March 10, 2020

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 10, 2020

MINUTES

The Tuesday, March 10, 2020 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, Robert Avery – Board Member, Carl Bonamico – Board Member, Shelby Jackson – Town Assessor, Kevin Coons – Chief Appraiser, 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.

Chairman Vitali stated the approval of minutes would be done at the end.

There was no consent agenda.

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, 2019.

APPEAL 2019-1

Hitachi Healthcare Americas Corporation	Richard Kurz – Chief Financial Officer	10 Fairfield BLVD
-	Tom Okal - Executive for Wallingford	
Personal Property	Current Assessed Value for 2019 Grand List	$ 379,130

Chairman Vitali asks the appellant if he has any documentation to speak for the company. Appellant stated Richard Kurz is in Ohio and that he is an executive at the company and runs the Wallingford location. The appellant stated the Wallingford office was consolidated and downsized in 2017. The appellant believes the Personal Property Declaration was sent to the wrong address. Appellant stated that could be why they were delinquent in filing the Personal Property.

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AT 11:30AM AND RECEIVED BY
Barbara Thompson TOWN CLERK

Chairman Vitali said that the company consistently does not file and the Town only has the 2019 Declaration.

Appellant stated those Personal Property filings were under a different company name and prior to the merger in 2017.

Mr. Jackson stated there was no Personal Property filed in 2018.

Chairman Vitali stated there should be a 25% penalty pursuant to the State of Connecticut laws. Chairman Vitali also stated there are two years of 25% penalty that cannot be changed.

Appellant stated he understood the penalties and asked if penalties were based on prior years.

Mr. Jackson answered yes, and the appellant must provide documentation to the Assessors Office.

A discussion was had on the paperwork and financial information the appellant needed. Chairman Vitali stated that based on the information they have before them, the Board does not know the history and does not have enough information to make an informed decision. Chairman Vitali told the appellant that it was good that he filed now as now the Town has a basis to go on going forward.

Mr. Bonamico made a motion for no change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-2

Stephen Van Blarcom	DBA – Street Rod Steves Garage	2 Christoni LN
Personal Property	2007 Prevost XLII Motor Home	Current Assessed Value – $ 318,380

Represented by Attorney Jim Loughlin

Chairman Vitali stated that this appeal is for the removal of the property from the Grand List not to discuss the market value of the property. Appellant stated correct.

Attorney Laughlin stated Mr. Van Blarcom has not been in Wallingford for a long time. Mr. Van Blarcom is in Florida and is on a fixed income and was not able to come to Connecticut. Attorney Laughlin presents exhibits including, but not limited to, the appellants Florida registration, the Deed to his pad in Florida, Tax bills from Florida, utility bills, and evidence showing extended trips. Attorney Loughlin stated the appellant is asking for one of three outcomes: 1. since his vehicle has been out of state that it should not be included on the Grand List for 2019 2. that he has not been a resident of Connecticut so the vehicle should not be included on the 2019 Grand List 3. That he has not been a resident of Connecticut , so the vehicle should be included on the Grand List for 2019, but only as pro-rated.

Chairman Vitali asked about dates. A discussion was had about certain dates and years.

Mr. Jackson stated it is the Assessors Office position that the appellant was a Wallingford resident visiting Florida and it was unregistered in their eyes since it was not registered in Connecticut. Mr. Jackson stated Personal Property cannot be pro-rated. Mr. Jackson had had discussions with the Law Department and next year the vehicle will no longer be on the Grand List.

Mr. Bonamico stated this is a debate whether the vehicle is a Personal Property motor vehicle verses a Connecticut registered motor vehicle. A discussion was has about Personal Property.

Chairman Vitali asks if there is any new information that needs to be discussed with the Law Department. Mr. Bonamico made a motion to Table the appeal and to consult with the Law Department. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-3

S&C Texas Investments, Inc. DBA – Sky Zone Wallingford 805 North Colony Rd

Nicole Petersen

Personal Property Current Assessed Value $ 384,530

Chairman Vitali stated the Declaration for Personal Property was not filed for 2019. Chairman Vitali stated the 25% penalty is based on state statute.

Appellant stated she never received this form and the Texas address never received this form either.

Chairman Vitali asked if they were mailed from the Assessors Office. Mr. Jackson stated yes and they have previously always filed on time. Chairman Vitali asked Mr. Jackson about the new equipment added. Mr. Jackson stated the Assessors Office viewed the last filed declaration with added equipment and came up with a new recommendation.

Chairman Vitali clarified with Mr. Jackson the current and recommended new assessment. The Board members looked over the appeal and declaration.

Mr. Bonamico made a motion to reduce the assessed value to $ 282,690. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-4

Keith and Enid Santora 62 Edge Hill Rd

Real Estate Current Assessed Value $ 308,000

The Board members reviewed the appeal including what was submitted by the appellants.

Chairman Vitali stated the appellants were before the Board in March of 2017 and their assessment was reduced. Chairman Vitali explained the appellants could not get a second reduction within the revaluation years. We are still within the five year period from 2015 to 2020. Chairman Vitali stated that is state statute. Chairman Vitali stated they can come again next year for the 2020 Grand List.

After much discussion, Chairman Vitali told the appellants the only choice they have now if they are still not satisfied is to go to Superior Court.

Mr. Bonamico made a motion for no change. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-5

APPEAL 2019-7

AJMI LLC	DBA – The UPS Store	61 North Plains Industrial Rd
JAMBE 2 LLC	DBA – Airbounce Amusements	James MacFarlane

Chairman Vitali asked Patrick Prior if he has been authorized by Mr. MacFarlane to represent him. Mr. Prior stated that yes, he has been authorized. Chairman Vitali asked for some form of authorization in writing. Mr. Prior stated he could get a letter of authorization.

Mr. Bonamico made a motion to table both appeals until Mr. Prior can get the proper authorization from the owner. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-6

Sunny Acres Trailer Park Inc.	Colleen and Patrick Hagerty	6 Sunny Acres Trailer Park
Real Estate		Assessed Value $ 10,200

Appellant stated the trailer was abandoned and it will be going in the dumpster. The trailer is not livable and she has no way to recoup the funds. The appellant stated she never owned the trailer, but now that the owner has abandoned the trailer, she has to deal with it. The appellant submits photos showing what she believes is unlivable conditions.

Mr. Jackson stated when there is a condition issue, you can come to the Assessors office so they can make a new assessment of the trailer.

After reviewing the photos, Chairman Vitali stated the appellant acquired this by default.

Mr. Bonamico made a motion to reduce the value to zero. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-19

BGE LLC Ross Gulino 114 North Colony St

Personal Property Assessed Value $ 214,700

Chairman Vitali stated this involves a 10% penalty for failing to file an Income & Expense report on commercial real estate.

Appellant thought he filed it. Mr. Jackson asked when the appellant thought he filed it. Appellant stated June 18, 2019. Mr. Coons stated the Assessors office has not received anything.

Mr. Jackson stated a reminder was sent out on June 10th, and state statute does have a June 1st filing date. Mr. Jackson stated the only reason the appellant was penalized was because the Assessors Office has no record of receiving it.

Chairman Vitali stated the 10% penalty is a state mandated penalty.

Appellant asked about a waiver. Chairman Vitali stated there is no town ordinance and the Board must do whatever is mandated by the State.

The Board reviews all paperwork submitted. Chairman Vitali stated with the information they have, the appellant will have to pay the 10% penalty.

Mr. Bonamico makes a motion to reduce the assessed value to $ 203,965 plus 10% penalty. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-20

Biagio Gulino Enterprises LLC Ross Gulino 8 George St

Personal Property Assessed Value $ 153,300

Chairman Vitali stated this is about the appellant failing to file a 2018 Income and Expense Report as required by Connecticut Law.

Chairman Vitali stated the 10% penalty is state mandated. The members of the Board review the appeal.

Mr. Bonamico makes a motion to reduce the assessed value to $ 145,635 plus 10% penalty. Seconded by Mr. Avery and passed unanimously.

APPEAL 2019-11

Jassi Singh LLC | Kulwinder Kaur | 833 East Center St

Personal Property | DBA – Kenders Indian Palace | Assessed Value $ 41,750

Chairman Vitali stated this is for not filing a Personal Property Declaration. Chairman Vitali also explained that this is the assessment of personal property you will be taxed on and you were charged a late fee for not filing.

The appellant stated the business closed on September 30, 2019.Chairman Vitali told the appellant they are still responsible for that year until the business closed and that the business was in operation for 12 months before they closed.

Mr. Jackson stated they have never filed a declaration, the electricity was disconnected on October 31,2019, they filed termination on March 2, 2020, and the LLC is still active per the State of Connecticut.

The appellant stated they gave all the chairs away and trashed the tables.

Chairman Vitali stated they are still responsible for the assessed value of the equipment.

Mr. Jackson said the account is closed going forward.

Mr. Bonamico made a motion for no change. Seconded by Mr. Avery and passed unanimously.

Chairman Vitali stated they would move to item number 4 on the agenda. The members of the Board read the minutes from the last meeting which was September 7,2019.

Mr. Bonamico made a motion to approve the minutes from September 7, 2019. Seconded by Mr. Avery and passed unanimously.

There was no consent agenda.

There was no old business.

There was no new business.

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