

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 22, 2021

MINUTES

The Monday, March 22, 2021 regular virtual meeting of the Wallingford Board of Assessment Appeals was held remotely at gotomeeting.com.

In attendance were via audio and video were Thomas Vitali – Board Chairman, Robert Avery – Board Member, Carl Bonamico – Board Member, Shelby Jackson – Town Assessor, Kevin Coons – Chief Appraiser, 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.

There were no minutes to approve.

There was no consent agenda.

Appointments were scheduled in time blocks for the virtual meeting 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, 2020.

APPEAL 2020-022

Philip L and Dawn M Parodayco

13 Park Lane

Residential

Current Market Value \$ 224,400

Chairman Vitali stated the appellant put a market value of \$ 200,000 on the property.

Appellant stated that the amount of reassessment was over 15 % increase. Appellant did research and appealed to VISION . VISION denied a change. Appellant checked surrounding homes and told the Board that homes with no improvements went up 4 or 5 % and homes with major improvements went up over 10 %. VISION told the appellant market values went up.

Appellant stated there were no major improvements done and the siding, garage, and kitchen are well over twenty years old.

Appellant stated that during the last assessment, there were no marked improvements, and this time the value is up over 15 %. Appellant stated other homes in the neighborhood did not go up as much. The appellant feels an increase of 4 or 5 % is reasonable.

Appellant presented a list of homes to the Board and these comparable homes were discussed by the Board and the appellant.

Chairman Vitali questioned the size of appellants house since there was a difference with the comparable houses submitted by the appellant. Appellant told the Board the house is two bedrooms with 912 square feet living space. Appellant stated that bigger houses do not have as big of a value as his.

Mr. Jackson stated land values did go down, but there is a lot of demand for that type of property.

Mr. Coons presented five sales which closed prior to the assessment and discussed comparable homes that sold which were similar.

A discussion was had about the comparable properties and living space.

Mr. Bonamico made a motion to reduce the market value to \$ 205,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-132

William Dudula c/o Ryan LLC

DBA Walford Owner LL

1181 Barnes Rd

Commercial

Current Market Value \$ 13,613,100

Chairman Vitali stated the appellant placed a market value of \$ 10,000,000 on the property.

Appellant stated that revenue is down every year.

Mr. Jackson stated he had a discussion with the appellant and they had both reached an agreement to reduce the market value to \$ 12,500,000, which is a fair market value.

Appellant stated that if the reduction was granted, his client will not bring this appeal to Superior Court.

The Board reviews the confirmation email attached in the agenda packet and confirmed with Mr. Jackson and the appellant that they both agreed.

Mr. Bonamico made a motion to reduce market value to \$ 12,500,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-173

Janice Walford AJ DeRobertis

DBA Allnex USA

528 South Cherry St

Personal Property

Ms. Walford stated she is the finance director, and the appeal was filed by their last consulting firm.

Chairman Vitali stated the appeal was filed by Nationwide Consulting Co Unc and appellant stated correct.

Appellant stated she just received paperwork from the Assessors office today about the appeal.

Mr. DeRobertis joined the meeting on the phone.

Mr. DeRobertis stated that when filling out the 2019 Personal Property Declaration, Nationwaide inadvertently did not fill out the Environmental Agency form. Appellant stated the Assessors office told him they did not sign a manufacturing exemption form. Appellant questioned why they did not request the same information on previous forms. Appellant said the air and water pollution equipment was granted exemption previously.

Mr. Jackson stated the tax exemption form was not properly requested so the Assessors office waived their right to that exemption. Mr. Jackson stated the proper time to bring that up was at last years hearing.

Appellant stated any errors could be fixed and they had used that before and it had worked.

Mr. Jackson stated this was not a simple matter and perhaps the appellant should take it to Superior Court. Mr. Jackson said the statute that was sighted did not apply to this case.

Chairman Vitali stated he believed due to the legal nature and the size and scope of this matter, that the Board is not prepared to deal with this appeal. Chairman Vitali stated the Board would have to talk to Wallingford Corporate Council and apply that to the ruling.

Ms. Walford stated they reached out to the Assessors office and they were willing to talk about this.

Chairman Vitali stated this was beyond the scope of the Boards ability. Chairman Vitali stated this is an important issue not only for the Town, but for the appellant as well.

Mr. Bonamico made a motion of No Change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-032

Charles D and Renee J Liu

74 Grandview Ave

Residential

Current Market Value \$ 301,000

Chairman Vitali stated the appellant placed a value of \$ 95,300 on the property.

Appellant stated the Town has the value as much higher, the house has had no major improvements, and questioned why it was so high.

Chairman Vitali stated the increase since the prior evaluation, the Town only increased the property value by approximately \$ 3,000.

Appellant stated that value had not always reflected properly.

Chairman Vitali stated a previous appeal was never filed.

Appellant discussed comparable properties.

Chairman Vitali stated the appellant did provide comparable properties and a lengthy discussion was had comparing comparable properties to the appellants property.

Mr. Jackson discussed comparable properties.

Appellant stated their property is not in excellent condition.

Chairman Vitali stated that the Town had done their work, recommending changing the condition from good to average.

Appellant listed significant problems with their house, such as siding and a non-working bathroom.

Mr. Bonamico made a motion to reduce market value to \$ 281,400. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-023

Christine E Peterson

3 Parkview Rd / 3 Plymouth Ct

Residential

Current Market Value \$ 204,700

Chairman Vitali stated the appellant placed a market value of \$ 194,000 on the property.

Appellant believes \$ 190,000 to \$ 195,000 would be fair. Appellant said there have been no updates in the home and that VISION compared the home to updated homes in the area. Appellant goes over comparable properties which were submitted in the appeal.

Chairman Vitali stated the Town had reviewed the appeal and done comparisons. A discussion was had about the comparable properties provided by the Assessors office.

Appellant feels she would only get \$ 190,000 to \$ 195,000 if she were to put her house up for sale. Appellant reiterated that nothing had been updated.

Mr. Bonamico made a motion to reduce market value to \$ 198,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-026

Joseph and Tammy Raccio

123 Chimney Hill Rd

Residential

Current Market Value \$ 523,100

Chairman Vitali stated the appellant placed a market value of \$ 500,000 on the property.

Appellant stated they had a professional appraisal done and that it was they are basing the appeal on.

The Board reviewed the appraisal.

Chairman Vitali stated the Assessors office had reviewed the appeal and appraisal and had gone out and reviewed comparable properties. The Town had made some modifications to the property such as a change in the overall condition and a shed that was removed. Chairman Vitali stated the ruling will be based upon the appraisal, review of comparable properties, and a modification on the condition.

Mr. Bonamico made a motion to reduce market value to \$ 506,400. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-068

Renee Scatton

476 South Main St

Residential

Current Market Value \$ 235,700

Chairman Vitali stated the appellant placed a market value of \$ 200,000 on the property.

Appellant stated the house is a dated ranch and it had not been remodeled. Appellant talked about the house next door that has new siding and central air. Appellant stated her house went up \$ 5,000 for a house that needs a lot more work done .

Chairman Vitali stated the Assessors office went out and looked for comparable properties of sold houses. A discussion was had on the Town provided comparable properties.

Appellant stated she did not file an appeal before because she was too late. Appellant stated her home needs a new roof, windows, and siding and she does not believe she could get \$ 235,000 for the house.

Mr. Bonamico made a motion to reduce market value to \$ 228,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-153

United Concrete Products Inc.

Jon Gavin

173 Church St. Yalesville

2020 Regular Motor Vehicle

Chairman Vitali questioned the appellant and confirmed that the appellant has eight appeals that are the same objection, they are just eight different trailers.

The discussion that was had concerned all eight appeals and all eight trailers.

Appellant stated they bought eight new trailers from a dealer in New Hampshire. Appellant said the trailers were sitting in a factory in Arkansas and he wasn't delivering. Appellant stated he did not know in 2017 and 2018 that the exemption existed. Appellant applied for the exemption, and then Rhonda from the Assessors office called him and told him they were rental trailers. Appellant called the owner of the trailer company. Appellant stated they bought the trailers brand new, they were delivered from the factory to their place. Appellant said they were paying the Town every year for the trailers because they didn't know they were exempt. Appellant stated these were not used trailers, they were bought new.

Chairman Vitali asked about ownership and asked why does the Board have a Certificate of Title from the State of Maine. Chairman Vitali said the State of Connecticut DMV showed up as used on the title.

Appellant stated it is a finance company and that they had the trailers made for them. They had to make the trailers but they did not cover the freight. Appellant stated he did not know why he titled them and the dealer put them in his own name.

Chairman Vitali stated the Connecticut Certificate of Title is from the state of Maine. Chairman Vitali stated that because they were titled somewhere else, they are used. Exemptions do not exist on used.

Both the Chairman and appellant did not understand why they were titled to Maine.

Chairman Vitali stated that because the titles say used, they cannot do anything.

Appellant stated he may have to go to Superior Court.

Chairman Vitali stated that based on the title, the Board was not going to override or enact an exemption. The Board then ruled on all eight appeals.

APPEAL 2020-153

United Concrete Products Inc. Jon Gavin 173 Church St. Yalesville

2020 Regular Motor Vehicle

Mr. Bonamico made a motion of No Change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-154

United Concrete Products Inc. Jon Gavin 173 Church St. Yalesville

2020 Regular Motor Vehicle

Mr. Bonamico made a motion of No Change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-155

United Concrete Products Inc. Jon Gavin 173 Church St. Yalesville

2020 Regular Motor Vehicle

Mr. Bonamico made a motion of No Change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-156

United Concrete Products Inc. Jon Gavin 173 Church St. Yalesville

2020 Regular Motor Vehicle

Mr. Bonamico made a motion of No Change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-157

United Concrete Products Inc. Jon Gavin 173 Church St. Yalesville

2020 Regular Motor Vehicle

Mr. Bonamico made a motion of No Change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-158

United Concrete Products Inc. Jon Gavin 173 Church St. Yalesville

2020 Regular Motor Vehicle

Mr. Bonamico made a motion of No Change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-159

United Concrete Products Inc. Jon Gavin 173 Church St. Yalesville

2020 Regular Motor Vehicle

Mr. Bonamico made a motion of No Change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-160

United Concrete Products Inc. Jon Gavin 173 Church St. Yalesville

2020 Regular Motor Vehicle

Mr. Bonamico made a motion of No Change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-016

Victoria Krasowski 35 Yalesville Square / 230 Main St # 35

Residential Current Market Value \$ 95,400

Chairman Vitali stated the appellant puts a market value of \$ 80,000 to \$ 82,000 on the property.

Appellant stated yes, but feels even that is too high.

Chairman Vitali stated prior to this year, appellant had an assessed value of \$ 61,500 which is a market value of \$ 87,800. Appellant did not feel it should go to \$ 95,400 because mobile homes tend to depreciate in value. Appellant discussed new units that were listed for sale lower than hers. Appellant said her trailer is 20 years old.

The Board reviewed the new units sale prices and comparable properties.

Mr. Bonamico made a motion to reduce the market value to \$ 76,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-104

Walmart Real Estate Business Trust

Gregory Servodidio, ESQ.

844 North Colony Rd

Commercial

Current Market Value \$ 18,743,700

Chairman Vitali confirms appellant has the authorization to speak for Wal-Mart.

Appellant stated he is an attorney with Pullman & Comley. Appellant stated they had an informal hearing with VISION and included the information given to the Board. Appellant stated he also discussed some information with Mr. Jackson.

Appellant stated they used the income capitalization approach to determine the value. Appellant discussed rent and price per square foot. Appellant stated the Town did an income approach, which was provided to the appellant. Appellant discussed the contradicting opinions of market rent and said the Town is using a higher market rent.

Appellant stated it was not easy to find comparable properties, but presented some comparable stores to the Board, including the price per square foot and rent. Appellant stated other communities assessing Wal-Mart over the past few years had been resolved in appeals. Appellant stated that the primary information is the income approach to value as well as sales data.

Chairman Vitali stated that these were based on Superior Court Judgements. Appellant stated correct.

The Board reviewed with the appellant the comparable properties.

Mr. Jackson stated that normally, the Assessors office would send this to Superior Court, but we were hoping to come to a consensus.

Appellant stated he did have a conversation with Mr. Jackson in an attempt to bridge the gap, but they seem to be too far apart for an agreement.

Chairman Vitali stated for a BAA hearing, this is high level discussion. Appellant needs a legal discussion based on these other stipulated judgements. Chairman Vitali stated he feels that the appellants next course of action would be Superior Court.

Mr. Bonamico made a motion of No Change and to move to the next legal stage. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-103

RSS COMM2014UBS5-CT CHL LLC Elliott Pollack ESQ.

110 Leigus Rd

Commercial

Current Market Value \$ 35,604,600

Chairman Vitali stated the appellant put a market value of \$ 22,500,000 on the property.

Appellant stated that the property was valued in 2015 at \$ 42,400,000 and they did not think that was even close to the market value. Based on a recent independent appraisal of \$ 38,000,000, the value went down to \$ 35,108,000.

Appellant said the land value is \$ 12,000,000 and with an income approach, it knocks the value down considerably. Appellant stated the use of the property is for office space. Appellant discussed rental properties, vacancies, and price per square foot.

Mr. Jackson stated he had been discussing these issues with the appellant to try and reach an agreement. Mr. Jackson stated this was very complex and he wanted to allow extra time for discussion and now they are not able to come to a conclusion. Mr. Jackson stated every reevaluation year, the Assessors office gets appraisals on a few properties so they can get a second opinion and get it right.

Chairman Vitali stated this is a complex issue and is very critical to both parties. Chairman Vitali said the Board does not have the appraisal, this is a complex evaluation, and he did not think they could settle this as a Board.

Mr. Bonamico made a motion of No Change and to move to the next legal stage. Seconded by Mr. Avery and passed unanimously.

Mr. Coons and Mr. Jackson tried to call the two remaining appellants that were scheduled for 8:00 PM and did not phone in. The Board decided they would table these hearings and have the Assessors office reschedule them to a different night.

APPEAL 2020-018

Mark and Janet Swanson 45 Nod Brook Rd
Residential Current Market Value \$ 293,400

Mr. Bonamico made a motion to table. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-115

C2 Land L P Rob Unkle 600 Northrop Rd
Commercial Current Market Value \$ 11,115,000

Mr. Bonamico made a motion to table. Seconded by Mr. Avery and passed unanimously.

There was no old business.

There was no new business.

At 8:40 PM, Mr. Avery made a motion to adjourn. Seconded by Mr. Bonamico and passed unanimously.

Respectfully Submitted.

Shelley Hemenway

Recording Secretary

Board Of Assessment Appeals