



TOWN OF MIDDLEBURY

Board of Assessment Appeals

March 22, 2016

Meeting Minutes

Members present:

Brendan M. Browne
Stephen R. Ferrucci, III
Robert J. Flanagan, Jr.

1. Chairman Stephen R. Ferrucci, III called the Board of Assessment Appeals meeting to order at **6:11 p.m.**
2. The following assessment appeals were heard by the board. Each appellant was delivered the statutory oath by Chairman Ferrucci.

Appeal of: Vitas Healthcare Corporation

Present: Attorney Michael J. Trella (authorized representative)

Reason for appeal: The appellant's estimate of value is \$586,791. The reason for the appeal is the assessment is higher than the return filed. Attorney Trella said the numbers on page six of the personal property declaration under "leaseholds improvements" are not normally taken into consideration on the personal property side but on the real estate side.

Decision: VOTED: Unanimously on a motion by R. Flanagan and seconded by B. Browne that the board grant the appeal. The appellant's estimate of value was \$586,791. Sufficient documentation was shown to the board to support the estimate.

Appeal of: Design by Analysis

Present: Leonard S. Discenza

Reason for appeal: The town had an audit done on his business. Mr. Discenza provided the board a document showing three areas he is appealing in the audit. His 2013 tax return had \$5,400 listed for office supplies and in 2014 only \$1,873 was spent. He said the town used the 2013 figure in their calculation. Mr. Discenza wants credit for the software as listed on the document. He said there is no category for software. He said the \$16,500 line item was purchased through a leasing company and he should be receiving a \$3,021 credit for the software. The business paid taxes on the vehicle. The car and software should come out of the personal property declaration. Mr. Discenza said he once employed twenty-six people and now he is down to five people therefore he has less equipment.

Decision: VOTED: Unanimously on a motion by R. Flanagan and seconded by B. Browne that the board grant the appellant's appeal and establish the fair market value at \$40,000 for the 2015 Grand List and \$50,000 for the 2014 Grand List which would yield assessments of \$28,000 for 2015 and \$35,000 for 2014.

Minutes – Board of Assessment Appeals – March 22, 2016

Appeal of: Steven’s Landscape Plus LLC

Present: Steven Ford

Reason for appeal: Mr. Ford said he is appealing the rate increase. He estimates his property to be worth \$10,000 to \$12,000. The town has it valued at \$15,560. Mr. Ford said he traded in the Scag Cheetah last year for two new mowers. It is still listed by the town.

Decision: VOTED: Unanimously on a motion by R. Flanagan and seconded by B. Browne that the board partially grant the appellant’s estimate of value and set it at \$11,000.

Appeal of: RH Masonry Services LLC

Present: Remzi Hoxha

Reason for appeal: Mr. Hoxha estimates the value of his property to be much lower than the town. The town’s figure is \$19,500 and his estimate is \$5,000. He doesn’t know how the town arrived at that figure. Mr. Hoxha said the tractor was purchased for \$12,500 brand new in 2009 or 2010. He wants to buy a mini excavator so he is trying to sell the CT 225 Bobcat Tractor for \$5,000.

Decision: VOTED: Unanimously on a motion by B. Browne and seconded by R. Flanagan that the board grant the appeal and determine the assessed value for the personal property is \$9,550 for years 2012, 2013 and 2014.

Appeal of: S Kimball LLC

Present: Scott Kimball

Reason for appeal: Mr. Kimball said he never received a tax bill and when one did come, it came with interest. He separated from his business partner in June 2013. He doesn’t know why the town has a West Lake Road address listed as the address of his business. Mr. Kimball lives in Southbury. He spoke to the Southbury Assessor’s Office and asked if the excavator could be listed on the Southbury tax rolls so he doesn’t have to pay taxes to different towns. He was told if his excavator sits in a town for three months or more, he must pay taxes to that town. His estimate of value for the John Deere Excavator 130G is \$156,650.

Decision: VOTED: Unanimously on a motion by R. Flanagan and seconded by B. Browne that the board grant his appeal in part in that the excavator in question was not purchased until after October 1, 2013 and therefore should not have been on the Middlebury October 1, 2013 Grant List. Deny the portion of the appeal concerning 2014, leaving it on the 2014 Grand List, noting for the record it is not on the October 1, 2015 Grand List as it is no longer in Middlebury. Accept the appellant’s estimated value of \$156,650 which would yield an assessed value of the excavator at \$109,655. No declaration was filed; therefore there will be a twenty-five percent penalty which works out to \$27,413. Total net assessment on the excavator will be \$137,068.

Minutes – Board of Assessment Appeals – March 22, 2016

Appeal of: 7 Chatham Court

Present: Patricia Pelletier

Reason for appeal: Ms. Pelletier estimates the fair market value of her home to be \$340,000. She thinks the town's value of her home is too high therefore causing the taxes to be too high. She gave the board five comparables to her property. Her home is an Ashford in the Brookside Development. It is listed as a colonial but she said it's like a glorified cape. Most homes in Brookside are colonials with four bedrooms, formal living rooms and formal dining rooms. The Ashford homes have an eat-in kitchen area, a living room and master bedroom downstairs with two small bedrooms and a loft upstairs. The comparables in Steeplechase are homes a lot like her home but are located in a more desirable area. There is a lot more highway noise near her home.

Decision: VOTED: Unanimously on a motion by B. Browne and seconded by R. Flanagan that the board deny the appeal based on insufficient information and refer to the assessor for special attention during the revaluation.

Appeal of: 12 Brookside Drive

Appeal was withdrawn/cancelled by Lisa Magee via telephone.

3. The board made rulings on the following previously heard assessment appeals.

331 South Street – Appeal date 3-15-16

Decision: VOTED: Unanimously on a motion by B. Browne and seconded by R. Flanagan that the board deny the appeal for lack of relevant evidence.

319 White Street – Appeal date 3-15-16

Decision: VOTED: Unanimously on a motion by B. Browne and seconded by R. Flanagan that the board deny the appeal based on insufficient information. The board suggests the three properties be combined into one lot then he would get a substantial reduction.

6 Brookside Drive – Appeal date 3-10-16

Decision: VOTED: Unanimously on a motion by R. Flanagan and seconded by B. Browne that the board deny the appeal on the basis of insufficient information to alter the assessment and refer the matter to the assessor for special attention during the revaluation.

7 Nantucket Way – Appeal date 3-10-16

Decision: VOTED: Unanimously on a motion by R. Flanagan and seconded by B. Browne that the board deny the appeal on the basis of insufficient information to alter the assessment and refer the matter to the assessor for special attention during the revaluation.

Minutes – Board of Assessment Appeals – March 22, 2016

1 Brookside Drive – Appeal date 3-10-16

Decision: VOTED: Unanimously on a motion by R. Flanagan and seconded by B. Browne that the board deny the appeal on the basis of insufficient information to alter the assessment and refer the matter to the assessor for special attention during the revaluation.

15 Brookside Drive – Appeal date 3-10-16

Decision: VOTED: Unanimously on a motion by R. Flanagan and seconded by B. Browne that the board deny the appeal on the basis of insufficient information on which to base a change in the assessment and refer the matter to the assessor for special attention during the revaluation.

4. **VOTED:** Unanimously on a motion by R. Flanagan and seconded by B. Browne that the Board of Assessment Appeals approve all routine expenses are to be paid.
5. Chairman Ferrucci stated the Board of Assessment Appeals will meet in September to hear Motor Vehicle Appeals.
6. **VOTED:** Unanimously on a motion by B. Browne and seconded by R. Flanagan that the meeting be adjourned at **9:35 p.m.**

A digital recording of this meeting is available in the office of the Assessor for further review.

Attest:

Nancy K. DiMeo
Recording Secretary