

March 14, 2024

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 14, 2024

MINUTES

RECEIVED FOR RECORD

3/19/24

AT 11:50 am

AND RECEIVED BY

Kristen Ranzo

TOWN CLERK RM

The Thursday, March 14, 2024 regular meeting of the Wallingford Board of Assessment Appeals was held in room 315, Town Hall Municipal Building, and 45 South Main Street, Wallingford, Connecticut.

In attendance were Thomas Vitali – Board Chairman, Carl Bonamico – Board Member, Jared Liu – Board Member. Kevin Coons – Town Assessor, and Shelley Hemenway – Recording Secretary.

Chairman Vitali called the meeting to order at 6:00 PM. The Pledge of Allegiance to the flag was recited.

Appointments were scheduled for each appellant and each appellant was sworn in before giving testimony. The entire Board heard each individual appeal. A decision was made by the Board and said decision will be sent in writing from the Assessors Office to each appellant within approximately one week.

The determination of appeals is based on the doings of the Wallingford Assessor on the Grand List dated October 1, 2023.

APPEAL 2023-001

Christina Muratti

2014 Lexus

MV

Assessed Value \$ \$10,890

Appellant was scheduled to appear the previous evening, but was not able to appear. The Board agreed to hear the appeal.

Appellant stated the vehicle was not drivable. Appellant researched value for the vehicle and the best value they received so far was \$3,000. Appellant did not have pictures, but did post pictures on offerup.

Chairman Vitali stated the mileage was 162,000. Mr. Coons looked up the adjustment for the mileage and adjusted accordingly.

Appellant stated the vehicle needed a new motor and it was not worth the price to have it repaired.

A discussion was had about the purchase, price, and repairs.

Mr. Liu made a motion to reduce the market value to \$6,080, with an assessed value of \$4,200. Seconded by Mr. Bonamico and passed unanimously.

APPEAL 2023-014

David Durant

DBA – Cliffside Brewing LLC

Personal Property

Assessed Value \$ 45,050

Appellant placed a market value of zero on the Personal Property. Appellant went out of business and presented the Board with a Certificate of Dissolution.

Mr. Coons stated the business was dissolved on June 29, 2023, so it had zero value for the 2023 Grand List. Mr. Coons said that going forward, the account will be dissolved.

Mr. Liu made a motion to change the value to zero dollars for the 2023 Grand List. Seconded by Mr. Bonamico and passed unanimously.

APPEAL 2023-018

Juanita Dee

DBA- Wallingford Medical Associates LLC

850 North Main St Unit B1D2

Personal Property

Assessed Value \$ 31,250

Chairman Vitali read the appeal, stating the appellant placed a market value of \$ 760 on the property and did not receive this information by mail.

Mr. Coons stated the Assessors Office mailed the Personal Property Declaration, but did not get one back, so they had to estimate the value. Mr. Coons said the appellant filed a declaration with the appeal, then filed an amended declaration based on an inspection from the Assessors Office. With the inspection, it was recommended an assessed value of \$730 with penalty.

The Board asked if the appellant understood what they needed to do in the future. Appellant stated yes.

Mr. Bonamico made a motion to reduce the assessed value to \$ 730. Seconded by Mr. Liu and passed unanimously.

APPEAL 2023-020

Caroline Ransom

DBA- Gerber Construction

100 Barnes Rd

Personal Property

Assessed Value \$ 173,780

Appellant presented the Board with a letter of authorization to speak on behalf of Gerber Construction.

Appellant placed a market value of \$83,486 for three pieces of construction equipment. Appellant could not find anything similar to the third piece of equipment, so they took 30 percent off the purchase price.

Each piece of equipment was discussed between the Board and appellant.

Mr. Coons stated the Declaration was filed on time, but with clerical errors by using cost instead of depreciated value. Mr. Coons went over the errors for each of the three pieces of construction equipment with the Board.

Mr. Bonamico made a motion to reduce the assessed value to \$ \$ 57,120. Seconded by Mr. Liu and passed unanimously.

APPEAL 2023-016

Jon Auriemme

DBA – UPLIFTS LLC

45 North Plains Ind Rd Unit B

Personal Property

Assessed Value - Audit Results

Appellant is appealing consumable tools and equipment that they believe were not classified nor assessed correctly as part of an audit. Appellant discussed tools and equipment as well as clerical errors from the audit.

Chairman Vitali asked Mr. Coons who did the audit. Mr. Coons explained the audit and the audit process.

Chairman Vitali asked the appellant what they are asking for since they placed no market value on the appeal. Appellant stated they were reassessed with additional tax and interest and would like to be reimbursed.

Mr. Coons stated the Assessors Office mailed the preliminary audit results on February 27, 2023 and asked that appellant respond within two weeks, by March 7, 2023. The Assessors Office did not hear from the appellant until April 27, which is after the date the corrections were done.

Appellant stated the corrections were made and stated they did not agree on the audit results.

Mr. Coons and the appellant went over the audit results with the Board. Mr. Coons told the Board they could go back four years due to the audit. Chairman Vitali asked how that would be adjusted and Mr. Coons explained how that would be done. Mr. Coons stated since it was under audit, the Board could rule on each of the four years of the audit.

The Board, Mr. Coons, and the appellant went over the audit for each of the four years.

Chairman Vitali asked what would happen going forward. Mr. Coons explained and the appellant stated they will need to do a better job saving receipts. Appellant stated they filed their Personal Property Declaration in good faith.

Chairman Vitali stated the motion was concerning the last four years due to the audit and assessed value.

The Board again went over the audit with Mr. Coons and the appellant.

Mr. Bonamico made a motion for the 2020 Grand List to reduce the assessed value to \$2110. Seconded by Mr. Liu and passed unanimously.

Mr. Bonamico made a motion for the 2021 Grand List to reduce the assessed value to \$2640. Seconded by Mr. Liu and passed unanimously.

Mr. Bonamico made a motion for the 2022 Grand List to reduce the assessed value to \$1510. Seconded by Mr. Liu and passed unanimously.

Mr. Bonamico made a motion for the 2023 Grand List to reduce the assessed value to \$1510. Seconded by Mr. Liu and passed unanimously.

APPEAL 2023-022

Authurine Hannam-Davis	DBA – Regenerise Health LLC	300 Church St Suite 103
Personal Property		Assessed Value \$ 12,500

Appellant placed a market value of \$ 6,100 on the property and stated they missed the deadline. Mr. Coons stated they have now filed Personal Property. Mr. Coons stated the supplies were missing, so the Assessors Office estimated \$250 for supplies.

Chairman Vitali discussed the new assessed value and the appellant asked about the penalty. Chairman Vitali explained the penalty was because the appellant filed late and the penalty is State statute. Chairman Vitali recommended the appellant file before November 1 and to go to the Assessors Office if there are any questions filling out the declaration.

Mr. Liu made a motion to reduce the assessed value to \$5560. Seconded by Mr. Bonamico and passed unanimously.

APPEAL 2023-006

Louise Chapman / Mark Chapman	Out of State MV
Personal Property	Assessed Value \$ 43,000

Appellant stated they have five motorcycles registered in Vermont. Because the bikes were custom built, Orange County Choppers, the Department of Motor Vehicles would not let them register the bikes because the OCC does not have a license to do business in Connecticut. The bikes are in Vermont most of the year. Appellant stated they have Harleys and a trailer registered in Connecticut.

Mr. Coons told the Board that on September 17, notices were sent out to people who had letters registered in other states but mailing addresses in Connecticut. The appellant did file a Personal Property Declaration on time and included the five OCC bikes.

Mr. Liu asked for clarification from the appellant about custom motorcycles and the value. Appellant discussed the value of custom bikes. Mr. Coons told the Board how the Assessors Office valued the motorcycles.

Mr. Bonamico made a motion to reduce the assessed value to \$ 23,380. Seconded by Mr. Liu and passed unanimously.

APPEAL 2023-015

Usman Ahmed

DBA – Tarrar Grocery LLC

315 North Colony St

Personal Property

Assessed Value \$ 7,728

Chairman Vitali read aloud the appeal. Chairman Vitali stated the appellant placed no market value on the appeal. Chairman Vitali stated Mr. Coons went through the appellants Personal Property Declaration and corrected it. The Town now placed a value of your personal property at the store of \$6,890. Chairman Vitali told the appellant that the bigger issue going forward is for the appellant to fill out the Personal Property Declaration correctly and on time.

Appellant stated he had been filling it out, the accountant was doing it. Chairman Vitali told the appellant to make sure him or the accountant get it done.

Mr. Bonamico made a motion to change the assessed value to \$6,890. Seconded by Mr. Liu and passed unanimously.

APPEAL 2023-008

Richard Pattison / Dawn Pattison

325 Harrison Rd

Real Estate

Assessed Value \$ 349,100

Chairman Vitali read aloud the appeal, stating the Town has existing roadway on the property and this has a direct affect on the property.

Appellant showed the Board a map from the engineering department and said the engineering department came out and marked the road. Appellant stated the issue is they are being taxed on property they cannot use as it is a public road. Appellant discussed the talks they have been having with the Town. Appellant stated they were not aware the road was on their property until they had a survey done.

Chairman Vitali stated the appellant was asking the Board to do something as part of a bigger issue. A discussion was had concerning the legality of the whole issue.

Appellant stated the Town has no deed on the road. Appellant told the Board the history of the area, including Jessup Hill Rd., which no longer exists. Appellant discussed Town zoning maps.

Chairman Vitali asked the appellant what portion of the road affects their property and they discussed what value that had on the house.

Chairman Vitali stated Mr. Coons had already modified the assessed value, with consultation from the Law Department. Mr. Coons showed the Board a revision draft.

Chairman Vitali stated the whole issue still had yet to be determined. In the meantime, Mr. Coons had presented a recommendation to the Board which the Board will consider while the whole issue was still ongoing.

Mr. Bonamico made a motion to reduce the assessed value to \$ 334,600. Seconded by Mr. Liu and passed unanimously.

Chairman Vitali stated there are two remaining appeals, 2023-017 was scheduled from 7:00PM to 8:00 PM, and 2023-007 was scheduled between 6:00 PM and 7:00 PM. The time was approximately 7:45 PM, and the Board would wait until 8:00 PM to see if the appellants arrived.

Mr. Liu questioned the consent agenda. Mr. Coons stated those were clerical changes and not areas of judgement.

Chairman Vitali stated they would move to item number 6 on the agenda, the consent agenda. The Board went over the items on the consent agenda.

Mr. Liu made a motion to accept the consent agenda. Seconded by Mr. Bonamico and passed unanimously.

Chairman Vitali stated there was no old business, there was no new business, and they will break until 8:00 PM.

At 8:00 PM, Chairman Vitali resumed the meeting.

APPEAL 2023-007

Olivia Newan

Out of State MV

Personal Property

Assessed Value \$ 7,590

Chairman Vitali stated the appellant was scheduled for 6:00 PM and the applicant had not shown.

Mr. Bonamico made a motion of No Change / No Show. Seconded by Mr. Liu and passed unanimously.

APPEAL 2023-017

Amber Billings

Out of State MV

Personal Property

Assessed Value \$ 21,300

Chairman Vitali stated the appellant was scheduled to appear between 7:00 PM and 8:00 PM. The appellant had not shown.

Mr. Bonamico made a motion of No Change / No Show. Seconded by Mr. Liu and passed unanimously.

At 8:03 PM, Mr. Liu made a motion to adjourn the meeting. Seconded by Mr. Bonamico and passed unanimously.

Respectfully Submitted.

Shelley Hemenway

Recording Secretary

Board of Assessment Appeals