probate purposes. Most people assume a probate appraisal will be low but this is not the case. The fair market value of the property is \$512,000. There were not a lot of sales available for the appraisal. The property is now rented.

Fisherman's Language – personal property

Alica Smith and Marlisa Mclaughlin appeared for the appeal. They forgot to file their personal property declaration. They have a laptop and a printer they purchased in 2011 for \$800 +/- and three plastic totes purchased for \$7.99 each.

Green Sea LLC – personal property

Pam Soares appeared for the appeal. They filed their personal property declaration in the wrong town. The business is in Griswold and they pay taxes in Griswold.

DECISION: The Board voted unanimously to delete the personal property account.

K Brothers LLC – 29 Main Street

Attorney Shana Altman appeared for the appeal. The economy is worse than last year. She feels the value is too high.

LCS-Westminster Partnership I LLP – 17 & 18 Pequotsepos Center North

Attorney Lisa Zaccardelli appeared for the appeal. These are two back lots that have no direct access and are landlocked. They are part of the Stoneridge complex. They were purchased for about \$115,000 each. They were purchased for assemblage purposes and are residual acreage only.

Knotts, Gerald – personal property

Mr. Knotts stated that the Taugwonk Spur location was used for personal storage only. He has a contractor's license but he does not have an active business. He is the owner of Christo's and files for the personal property under that account. He created his LLC just to cover his contractor's license.

DECISION: The Board voted unanimously to delete the personal property account for W&G Home Improvement.

Cowley, Robert – personal property

Mr. Cowley has an on-line art business. He submitted a personal property declaration; however he amended his computer equipment figures. He originally

submitted to the Board computer equipment purchased in prior years for \$1,600. This was incorrect. He actually purchased a refurbished laptop in 2010 for \$300.

Callanish LLC and Constance Bourque did not appear for their appointments.

The minutes for the March 15, 2013 meeting were accepted as amended.

After reading the correspondence from F. C. Allard, Betty Richards made a motion to hear the appeal. David Harma seconded the motion. There was a discussion of the motion. Since the petition does not specify the time of the deadline, the Board voted unanimously to hear the appeal.

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

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Betty Richards".

Betty Richards
Secretary