## BOARD OF ASSESSMENT APPEALS April 8, 2013

The Board of Assessment Appeals met on Monday, April 8, 2013. Members present were Stephen Palmer, Betty Richards, David Harma and Tom Reynolds. The meeting was called to order at 6:35 p.m.

The following appeals were heard:

Ahearn, Dale & Richard - 238 Farmholme Road

Ms. Ahearn stated that her house is a 1729 colonial. The old assessment was \$718,010 including an old barn which has been removed. The new assessment has increased. They are currently working on the house. She submitted an appraisal which includes the improvements to the property. When they purchased the property from the family, they had three separate appraisals and they all set the value of the property at approximately \$800,000.

Middleton, William - 1034 Pequot Trail

Mr. Middleton stated that he had an informal hearing with Vision. At that time they reduced his bedrooms to two and the bath count to one but his assessment went up. He stated that they converted space back to a two car garage and all the work is complete. Mr. Middleton submitted comparables.

Allied Storm Resources LLC - New London Tnpk.

Suzanne Cole appeared for the appeal. This property was purchased in February 2013 for \$100,000. A conservation agreement was placed on the property but it was not filed until February 7, 2013. Due to the market condition, she was unable to find any recent sales that were comparable to this property.

Brown, Jeffrey & Duke, M. D. – 22 Money Point Road

Mr. Brown compared his home to the houses around him. Most of the houses are smaller. He compared the cost per square foot. He has the highest square foot cost in the area. He feels the value of his house should be \$143,000 less; part including the solar panels exemption and the balance from the house value. Mr. Brown stated there are no comparable sales in the area to use but one house in the neighborhood sold for \$950,000 a few years ago.

Berdan, Richard - personal property

Mr. Berdan received two notices of assessment; one for the studio at 22 Bayview Avenue with his name misspelled and one for his home. He only has one business which is located in a studio unit at the velvet mill; he does not conduct business from his home. Mr. Berdan submitted a breakdown of everything located in the studio for his business.

DECISION: The Board voted unanimously to delete the account located at his home assessed at \$4,200 and to reduce the studio location to \$263 including penalty.

Haggerty, Thomas & Shea, Gail - 197 River Road

The predominant reason for their appeal is the land value. This property is on the Pawcatuck River and is very unique. The property has a right-of-way across the property for access to the O'Briens' property. It also has an electric easement across the property. The center of the property has a huge marsh which makes the southern edge of the property inaccessible. They do not have use of the whole property. Their property is zones RR-80 with 25 feet along the water zoned RC-120. They feel their property is treated different than everyone else. He compared three properties on River Road to his property. 11 River Road's assessment went down 29%; 159-161 River Road went down 29.4% and his property went down only 23%. His property's land value is still the highest on the street. Ms. Shea also compared the assessment on her outbuilding. It is only 360 square feet and is assessed at \$4,100. The O'Briens' have a 1,875 square foot outbuilding assessed at only \$500 more. It has been completely rebuilt; it was two levels, new sills, they have added water and power; central air, bath and a stove. It is living area and is occupied.

Fay, Maria - 2008 Pontiac Vibe

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Ms. Fay stated the vehicle has high mileage; currently 117,000 miles. She submitted a receipt from Brustolons showing the mileage on December 24, 2012 as 113,810.

DECISION: The Board voted to reduce the assessment on the 2012 Grand List to \$6,280.

Gibbs, Pamela & James - 14 Jackson Avenue

Mr. Gibbs stated the assessment went up. They have done nothing to the house to cause the assessment to go up. He now has the most expensive house on Jackson Avenue. It has an old kitchen and bath. He took out a building permit to make improvements but none of the work has been done. Two of the baths are still gutted. They tore down the rear deck because it was in disrepair. He compared his assessment to his neighbors.

S & P Oyster House – personal property

Cathleen Holland appeared before the Board. After a review of the personal property declaration they submitted, the accountant realized that errors were made. Ms. Holland submitted a packet from the accountant explaining the errors.

Hreschak, Joseph – 4 Elm Place

Mr. Hreschak stated that in the outbuilding category there is only a garage on this property; there is no shed. His land is hilly; not flat and level. The rear area of the property is wet. Mr. Hreschak submitted an appraisal done in June 2011 stating the value of the property as \$100,000. He feels the market has declined since the appraisal date. Mr. Hreschak submitted articles showing the decline in the real estate market. He also submitted a list of comparable sales.

Johnson, Derek - 12 Prentice Williams Road

Mr. Johnson submitted four comparable properties; all having a lower cost per square foot than his house. He feels that the real estate market has been hit the hardest in the price range of his property. There are not many buyers in his price range. His assessment dropped 13% which is lower than the average drop in assessment.

O'Hayer, Thomas - 1995 Honda Civic

Mr. O'Hayer feels the value of his vehicle is too high. It is beat up and dented. He estimated the mileage on the vehicle is somewhere over 200,000 but the odometer does not work correctly and only says 118,000. The power steering is in bad condition. He feels the value after the work he has done on the car is somewhere near \$600. The Board inspected the vehicle.

DECISION: The Board voted unanimously to change the full assessment on the 2012 and the 2011 Supplemental Grand List to \$630.

Perrone, Anthony – personal property

Mr. Perrone stated that the location is strictly rehearsal space for his band and others. People bring their own instruments when they use the space. Everything located there is old. Hurricane Sandy ruined some of the equipment. Mr. Perrone submitted pictures.

Lamb, Janice & Hervie - 142 Barnes Road

Ms. Lamb submitted an update to the original appraisal submitted. The appraiser stated there have been no new sales between July and October 1<sup>st</sup>. The most similar house in the comparables is 184 Flanders Road. She stated they have no central air. They have 3 ½ baths but one bath has nothing in it. The house is about 90% complete. There are still areas of the siding not up and the backyard has not been seeded. There has been nothing in their price range that has sold. The type of houses similar to hers are just not moving.

The minutes for the April 5 & 6, 2013 meeting were accepted as amended.

Les Bray and Kasima LLC did not appear for their appointments

There being no further business, the meeting was adjourned at 9:15 p.m.

Respectfully submitted,

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Betty Richards

Secretary