

March 14, 2022

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 14, 2022

MINUTES

The Monday, March 14, 2022 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, 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.

The Board would vote on minutes previously submitted at the end of the meeting.

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, 2021.

APPEAL 2021-001

Randy Cewly	DBA – Gold Coast Surfboards LLC	22 North Plains Industrial Rd
Personal Property	Jason Larkins	Assessed Value \$6250

Appellant was not in the state and sent Jason Larkins to represent him. Mr. Larkins called the appellant on the phone. Appellant proceeded with the appeal by phone and gave permission to the Board for Mr. Larkins to represent him and speak on his behalf.

Chairman Vitali read the application, which stated the appellant did not receive notice or the Personal Property application and this is their first time doing business in Connecticut. Appellant stated they have one company laptop and a laser printer that is owned by FedEx.

Chairman Vitali stated the Town has a market value of \$5000 for furniture, fixtures, and equipment, as well as a 25% penalty, which is \$1250, for filing the Personal Property declaration late, bringing the total

Personal Property assessment to \$ 6250. Appellant placed a market value of \$ 401.85 on equipment, which is a laptop.

Appellant stated they did not get the form, they just received the notice for the requested hearing.

Chairman Vitali queried Mr. Coons about the appellant not submitting the Personal Property form at the appropriate time. Mr. Coons stated that was correct.

Chairman Vitali stated this was the first time the Assessors Office has found Gold Coast Surfboards as an entity, the Assessors Office was looking for a filing, that triggered the appellant did not file, so that is a penalty.

Mr. Coons stated the Assessors Office estimates the assessment based on the size and type of business.

Appellant stated the business was supposed to be shipping items out, but they cannot get any of the stuff in to ship out. Appellant stated they would not have rented if he knew the shipping problem would be a continuing issue.

Mr. Coons stated the Assessors Office mailed blank declarations in September to every business on their list as well as welcome letters.

Appellant stated they did not have employees for months and they have been having issues with mail and did not receive it.

Mr. Bonamico asked appellant when he received the invoice. Appellant stated he filed the appeal on February 16, so within a day or two before.

Chairman Vitali asked if the appellant filed a declaration on February 16. Appellant stated yes.

Mr. Coons stated the Assessors Office mailed out a declaration to Lake Forest Illinois location, the Church St location is a clerical error. Chairman Vitali stated the property is located at 22 North Plains Industrial Rd.

Mr. Coon stated the notice sent out was not an invoice, it was just a notice of assessment. Based on \$6250, the bill would be approximately \$178 and will be mailed in June.

Appellant stated they are waiting for inventory. Mr. Larkins stated there is a chair and a laptop at the property.

Mr. Coons told appellant they will be sending out Personal Property forms in September. Chairman Vitali stated the forms are to determine the actual value of what is there.

Appellant asked if the Board would consider the penalty.

Chairman Vitali stated the 25% penalty is a state statute and the Board cannot change the 25%.

Chairman Vitali stated this appeal comes down to the fact that the application for tax exemption needs to be filed by December 31. Mr. Coons stated the application was filed after the deadline. Mr. Coons stated going forward for the 2022 Grand List, the van is eligible. Mr. Coons stated this is a Town ordinance.

Chairman Vitali stated this is a Town ordinance and when it is a State statute, the Board is bound to follow the State. Chairman Vitali asked Mr. Coons if there have been notices about this. Mr. Coons said no, it has been a town ordinance since March 2001.

Mr. Coons stated the market value is \$26800. Appellant stated that this is a mobility van, which costs \$40000. Motor vehicle department does not give special plates. Mr. Coons stated the registration does not tell us it is a mobility van. Mr. Coons stated they are being assessed on the year, make, and model, not the extras.

Chairman Vitali stated the Board is voting on exemption and not the value.

Mr. Bonamico made a motion to grant the exemption for the mobility van. Seconded by Chairman Vitali and passed unanimously.

APPEAL 2021-035

Mark Kanevsky	DBA- Beautiful Life Adult Day Care LLC	135 North Plains Industrial Rd
Personal Property		Assessed Value \$ 12500

Chairman Vitali stated the appellant placed a market value of zero on Personal Property.

Appellant stated he is trying to open a business, he is having problems with the State, and he does have donated furniture and televisions on the property. Appellant stated he would like to pay taxes, but only on what he actually has. Appellant stated they are trying to open a business for def and blind people and all he has is donations from another day care.

Chairman Vitali asked if this is an operating business. Appellant stated he did have an open house last year, and they will be opening next month.

Chairman Vitali asked Mr. Coons the difference between an operating business vs a business going to open. Mr. Coons stated if a business was active as of October 1, 2021, the business is required to file.

Chairman Vitali stated they have to start somewhere with a new business. Chairman Vitali asked Mr. Coons what from the Assessors Office triggers a Personal Property form to be sent. Mr. Coons stated the Assessors Office looks through newspapers, through the electric division, and canvassing around town to find new businesses. Mr. Coons stated the Assessors Office bases the estimates on size and equipment.

Mr. Coons asked if the appellants LLC is active. Appellant stated LLC is active from two years ago.

Chairman Vitali stated photos show the appellant has furniture, desks, computers. Appellant has been trying to open for one and a half years, so they are doing things, preparing for clients.

Appellant stated the computers belong to volunteers, specifically for def people.

A discussion was had about someone from the Assessors Office going to visit the business.

Mr. Coons told the appellant that whatever he declares on his Federal Tax return should be on the Personal Property.

Mr. Bonamico made a motion to reduce the assessed value to \$2000 plus the 25% penalty which is \$500, making the total assessed value \$ 2500. Seconded by Chairman Vitali and passed unanimously.

APPEAL 2021-025

Paul Wanat

2001 Ford Ranger

MV

Assessed Value \$ 3650

Appellant stated his property tax went up, he went to the Assessors Office and his 21 year old truck still went up in value. The Assessors Office told him all used vehicles taxes went up.

Mr. Coons stated the average retail value is \$5225.

Appellant stated his car has 120,000 miles and is 21 years old. His boat trailer was \$ 425, now it's \$500. Appellant said he was being lied to and was wondering why he is the only person contesting their used car increasing value. Appellant stated the Kelley Blue Book value is \$4100 and appellant asked how come his house value went up.

Chairman Vitali stated house values are off the scale. Mr. Coons stated the assessed value of the property did not change from last year, this has to do with exemptions.

Chairman Vitali stated the Board was there for the car, not the house or trailer. Chairman Vitali stated there are facts as to why assessed value for used cars is going up.

Appellant wanted to know where they are getting these numbers from. Mr. Coons shows the appellant a printout from JD Powers, which showed the average retail at \$ 5225.

Mr. Bonamico made a motion to reduce the assessed value to \$3170. Seconded by Chairman Vitali and passed unanimously.

APPEAL 2021-004

Michael Cassello

1445 Durham Rd

Real Estate

Assessed Value \$ 165,600

Chairman Vitali asked the appellant what the value of the house was on October 1, 2021.

Appellant stated the house may be worth more, but he is unable to sell it. Chairman Vitali read aloud the BAA application, which stated there is a squatter living there and the house needs to be totally gutted and renovated.

Appellant explained how he purchased the property and explained how the squatter was still living there, not paying rent. Appellant placed a market value of \$175,000 on the property. Appellant stated the house needs to be totally gutted and it will take \$125,000 to \$150,000 to repair.

Chairman Vitali questioned Mr. Coons about the house going up \$2500 for the reevaluation and asked Mr. Coons when the last time someone from the Assessors Office was at the property. Mr. Coons stated 2009 was the last time someone from the Assessors Office was there. Mr. Coons continued, saying they may not have gone on the property for the town wide reevaluation, due to no trespassing signs on the property.

Mr. Coons discussed the different range of conditions for houses, including average, fair, and poor. Appellant stated the house is in beyond poor condition.

Mr. Bonamico made a motion to reduce the assessed value to \$140,000. Seconded by Chairman Vitali and passed unanimously.

APPEAL 2021-030

Faran Siddioy

DBA- One Stop Mart

68 North Turnpike Rd

Personal Property

Assessed Value \$ 3190

Chairman Vitali stated this hearing is in regards to Personal Property for One Stop Mart LLC.

Appellant stated that was the store and all the property is rented from One Stop Properties LLC.

Chairman Vitali stated this was for the personal property internally in the store, such as shelving and racks. Chairman Vitali continued that because Personal Property was filed late, there is a penalty. The current assessed value is \$ 3190 including penalty.

Mr. Coons stated the appellant did file a declaration, but filed it late, and the assessed value is \$ 3190.

The appellant was scheduled at 6:00 PM. The time was approximately 8:25. Chairman Vitali stated the appellant was No Show.

Mr. Bonamico made a motion for No Change due to No Show. Seconded by Chairman Vitali and passed unanimously.

Chairman Vitali stated the Board received minutes from March 25, 2021, March 29 2021, and September 11, 2021. Since the Board had yet to review the minutes from September 11, 2021, they would vote on those at a later time.

Mr. Bonamico made a motion to approve the minutes for March 25 and March 29 2021. Seconded by Chairman Vitali and passed unanimously.

There was no old business.

There was no new business.

At 8:30, Mr. Bonamico made a motion to adjourn the meeting. Seconded by Chairman Vitali and passed unanimously.

Respectfully Submitted.

Shelley Hemenway

Recording Secretary

Board of Assessment Appeals