



Assessors Minutes
Meeting/working Session
February 22, 2012

IN ATTENDANCE: Charles Marsden, Chairman
Glenn Fowler
Teresa Ambrosino
Tracey Tardy, Assistant to the Assessors

Meeting was called to order at 6:30 p.m.

The Board approved minutes from 2/15/12 and 2/18/12 meetings

Vouchers were approved

Motor Vehicle certificates were approved

Mail was reviewed

Meeting with Mr. McCormick was cancelled. He will reschedule for another date

145 Main St Knowlton Manor Condo Complex

The Board continues to meet with Ken Glowacki concerning his appellate tax case for the Knowlton Manor Condo Complex, located at 145 Main Street. Mr. Glowacki came in to discuss values again and wanted to review the Patriot System internal calculation formulas. He continues to focus on a factor identified as Construction Adjustment. The board acknowledged that the system has multiple internal calculations developed by Patriot systems. The board could not explain the formula level of detail that Mr. Glowacki was requesting. The board suggested that if Mr. Glowacki needs the internal code and calculations that he contacts Patriot systems.

Mr. Glowacki presented the Board a sales report for condos for FY2011 that was given to him per his request and a spread sheet of all the sales and the values that he had constructed showing a value per square foot. He asked about the construction adjustment again. Chairman Marsden informed Mr. Glowacki that the Construction adjustment used for his complex was not the detailed formula that he referenced from a Patriot system document. The Knowlton Manor complex construction factor was an adjustment developed by Appraisal resource based on prior sales and to establish the baseline valuation. This factor is adjusted to reflect the sales trend and valuation decline or increase across Upton's Condominium complexes.

Mr. Glowacki will submit a new appraisal report for the Board to review at next weeks meeting. Mr. Marsden emphasized to Mr. Glowacki that he simply needs to provide data showing that his FY2011 Valuation certified by the DOR as part of the triennial certification is invalid. Mr. Glowacki agreed and has no issue with the reductions made. However he continues to contend that his last appellate decision was not correct; therefore his baseline should have been lowered at that time. The board reiterated that Mr. Glowacki needs to convince the board and appellate tax court that former decisions were incorrect. To date that case has not been made.

Completed the review of January deeds

The Board approved 9 abatement applications and denied 11 and denied 1 exemption application

The Board requested to have site visits scheduled for March 3

Meeting was adjourned at 8:30 p.m.

Respectfully Submitted,

Tracey Tardy, Department Coordinator