

March 16, 2022

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 16, 2022

MINUTES

The Wednesday, March 16, 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, Robert Avery-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, 2021.

APPEAL 2021-027

Nina Parisi

6 Sorento Rd

Real Estate

Assessed Value \$143,900

Chairman Vitali stated the appellant placed a market value of \$141,900 on the property. Chairman Vitali read the application aloud and stated the deck is not attached to the house, it is portable and not permanent. Appellant wrote the deck cost \$650 to build.

Appellant stated the deck was appraised at \$2000, which is not even close to that amount, the deck is not permanent and is only 12 by 16 feet.

Chairman Vitali stated the permit amount is for \$2000. Appellant stated they had to take out a permit and did not know what it would cost. Appellant said Ian from the Assessors Office came out and saw the deck was not attached to the house.

Mr. Coons stated there were permits for central air and a deck, and the combination of the two changed the assessed value from \$140,700 in 2020 to \$143,900 in 2021. Appellant shows Mr. Coons and the Board photos and Mr. Coons asked if you can easily take it up.

Appellant stated yes, it is sitting on blocks, no cement. Appellant stated she did it that way because she did not know where she wanted the deck placed.

Chairman Vitali stated the appellant had an increase of \$3200 in assessed value. Chairman Vitali continued and said the appellant did install A/C, which was a \$3500 permit.

Appellant stated that was correct.

Mr. Bonamico made a motion to reduce the assessed value to \$142,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2021-041

Michael D. Reiner ESQ.

91 South Main St LLC

91 South Main St

Real Estate

Assessed Value \$275,900

Appellant stated the property was a small building built in 1910, on a small commercial lot. Appellant believes the market value should be \$275,000.

Chairman Vitali asked the appellant why he believes it should be \$275,000. Appellant stated no work had been done to upgrade the property and it should be a declining property.

A discussion was had about the difference between market value and assessed value.

Mr. Coons stated the assessment changed based on the Income and Expense statement.

Appellant stated it changed in 2021 from a commercial lot to a three family. Mr. Coons stated that was correct. Mr. Coons stated the assessed value went from \$240,900 in 2020 to \$275,900 in 2021.

Chairman Vitali stated right around \$400,000 is good for that property. Chairman Vitali stated he looked at recently closed sales on MLS, and \$400,000 on South Main St. is a viable number. Chairman Vitali asked if it was fully rented.

Appellant did not believe so. Mr. Coons stated, based on income and expenses, no, it was not fully rented.

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

APPEAL 2021-014

Mark Kolakowski

DBA- Elite Construction Rentals LLC

5 Alexander Dr

Personal Property

Assessed Value \$ 3,533,780

Appellant stated this was concerning being late. Appellant stated he has been a resident of Wallingford for a long time, and moved the company to Wallingford from West Hartford. His company is a great tax paying entity. He has never been late before, the penalty is excessive, and he files his taxes in detail and with documentation.

A discussion was had about previous years taxes and how the company is growing over the years.

A discussion was had about the extenuating circumstances and personal issues that were going on.

Mr. Coons stated the appellant filed before the extension deadline of December 15. The appellant filed late, but prior to the extension deadline. Mr. Coons and Rhonda from the Assessors Office both recommend to remove penalty as a one time exception.

Mr. Bonamico made a motion to remove the penalty. Seconded by Chairman Mr. Avery and passed unanimously.

APPEAL 2021-033

Hugo Carrillo

DBA- Taekwondo Elite LLC

950 Yale Ave Unit 32

Personal Property

Assessed Value \$6,250

Ms Paula Tatiana Espana presented a letter to the Board allowing her to speak on behalf of the appellant.

Chairman Vitali stated the appellant placed a market value of \$4250 on personal property.

Appellant stated they also received a penalty and questioned why the personal property was valued at that price. Appellant stated all equipment they have is used and second hand. They do not have any other personal property, just training equipment, which is roughly valued at \$2500. They do not have a computer. This is their first year in Wallingford, and they never received any mail other than the notification with the penalty already there.

Chairman Vitali told the appellant they have until November 1 to file Personal Property. Chairman Vitali asked the appellant if by the time they found out about it, the date had already passed. Appellant stated yes.

Chairman Vitali stated the appellant then filled out the Personal Property form. Mr. Coons stated the Personal Property form was only filled out for the Board of Assessment Appeal.

Chairman Vitali stated the appellant has \$8600 in net assessment. Mr. Coons said yes, that includes the penalty from not filing.

Appellant stated he had not received a penalty before, this is his first year.

Chairman Vitali asked if the appellant had been receiving tax bills without filing a Personal Property Declaration. Mr. Coons stated that was the way it appeared.

Appellant stated he always pays the property tax and that he had received one notice in all that time. Appellant stated he had always been on time and had never received a penalty, even for the 2020 bill.

Chairman Vitali stated that going forward, this needed to be addressed. He continued by telling the appellant he needs to clean it up, pay the taxes, next year file on time and the appellant will start with a fresh slate. Appellant stated he would file from this point forward.

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

Appeal 2021-019 ended at approximately 7:05 PM. The Board waited for the next appellants to arrive. The meeting resumed at 7:30 PM.

APPEAL 2021-029

Edward R. Bradley

2 Hampton Trail

Real Estate

Assessed Value \$175,900

Chairman Vitali stated the appellant placed a market value of \$ 245,400 on the property. The Town has a market value of \$ 251,400 on the property. Chairman Vitali read aloud the application. Chairman Vitali asked the appellant what had reduced the market value.

Appellant stated it was not so much the market value, but the appraisal went up. There was damage to the garage due to a leak that was leaking water for hours.

Chairman Vitali stated the damage has now been repaired and the house was back to normal.

Appellant told the Board about the leak, how it was leaking for three to four hours, and how the water destroyed sheetrock and insulation. Appellant hired a contractor to fix what was damaged. The appellant talked to an appraiser from town and they said it was an improvement.

Chairman Vitali stated the assessed value was \$ 171,800 and went to \$ 175,900. The market value went from \$ 245,428 to 251,200. Chairman Vitali asked the appellant if he did not think the value of the house went up because they were just repairing damage. The appellant stated yes, that was correct.

The Board looked at the pictures submitted by the appellant.

Mr. Bonamico made a motion to reduce the assessed value to \$ 171,800. Seconded by Mr. Avery and passed unanimously.

APPEAL 2021-028

Anna Hladky

616 North Elm St.

Real Estate

Assessed Value \$ 208,700

Chairman Vitali stated the appellant placed a value of \$ 274,900 to \$ 279,900 on the property and appellant wrote on the application that taxes were increased. Chairman Vitali stated the current assessed value was \$ 208,700, with a market value of \$ 298,200.

Appellant stated in August 2020, she received a call from the company doing the reassessment and told them she removed one full bedroom on the first floor. Now it is a two bedroom cape. She removed a full garage bay, now it is a one car garage. They also removed a large barn on the property. Appellant stated that Ian from the Assessors Office stated all measurements were accurate, however based on the removal of the bedroom, garage bay, and the barn, her taxes still increased by \$ 600.

Chairman Vitali stated the appellant also did a lot of work on the house.

Appellant stated her husband was working on the bedroom, carpeting, and putting in a drop ceiling downstairs.

Chairman Vitali asked the appellant about all the exterior work they had done.

Appellant stated they had new windows put in and new siding. Chairman Vitali stated there were no building permits for any of the work done.

Appellant stated they had siding, windows, and a roof.

Chairman Vitali stated all of those need to have building permits. Chairman Vitali stated the appellant also has a new driveway.

Appellant stated the phone call was for 2020. Mr. Coons said yes, that was for the town-wide re-evaluation. Mr. Coons stated a permit was not needed for the driveway, but the windows, siding, and roof all should have had permits.

Chairman Vitali stated this was concerning the Grand List for October 1, 2021, what was the value on that date. Chairman Vitali said the bigger problem was the work that was done did not have permits. Chairman Vitali continued and stated those need to be recorded with the Town and those are improvements.

Appellant was thinking about the construction, and how the house went from a three bedroom to a two bedroom house.

Mr. Coons stated the 2020 re-evaluation reflected going from a three bedroom to a two bedroom.

Chairman Vitali asked the appellant about work being done inside the house. Appellant stated nothing was done inside the house, all outside. Chairman Vitali stated all the work without permits could be a problem down the road for the appellant. Chairman Vitali explains possible problems that could happen.

Mr. Coons stated that Ian from the Assessors Office went out to the property, remeasured the house, and reviewed all of the information. Mr. Coons said from the Assessors Office standpoint, the value should have increased. Mr. Coons stated there was also a finished basement that was not in the Assessors records. Mr. Coons stated the Assessors Office looks for basement walls, ceiling, and heat.

Chairman Vitali stated that Ian was out there last week and the value went up because of the basement. Mr. Coons stated yes, and the Assessors Office would change it going forward for 2022.

Chairman Vitali showed the appellant the Personal Property card for her house. A discussion was had about the appraised value and assessed value of the property.

Appellant stated the assessed value seemed like a lot, given the fact that it is now a two bedroom.

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

At 7:52 PM, Chairman Vitali stated they would vote on the minutes for September 11, 2021 meeting at another time so Mr. Avery can also review them.

There was no old business.

There was no new business.

At 7:53 PM, Mr. Bonamico made a motion to adjourn the meeting. Seconded by Mr. Avery and passed unanimously.

Respectfully Submitted.

Shelley Hemenway

Recording Secretary

Board of Assessment Appeals