



Mr. Liu made a motion to reduce the assessed value to \$5,279 including penalty. Seconded by Mr. Bonamico and passed unanimously.

Chairman Vitali verified the appellants address and advised her if she does not get a Personal Property in the mail, to go to the Assessors Office in October.

**APPEAL 2022-10**

Edward Grestini

2012 Ford Transit

MV 2021 Supplement

Assessed Value \$7,680

Chairman Vitali stated the appellant places a market value of \$3400 on the vehicle.

Mr. Coons discussed the NADA book value. The appellant stated the vehicle had high mileage at 143,260. Mr. Coons stated there was a \$350 deduction for high mileage.

Appellant provided the Board with pictures from his phone of the high mileage and the condition of the vehicle. Appellant stated the sliding side door did not open and he only paid \$2500 for the vehicle. Appellant stated there were many dents in the vehicle and the exhaust system needed to be redone.

Mr. Liu asked the appellant when he purchased the vehicle for \$2500. Appellant stated over one year ago. Appellant stated he tried to explain that to DMV, but he still had to pay sales tax on the higher price.

Mr. Liu asked the appellant if he thought he could sell the vehicle for \$3400. Appellant stated he doubted if anyone would pay that price.

Chairman Vitali stated that the Board understood form the pictures provided by the appellant that the vehicle was not at 100 percent.

Mr. Liu made a motion to reduce the assessed value to \$2,380. Seconded by Mr. Bonamico and passed unanimously.

Chairman Vitali told the appellant he would have to come back every year and file an appeal with the Board of Assessment Appeals. Mr. Coons stated the appellant had the right to appeal for 2022 in September and told the appellant to bring the vehicle to the September meeting.

**APPEAL 2022-18**

Todd Howell

DBA- N.E.S.A.I.M. LLC

61 North Plains Ind Rd

Personal Property

Mr. Coons stated Rhonda created a memo with her recommendations for the Board.

Appellant stated he has had nothing to do with the Town of Wallingford since 2011. Appellant said he had heard from Rhonda and had to put down an address and he had a box at the UPS store.

Mr. Liu asked the appellant that in 2011, what was the appellant being taxed on. Appellant stated he was being taxed on a 4" x 4" box.

Mr. Liu confirmed with the appellant that it was a UPS box where the appellant just received mail. Appellant stated he had a building in Wallingford, but sold it in 2011. Appellant stated Rhonda sent him notices, but he was preoccupied with his health at the time.

Chairman Vitali stated this started back in 2017.

The Board discusses the appeal.

Mr. Liu made a motion to dismiss the account, bringing the market value to zero. Seconded by Mr. Bonamico and passed unanimously.

#### **APPEAL 2022-01**

Dylan Moynihan

1979 Ford F250

MV

Assessed Value \$ 15,470

Chairman Vitali stated the appellant did not appear for his hearing last night. Appellant stated he just received his mail that morning. The Board agreed to change the previous nights ruling and to hear the case.

Appellant stated he used to have the vehicle, but he got rid of it because it was a piece of junk. He got rid of it in June or July 2022. Appellant stated this was his first vehicle ever registered and he turned the plates in in October.

Chairman Vitali asked the appellant if he sold it. Appellant stated he sold it to someone in Massachusetts.

Chairman Vitali asked Mr. Coons if the appellant owed taxes based upon the 2021 supplemental Grand List. Mr. Coons stated the appellant had to pay for the full year, but the appellant provided proof to the Assessors Office and they were able to prorate it to June. Mr. Coons stated the appellant received the tax bill in December of last year and the question now was what is the value of the vehicle.

Appellant felt the vehicle was worth \$500. Mr. Coons stated the Assessors Office used the NADA classic/collectable retail. He stated that the Office does not know the condition or mileage.

A discussion was had about the condition of the vehicle. Chairman Vitali asked the appellant if he had any pictures of the vehicle. The appellant could not find any pictures. Mr. Bonamico stated that having pictures would have been helpful in determining the value. The Board determined the vehicle was in below average condition.

Mr. Bonamico made a motion to reduce the assessed value to \$4,200. Seconded by Mr. Liu and passed unanimously.

**APPEAL 2022-21**

John Monks	DBA- Vermont Woodworking	805 North Colony Rd Unit B
Personal Property		Assessed Value \$ 6,250

Mr. Coons handed the Board a memo from Rhonda, who had just visited the property earlier that day.

Chairman Vitali asked for a clarification of the memo. Mr. Coons stated the business was not open as of October 1, 2022 and the Assessors Office would mail out the 2023 Personal Property Declaration in September. Rhonda verified the forklift on the property was being declared by someone else.

Chairman Vitali confirmed there was nothing to assess yet.

Mr. Liu made a motion to change the assessed value to zero. Seconded by Mr. Bonamico and passed unanimously.

**APPEAL 2022-12**

Joseph Celotto	DBA- CT Indemity Adjusting LLC	7 Coventry CT
Personal Property		Assessed Value \$ 142,080

Chairman Vitali stated the appellant placed a market value of \$24,540 on his Personal Property and stated the appellant had not filed in a while.

Appellant stated he had not filed in a while but he had still been paying taxes. He met up with Rhonda, filled out the reports, and stated he would fill them out every year now.

Chairman Vitali stated it had been 14 years of the appellant not filing and the 25% penalty just kept on growing. Chairman Vitali said he had worked with Rhonda and the Assessors Office. He stated the appellant is now on track and will stay on track as long as he files on time.

Appellant stated he didn't realize there was this kind of a penalty and was just paying the taxes.

Chairman Vitali stated an agreement had been made with the Assessors Office.

Mr. Liu made a motion to reduce the assessed value to \$24,540 including penalty. Seconded by Mr. Bonamico and passed unanimously.

#### **APPEAL 2022-14**

Rachael Johnson	DBA- RRJ Associates LLC	488 Washington St
Personal Property		Assessed Value \$ 53,480

Chairman Vitali stated this hearing was concerning Personal Property. Chairman Vitali confirmed Mr. Coons that the appellant filed late, but had been filing every year. Mr. Coons stated they had been filing since 2012 with no penalties.

Appellant stated they always filed on time.

Chairman Vitali asked the appellant if they were contesting the 25% penalties of additional assessed value.

Appellant stated they were one day late and everyone was sick.

Chairman Vitali stated the 25% penalty was State Statute and the Board could not change that.

Appellant stated she knows now how to file for an extension.

Chairman Vitali confirmed with Mr. Coons that without penalty, the assessment was \$40,910. Chairman Vitali asked Mr. Coons for any recommendations. Mr. Coons asked the appellant if any value of the equipment was in question. Appellant stated the majority was furniture and fixtures. A discussion was had on the value of the dumpsters.

Chairman Vitali stated the Board can give the appellant some relief concerning the dumpsters, looking at the depreciated value and assessed value.

Mr. Liu made a motion to reduce the assessed value to \$47,570 including penalty. Seconded by Mr. Bonamico and passed unanimously.

#### **APPEAL 2022-15**

Lori Cooke-Marra	DBA- Constitution Energy	29 North Plains HWY Unit 12
Personal Property	Greenmatters Power & Sports	Assessed Value \$ 25,000

Chairman Vitali read the appeal stating the appellant claimed they had no market value and did not receive a Personal Property form. The current assessed value is \$25,000, including the \$5000 penalty. Chairman Vitali asked the appellant if they worked with the Town. Appellant stated they went into the Assessors Office and filed Personal Property.

Chairman Vitali stated that in the memo from the Assessors Office, Rhonda recommended no change.

Mr. Liu asked the appellant about the business. Appellant stated they are not fully open yet, they have about \$150 worth of tools. Mr. Liu asked if there was anything else at the location, such as desks, chairs, or computers. Appellant stated no.

Mr. Liu asked if the appellant talked to Rhonda. Appellant stated no. Appellant stated they haven't sold anything in two years, the merchandise is just sitting in boxes to be assembled. Appellant stated most tools are wrenches, all electric, no gas involved.

Chairman Vitali asked Mr. Coons when Rhonda should go out there. Mr. Coons stated she had been there once or twice and the letters she mailed have come back undeliverable.

Mr. Coons stated the business was 3600 square feet. Chairman Vitali told the appellant that Rhonda estimated what the business had according to a formula due to the size and scope of the business.

Mr. Coons stated the declaration and mail came back to the Assessors Office and on February 2, the appellant changed their address in the Assessors Office.

Chairman Vitali and Mr. Coons told the appellant Rhonda would go out tomorrow to the business and meet with the appellant.

Mr. Liu made a motion to postpone the appeal and for the appellant to return the next night at 6:00PM. Seconded by Mr. Bonamico and passed unanimously.

**APPEAL 2022-17**

Ken Mita	DBA- Assured Inspection Services Inc	169 Cheshire Rd
Personal Property		Assessed Value \$ 410

Chairman Vitali read the appeal aloud and stated the appellant placed a market value of \$300 on Personal Property and the business had been dissolved.

Appellant stated yes Sir, and gave a letter to the Board from the Secretary of State showing the business was dissolved. A discussion was had on the type of business it was.

Chairman Vitali confirmed with Mr. Coons that the appellant did not file with the Town.

Appellant wanted to make sure the Town knew the business was closed.

