

March 21, 2022

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 21, 2022

MINUTES

The Monday, March 21, 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 2021-018**

Jeanine May, Janice Warford, Kourtney Hester, Frank DiChristina DBA – ALLNEX INC 528 South Cherry St

Personal Property

Assessed Value \$ 4,029,466

Mr. Coons handed the Board a letter of authorization. Site Manager Frank DiChristina was in attendance with Jeanine May, Kourtney Hester, and Janice Warford joining by phone.

Chairman Vitali reads aloud the appeals and stated the appellant was asking to file an amended return and was asking for changes.

Appellant stated they wanted to clarify the exempt items and they felt some should be on the manufacturers exemption. Appellant stated there were about twenty items they would like to discuss.

Chairman Vitali clarified with the appellant that of all their personal property, some were not listed for manufacturers exemption.

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Appellant stated some items were denied and some were exempt. Appellant stated it was his understanding that they would be doing that tonight.

Chairman Vitali asked the appellant that the list they get is a yearly list and it is the same list every year. Appellant stated yes.

Chairman Vitali asked if these items in the past, were they tax exempt. Appellant stated yes, they had a meeting with the previous Town Assessor in 2018 or 2019 where some were no longer exempt. Chairman Vitali stated that it is narrowed down to discussing twenty items. Chairman Vitali asked if the list he had were those twenty items.

Appellant goes over the appeal and the amended return sent on March 10. Appellant stated they have an original appeal and another amended return.

Mr. Coons said he has an amended declaration which was filed at 5:05 PM that afternoon. Mr. Coons gives the e-mail and amended declaration to the Board.

Chairman Vitali stated the appellant placed a market value of \$2,746,000. Mr. Coons stated that would be net value after exemptions.

A discussion was had about the amended declaration.

Mr. Coons stated the second amended declaration was a little bit higher than the first amended Personal Property Declaration.

Mr. Coons stated Rhonda from the Assessors Office has been working with Kourtney Hester extensively. Mr. Coons stated the Assessors Office had not been able to go through what was just e-mailed an hour ago. Mr. Coons stated Rhonda did not mention there were twenty items that were questionable and Mr. Coons had not seen the list that the appellant had.

Mr. Coon stated the other issue was equipment was originally declared, but was not part of the process yet. It was new and not being used yet, or Construction in Progress ( CIP ).

Chairman Vitali asked if we were taxing that because it is not part of production yet.

Mr. Coons stated the Assessors Office processes the Personal Property Declaration exactly as they had declared it, then they saw a 2 million dollar discrepancy, which could be a clerical error on the part of the appellant.

Mr. Coons stated the equipment purchased and not put into use wouldn't be taxable for 2021. It should be declared in 2022 and then it would be eligible for an exemption.

Appellant confirmed that once the CIP equipment was completed and in service, they would be eligible.

Mr. Coons asked if those were the twenty items they were asking about, and are those twenty items considered CIP.

Appellant stated no, that was a separate issue. They have approximately 7 or 8 items requesting to be manufacture exempt. A discussion was had on the approximately twenty items.

Appellant stated there is an abandoned building on the property. Chairman Vitali asked how was the building relevant to the appeal. Mr. Coons stated that would be real estate. Chairman Vitali stated the appellant would have to file another appeal for real estate.

Chairman Vitali asked if the appellant had an amended declaration to amend those items.

Mr. Coons stated that was from the filing in December and the appellant had just filed an amendment an hour ago. Those items were declared in December and in code 13 as manufacturing equipment.

Appellant stated some items remained on the regular business and some on exemption. Appellant said there were 7 requests to go to code 13, manufacturing machine and equipment. Appellant stated they were originally in manufacturing exemption and they had always been in manufacturing exemption.

Chairman Vitali asked if they were trying to determine the assessors final net assessment.

Mr. Coons stated the Assessors Office had a net assessment of just over 4 million dollars, with a difference of approximately 2 million dollars in assessed value with what the appellant believes it should be. Appellant stated that a large portion of that was CIP.

Chairman Vitali stated that the appellants gross assessment went up and the exemptions went down.

Appellant stated that from the 2020 Grand List, it went up to 4 million this year and that has 2 million in CIP which should not be assessed.

Mr. Coons asked the appellant if there was anywhere on their December filing where the equipment was listed. Appellant said yes. Mr. Coons had the original Declaration from December and the amended declaration which showed three items with an asterisk for CIP. Mr. Coons showed the Board the list.

Appellant reads a list to the Board. The list is the equipment in question. The list includes, but is not limited to, manufacturing equipment, lease hold assessment equipment, and CIP equipment.

Mr. Bonamico asked the appellant if Mr. Coons had seen the list. Mr. Coons stated he had not seen the list. Appellant stated they did not believe Rhonda from the Assessors Office saw the list.

Mr. Coons stated viewing this list, the Assessors Office would need more time to recalculate.

Chairman Vitali stated the Board was trying to determine if the net assessment was 4 million or two million. Chairman Vitali stated this hearing was a difficult task, especially considering 3 million of CIP. Chairman Vitali stated that was a big variable.

Appellant stated that was the list they went over with Rhonda and they agreed once the equipment was in service, they would be eligible for exemption.

Chairman Vitali asked the appellant what they feel is the assessed value for 2020 should be.

Mr. Coons stated he had talked to Rhonda when they received the appeal. He was under the impression that there was a clerical error made by the taxpayer and we would exchange information with Allnex. Mr. Coons stated he was okay with the CIP items because they are exempt, it was a clerical error, but now the appellants opinion is that there are more items that are eligible for exemption.

Chairman Vitali stated there were too many variables, and recommend it be tabled and moved to Wednesdays agenda.

Mr. Bonamico made a motion to review the case and revote on Wednesday, motion to table until Wednesday. Seconded by Mr. Avery and passed unanimously.

Chairman Vitali told the appellant to work with the Assessors Office, and if something is worked out, the Board can just vote on the agreement.

At 6:40 PM, the Board moved to item number 6 on the agenda: Old Business. Mr. Bonamico made a motion to approve the minutes from September 11, 2021. Seconded by Mr. Avery and passed unanimously. The Board was given minutes for the March 14 2022 and the March 16 2022 meetings for their review.

At 6:50 PM, the next appellant arrived.

#### **APPEAL 2021-034**

Richard Ranciato DBA Ranciato & Ranciato Licensed public Adjusters Group LLC 300 Church St STE 300

Personal Property Assessed Value \$ 12,500

Chairman Vitali stated the appellant claimed his personal property for business is valued at \$1,900.

Appellant stated it might even be less. Appellant stated the pictures the Board had of his office was all he had. Appellant said he missed the notice of declaration and when he received the notice, he filed an appeal. The appellant said most of his stuff comes from other businesses and is old.

Chairman Vitali asked if the appellant had filed in the past.

Appellant stated no, he had just moved, and he did not realize he needed to file.

A discussion was had between the Board and the appellant what was in the appellants office and what was in the pictures.

Chairman Vitali told the appellant that based on the fact that the appellant did not file, the estimated value was \$ 10,000 with an added 25 % penalty of \$ 2,500.

Chairman Vitali stated the appellants amended Personal Property Declaration showed \$1,000 worth of items. A discussion was had about the amended declaration. Chairman Vitali stated the Board would go by the \$1,900 on the appellants appeal. Chairman Vitali stated the appellant had to file the Personal Property Declaration every year.



Appellant stated they did not file Personal Property and they formed the corporation in 2017 and opened in 2018. Appellant stated he was on the phone last year for an appeal.

Chairman Vitali told the appellant that the assessed value included a 25% penalty of \$14,650 because the appellant did not file.

The Board reviewed the Personal Property declaration. Mr. Coons stated the Assessors Office was comfortable with the amount declared on their declaration.

Chairman Vitali stated the Board could not do anything about the 25 % penalty. Chairman Vitali told the appellant to file on time from now on to avoid the penalty.

Mr. Bonamico made a motion to reduce the assessed value to \$26,388 of which \$14,650 is penalty. Seconded by Mr. Avery and passed unanimously.

**APPEAL 2021-021**

Heather Williams	DBA – Sweet Gingy’s LLC Mr. D’s	50 North Main St
Personal Property		Assessed Value \$ 62,500

Chairman Vitali stated the assessment included a \$12,500 penalty.

Appellant stated she did not file because it was her first year.

Chairman Vitali stated the appellant placed a market value of \$42,224 based upon information in a packet previously submitted to the Board. A brief discussion was had about the declaration.

Mr. Bonamico made a motion to reduce the assessed value to \$37,050 including penalty. Seconded by Mr. Avery and passed unanimously.

At 7:21 PM, Mr. Coons called the appellants scheduled for 8PM to invite them to come earlier if they were able. At 7:40 PM, the next appellant arrived.

**APPEAL 2021-017**

Heather Williams	45 Alison Ave
Real Estate	Assessed Value \$ 291,300

Chairman Vitali stated the appellant placed a market value of \$355,000 on the property.

Appellant stated the home was original 1962 construction and they have worked on some areas to update and the rest needs a ton of work.

Chairman Vitali reads aloud the application that said the appellant does not have three working bathrooms. They will never have a finished basement, the house needs all new updates, with no deck and no patio. The appellant said they could not sell the house in its current condition.

Mr. Coons stated the Town has the house in good condition, being remodeled in 2020, with 2 permits pulled for 2.5 bathrooms and installing a support beam.

Appellant stated they spent way more than they thought they would and they only have one working bathroom. Appellant said she thought she overpaid on the house. Appellant listed all the work they have had done.

Chairman Vitali questioned the amount the house went up between 2020 and 2021.

Mr. Coons stated the Assessors Office based the appraisal on the permits pulled. Ian from the Assessors Office left a door hanger, but was not able to do an interior inspection. The Town assumes the work was complete unless shown otherwise. Mr. Coons stated the Assessors Office should revisit the property next year for 2022.

Chairman Vitali stated the appellant was not there yet with the completed work.

Mr. Bonamico made a motion to reduce the assessed value to \$ 260,000. Seconded by Mr. Avery and passed unanimously.

#### **APPEAL 2021-016**

Jerzy Tubis Violetta Tubis

47 Edgewood Dr

Real Estate

Assessed Value \$ 260,300

Chairman Vitali stated the appellant placed a market value of \$ 300,000 on the property and the Town had a market value of \$ 371,800.

Appellant stated houses in their area were lower value than his, the house was getting old, and a lot of work needed to be done. Appellant stated the work that was done was for an extension was a walk in closet, not a bedroom. Appellant stated two years ago, there was no justification for such a substantial increase, they need a new furnace and the windows are original. Appellant stated they looked in their area, and houses that were the same size were paying less in property tax than the appellant.

Chairman Vitali asked if the appellant had any facts that the neighbors pay less property tax. Mr. Coons stated the last re-evaluation the property market value was \$ 330,000 and now the market value was \$ 371,800.

A discussion was had concerning the increase and past assessments. A discussion was had about the condition of the house.

Mr. Bonamico made a motion to reduce the assessed value to \$ 250,000. Seconded by Mr. Avery and passed unanimously.

Appellant wanted to know what his next step was. Mr. Coons told the appellant that they will receive a notice in the mail about the ruling, and his next step was Superior Court.

#### **APPEAL 2021-031**

Faran Siddioy	DBA – One Stop Properties LLC	68 North Turnpike Rd
Personal Property		Assessed Value \$ 206,730

This meeting was tabled from March 14, 2022.

Chairman Vitali stated the Board had done research, the appellant was here last year for an appeal, and this was all discussed last year.

Chairman Vitali reads last years minutes regarding the ruling and outcome. Chairman Vitali stated they went through this last year and the base point of \$ 132,300 personal property value was based on that meeting and that agreement. Chairman Vitali stated the appellant filled out the Personal Property Declaration incorrectly and should have filed based on the decision from last year. Chairman Vitali asked the appellant if he filed his Personal Property Declaration.

Appellant stated he did file and wanted to know why the taxes went up.

Mr. Coons stated the appellant did not file on time and filed for the BAA hearing.

Chairman Vitali stated they sorted this out in March of last year. Chairman Vitali went over the breakdown of last years ruling. Chairman Vitali told the appellant that he did not file so there is a penalty.

Appellant asked why the value went up so much.

Mr. Coons told the appellant he had to file every year.

Appellant stated he believed the amount should be depreciated and said he pays every year.

Chairman Vitali stated the problem was that the appellant was not filing and this was costing the appellant a lot of money. Chairman Vitali told the appellant that every time the appellant does not file a Personal Property Declaration, there is a 25% penalty charge against the personal property.

A discussion was had about the personal property assessment, penalty, taxes, and filing late.

Appellant stated that a judge has to decide this.

Chairman Vitali to the appellant he could go Superior Court.



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

There was no new business.

At 8:24 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