

March 9, 2023

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 9, 2023

MINUTES

The Thursday, March 9, 2023 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, Jared Liu – 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, 2022.

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 stated that Rhonda went out and met with the appellants husband today and made a report and recommendation for the Board.

Appellant stated she did not know what the report said. Chairman Vitali read aloud Rhondas recommendation.

Mr. Liu made a motion to reduce the assessed value to \$625 including penalty. Seconded by Mr. Bonamico and passed unanimously.

RECEIVED FOR RECORD 3-20-23
AT 11:20 a.m. AND RECEIVED BY
Deborah McKernan TOWN CLERK

APPEAL 2022-28

Erich Riotte

1270 Scard Rd

Real Estate

Assessed Value \$144,700

Chairman Vitali stated the appellant had not put an assessed value on the property. The Town had a market value of \$ 206,700. Chairman Vitali asked the appellant what value he placed on the property.

Chairman Vitali and the appellant discuss the difference between an assessed value and a market value.

Appellant questioned why the value went up when there was two years for the reevaluation.

Mr. Coons stated they were confused as to whether there was an apartment or not and also the appellant changed his address. Appellant explained why he changed his address.

Mr. Coons stated Ian did a walk through and made a suggestion to reduce the assessed value accordingly.

Chairman Vitali stated that based upon Ians visit, the Board will make a decision.

Mr. Bonamico made a motion to reduce the assessed value to \$119,800. Seconded by Mr. Liu and passed unanimously.

APPEAL 2022-23

Frank Infante

DBA- In-Tech CT LLC

15 South Elm St

Personal Property

Assessed Value \$ \$6,250

Appellant stated he was not really in the space at all, he has a partner, but the space does not work for him, so he left. He has a 24 inch monitor, two speakers, screwdrivers, and a bench. Appellant continued he looked at moving in December of 2022. He put some stuff at the address, but it wasn't working out, so he moved to Prospect.

Chairman Vitali stated the assessed value of \$6250 was an estimated assessment and the Assessors Office was trying to identify who you were and what was going on. Chairman Vitali asked the appellant if anyone from the Assessors Office had seen him. Appellant stated Rhonda came and left a form for him to fill out, but he never checks his mail since he is based out of another town.

Mr. Coons asked if the appellant filled out Personal Property forms from his other town. Appellant stated yes.

Mr. Liu asked if the appellant expected to ramp up business. Appellant stated no, he was just leaving a few things there. A discussion was has on the recommendation from the Assessors Office.

Chairman Vitali asked if the appellant filled out Personal Property after the fact. Mr. Coons said Rhonda filled out the original.

The Board reviewed the Personal Property and compared the actual value to the estimate value.

Mr. Bonamico made a motion to reduce the assessed value to \$1500. Seconded by Mr. Liu and passed unanimously.

A discussion was had about the bills and mailings.

APPEAL 2022-20

Muhammad I Asghar

2014 Toyota Highland

MV 2021 Supl

Assessed Value \$ 15,660

Chairman Vitali read aloud the appeal, stating the appellant placed a market value of \$3000 and that the appellant had been trying to sell, but had not been able to.

Chairman Vitali asked how many miles were on the vehicle. Appellant stated 315,005 miles. Appellant showed a photo from his phone to the Board showing mileage of 315,061.

Mr. Coons stated the vehicle had a retail value of \$22,375, and the adjustment for high mileage reduces the amount by \$3375.

Mr. Liu asked the appellant if he had been trying to sell the vehicle. Appellant stated yes, but he was keeping it now since he could not find anyone to buy it.

The Board reviewed and discussed the appeal.

Mr. Bonamico made a motion to reduce the assessed value to \$7,000. Seconded by Mr. Liu and passed unanimously.

APPEAL 2022-19

Alonso Maximo

DBA- Alonso Maximo Events and Design

79 North Colony St

Personal Property

Assessed Value \$ 7,810

Chairman Vitali stated the appellant wrote on the appeal and placed a market value of \$150 on the Personal Property. Chairman Vitali stated that as of now, the appellant had an assessed value of \$7810 including penalty. Chairman Vitali verified that the appellant filled out both forms.

Appellant stated he remembered last year, he went into Town Hall, and a lady told him to put in the correct prices. Appellant stated it was his first time and he had no idea.

The appellant discussed with the Board what his business did and what he had for personal property in the building. Appellant discussed what he had, such as a TV, small table, couches from home, and racks to hang clothes.

Chairman Vitali asked if anyone from the Assessors Office had come to visit him. Appellant stated no, and they were just open by appointment only.

Mr. Liu stated that last year, the appellant filed something similar, but he did not appeal. Appellant stated that was correct.

Chairman Vitali told the appellant that he needed to have someone from the Assessors Office come over to see what's inside the location. He needed this done before November 1st, and to go to the Assessors Office before he sends back his Personal Property Declaration.

Mr. Liu made a motion to reduce the assessed value to \$500. Seconded by Mr. Bonamico and passed unanimously.

APPEAL 2022-05

Raymond Trombetta	DBA- Cellar Door Tattoo LLC	411 Main St Unit A
Personal Property		Assessed Value \$ 6,250

Chairman Vitali stated the appellant was placed a market value of \$1815 on the personal property and the Town had a market value estimated at \$5000 plus 25% penalty for filing late.

Appellant stated the Personal Property form may have been in the mail for a while.

Chairman Vitali stated the appellant had now supplied the document and had worked with someone from the Assessors Office.

Appellant stated yes, and Rhonda went over that day, looked around, and took photographs.

The Board reviewed the photographs that were taken and the recommendation from Rhonda.

Chairman Vitali told the appellant this will be due every year and turn it in on time to avoid 25% penalty.

Mr. Liu made a motion to reduce the assessed value to \$1588 including penalty. Seconded by Mr. Bonamico and passed unanimously.

Appellant stated they were looking at the difference between the 2021 and 2022 Grand List. In 2021, the assessed value was \$158,800 and it went up to \$ 175,300 for the 2022 Grand List.

Chairman Vitali asked Mr. Coons why the value went up. Mr. Coons stated that the Towns property appraiser compares properties for sale, looks at condition because that may be different.

Appellant stated the property card did not have much information.

Chairman Vitali stated the appellant just purchased the house, and in this case, the market value was \$290,000, since the Town is only placed a market value of \$ \$250,400. Chairman Vitali stated that was an increased value.

Appellant stated that what they bought it for does not account for what they paid, appellant stated what if they overpaid.

Chairman Vitali asked what was the house on the market for. Appellant stated \$299,000. Appellant wanted to clarify if it was true that the Town just goes by the market value of the house. Chairman Vitali stated no.

Mr. Coons stated the assessment is based on a fair market value, the last reevaluation was in 2020, and he could tell the appellant and the Board what was changed. Mr. Coons stated there was an open, updated kitchen and a new bath.

Chairman Vitali asked if there were building permits. Mr. Coons said no, and that the previous owner did work on the property, increasing the value, and that changed the condition. Mr. Coons stated that was why the assessed value was changed from \$158,800 to \$175,300.

Appellant asked as compared to what? She asked that as a new homeowner, how do they know what they are comparing it to. Chairman Vitali stated that there were problems with the previous homeowner and they did not get permits for the work done.

Mr. Coons stated they used the best information available. Appellant stated that was from a realtor trying to sell a house.

Chairman Vitali stated a kitchen remodel would be \$10,000, and a bathroom remodel \$6,000.

Mr. Liu stated it was a process to get the value. Chairman Vitali stated that to derive the value is the market price, and right now the appellant was \$40,000 in the bonus. Chairman Vitali said then the Town can go in next year and be aware that the appellant paid \$290,000, that is the market driven price.

Appellant stated that they contest the increase in the value. Appellant asked where the \$16,500 came from. Chairman Vitali stated from the upgrades. Appellant stated that the Town had no basis for that. Chairman Vitali stated they have knowledgeable data. Appellant stated the realtor was trying to sell a house.

Mr. Coons stated the appraisal has tables and schedules. Chairman Vitali told the appellant they were questioning what these people do and that those people are trained professionals.

Mr. Bonamico stated that having an appraisal is subjective, but to the best of their knowledge, that was what they came up with. Mr. Bonamico continued that in the appellants case, that was extremely equitable.

Appellant stated they literally spray painted the bathtubs.

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

APPEAL 2022-27

Joseph Richello

200 Main St

Personal Property

Assessed Value \$ 5,200

Chairman Vitali stated this was a personal property appeal for one piece of equipment, an excavator.

Appellant stated there was no excavator. He said it was a 50 year old piece of equipment with a scrap value of \$1000.

Chairman Vitali asked if the appellant had been paying taxes all along. Appellant stated no.

Mr. Liu asked when appellant came to Wallingford. Appellant stated four years ago, in 2019. Appellant stated it was not worth anything.

Chairman Vitali stated the fine is a 25% fee and that is a State statute.

Appellant said he was in Mr. Coons office, and he didn't understand. He stated the equipment was old and useless. Mr. Bonamico asked if it runs. Appellant stated yes.

A discussion was had about the equipment and its worth.

Chairman Vitali stated there were two machines on the property. Mr. Coons said he took pictures today. He asked the appellant if he remembered what he paid. Appellant said less than \$10,000. Mr. Coons said it would depreciate to \$3000.

Chairman Vitali asked the appellant if he had filled out the Personal Property. Appellant stated yes.

A discussion was had about the depreciation formula, the age, assessed value, and penalty.

Mr. Bonamico made a motion to reduce the assessed value to \$2,750 including penalty. Seconded by Mr. Liu and passed unanimously.

APPEAL 2022-26

Alex Branzell

2022 Honda Civic

MV 2021 Supl

Assessed Value \$ 26,080

Chairman Vitali stated the appellant believed the Towns assessment exceeded market value by 6 or 7 thousand dollars.

Mr. Coons stated there was more value from the 2022 NADA book. They used 2021 Grand List book with a value of \$28,300. He said because it was a newer vehicle, there are no sales.

Appellant showed the Board the sticker sale price. Appellant was asked for an invoice. Appellant stated he did include the full contract and provided the Board with the documentation needed.

The Board reviewed the appeal.

Mr. Bonamico made a motion to reduce the assessed value to \$20,976. Seconded by Mr. Liu and passed unanimously.

APPEAL 2022-24

Peter Lewko

2015 Ford Escape

MV 2022 Reg

Assessed Value \$ 10,620

Chairman Vitali stated the appellant placed a market value of \$ 11,380 on the vehicle.

Appellant stated that both vehicles were rebuilt salvage. Appellant hands the Board the rebuilt salvage titles.

Chairman Vitali asked Mr. Coons if they knew they had salvage titles. Mr. Coons said no.

Appellant stated they are useable cars, but they have salvage titles.

Mr. Bonamico asked if we had a salvage title history. Mr. Coons stated no, and the price was based on the VIN.

Appellant stated he bought cars at auction and he repaired them. Appellant said he was okay with driving a rebuilt car because he knows the work was done correctly. Appellant stated that the car is in useable condition, but this was a branded title, a rebuilt title which makes the car worthless.

The Board discussed the value based on the salvage title.

Mr. Bonamico made a motion to reduce the assessed value to \$8218. Seconded by Mr. Liu and passed unanimously.

Chairman Vitali told the appellant they would have to come back every year and he can come in September.

APPEAL 2022-25

Peter Lewko

2017 Ford Focus

MV 2022 Reg

Assessed Value \$ 18,940

The Board read the application. Chairman Vitali stated that this was again a rebuilt title. The Board looked at the appeal and salvaged title.

Mr. Bonamico made a motion to reduce the assessed value to \$15,148. Seconded by Mr. Liu and passed unanimously.

APPEAL 2022-09

Nicholas Boronski

18 Marie LN

Real Estate

Assessed Value \$ 929,600

Appellant presented evidence with his computer, which he will email after for the appeal.

Chairman Vitali stated the appellant placed a market value of \$898,400 on the property, and the Town placed a market value of \$1,328,100.

Appellant stated that this had been ongoing. Appellant stated there were three specific items they wanted amended in the draft.

Appellant stated they purchased the house in September of 2022. Appellant stated they did their due diligence for the purchase. Their real estate agent made sure the permits were closed, and they made sure everything was resolved and accurate. In February 2023, they received an assessment notice of change, a large increase of about 8 ½ thousand dollars. Appellant stated that was unexpected, and reached out to the Assessors Office.

Appellant was told there was a history of the property with the previous owner. Appellant stated there were no trespassing signs from the previous owner. Appellant stated they allowed Ian and Mr. Coons to go out and look at the property.

Appellant received a draft notice on February 21, showing a 19% increase. Appellant stated some of the elements were updated and they agreed with, such as the porch was opened, and now it was screened in. Appellant stated there were three remaining changes they did not agree with.

Chairman Vitali asked if the appellant based their purchase upon assessed value.

Appellant agreed, and stated it seemed for a long period of time, the Assessors Office was not allowed on the property.

Mr. Coons stated the Assessors Office did start to change assessment according to the previous owners listing. The Assessors Office reached out to the previous owner, but he refused to let them on the property.

Chairman Vitali stated the Assessors Office made a decision based upon an assessed value that was not 100%. Mr. Coons stated it was based on the original assessment.

Appellant stated that was a significant change, and they would not pay the purchase price knowing what they do now. Chairman Vitali stated it was not what the appellant paid, but what their thoughts were when they wanted to buy it.

Appellant stated the first area they disagreed with was the grade of the outbuildings. Appellant stated they were emailing Ian back and forth, discussing the grading.

Mr. Bonamico asked when the appellant made their purchase, if they got comps and if their mortgage company did an appraisal. Mr. Bonamico stated when people receive funding, they are shown comparable home values.

Appellant stated they were shown comps for assessed value within Cheshire. Mr. Bonamico stated the comps should not be from different towns.

Appellant stated the outbuildings had not changed since 2011. The condition was changed from F to A. Appellant stated the pool had not changed since 2011, and this was as built. Chairman Vitali stated they were talking about condition.

Mr. Coons asked if the pool and spa are useable. Appellant stated yes, but not now because nothing was heated.

Chairman Vitali stated the ratings had gone from AFF to AAA. Appellant said, looking at the pool and spa grade, they went from C to B. Mr. Coons stated the previous owner went into the Assessors Office, and the condition was changed from average to fair. According to the previous owner, the pool and spa were not working. A discussion was had about the condition, construction, and shape of the pool.

Mr. Bonamico asked if the Assessors Office was comfortable with the way the condition code was now. Mr. Coons stated yes. Mr. Bonamico asked if they had determined the condition code. Mr. Coons said yes.

Appellant discussed another outbuilding which the Assessors Office thought was a guest house with a bathroom. Appellant stated the grade went from c to b. Appellant said it was the original build that has water damage and pulled off tiles. Appellant showed the Board pictures of the current state of the tiles.

Appellant discussed the pole barn, which was built in 2016 and went from C to B grade. Appellant expected there would be no change, since the building was approved and nothing had changed since

construction. Mr. Coons stated when they go out to a property, they look at everything and the whole package.

Appellant discussed the basement, and how it had changed from basement finished to finished lower level when nothing had changed. Appellant did not know why the codes had changed when nothing had changed since 2011.

Chairman Vitali asked Mr. Coons when was the last in there. Mr. Coons said 2003. Mr. Coons stated for the prior owner, the condition was less than average. Since then, the prior owner had pulled a number of permits, as well as doing additional work the Assessors Office did not know about. Chairman Vitali discussed the assessment being brought down to be more reflective of the current, accurate information.

Appellant discussed their third issue, which was they believed construction grade was not aligned with comparisons. Appellant presented comps from Wallingford, mostly from Turnberry Rd, with similar size, grades, and assessed values. Chairman Vitali stated those are the homes that should have been used for comps when they were purchasing the house.

Appellant discussed the grades of comparable houses. Appellant showed the Board conditions of their house including, but not limited to, warped door from rain, leaking fire place, roof and skylight leaking, structural damage, cracking tiles, water damage, and vinyl siding issues. Appellant did not feel their house was an A+ grade house.

Mr. Coons discussed the A+ rating and stated the bigger issue was the condition. A discussion was had about grade, condition, and comparable houses. Mr. Coons read the quality grading outlines. Mr. Coons stated he would not recommend changing the grade, but would work with condition.

Chairman Vitali stated there were condition issues that could be addressed. The Board discussed various condition issues.

Mr. Bonamico made a motion to reduce the assessed value to \$700,000. Seconded by Mr. Liu and passed unanimously.

APPEAL 2022-13

Kwame Moses

56 Pierson Dr

Real Estate

Assessed Value \$ 258,800

Mr. Coons stated Mr. Moses called the Assessors Office that day and said he would not be able to make the meeting.

Mr. Bonamico made a motion of No Show / No Change. Seconded by Mr. Liu and passed unanimously.

Chairman Vitali stated they were onto item number 5 on the agenda, the consent agenda. He asked Mr. Coons what was in the consent agenda. Mr. Coons stated there were clerical errors, and items the Assessors Office were working with owners for an agreement.

Chairman Vitali stated that these were items that had been settled ahead of time, and these things had already been agreed upon and are straitened out. The Board reviewed the consent agenda, and Chairman Vitali asked if there were any questions. There were no questions.

Mr. Bonamico made a motion to approve the Consent Agenda for March 2022. Seconded by Mr. Liu and passed unanimously.

There was no old business.

There was no new business.

At 9:09 PM, Mr. Bonamico made a motion to adjourn the meeting. Seconded by Mr. Liu and passed unanimously.

Respectfully Submitted.

Shelley Hemenway

Recording Secretary

Board of Assessment Appeals