

March 17, 2021

BOARD OF ASSESSMENT APPEALS

TOWN OF WALLINGFORD

MARCH 17, 2021

MINUTES

The Wednesday, March 17, 2021 regular virtual meeting of the Wallingford Board of Assessment Appeals was held remotely at gotomeeting.com.

In attendance were via audio and video 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.

The Board will vote on the minutes submitted at the next meeting.

There was no consent agenda.

Appointments were scheduled in time blocks for the virtual meeting 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, 2020.

APPEAL 2020-066

Salvatore Greco

DBA 190 Center St LLC

190 Center St

Commercial

Current Market Value \$ 339,800

Appellant stated he wrote a letter to the Board explaining what happened to this property over the last 13 months. Appellant stated the previous owner, which was his mother, had taken care of all the financing and bills regarding the property. Appellant took over ownership in April and is trying to figure things out. Appellant realized between himself and the bookkeeper, they overlooked this. Appellant received a notice for penalty and interest and his accountant recommended he come to the Board for a reduction or an elimination of the penalty.

Appellant was not contesting the appraised value, he was just asking for leniency on fines and late fees.

Chairman Vitali stated the Town has no power to eliminate or change the penalty. Chairman Vitali stated this was State statute.

A discussion was had on the penalty and assessed value of the property.

Chairman Vitali told the appellant that if his next income and expense report is filled out on time, the penalty will be gone. Chairman Vitali reiterated they cannot remove the penalty due to the State statute.

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

APPEAL 2020-041

Wallace Lyman Jennifer Agosta

106 South Colony Rd

Commercial

Current Assessed Value \$ 212,200

Chairman Vitali stated the market value was left blank on the form. Chairman Vitali confirmed with the appellant that she was not contesting the assessed value of the property, and the appeal is concerning the Income and Expense report.

Appellant stated she just learned from the previous hearing that the Board cannot do anything about it.

A discussion was had on how much the penalty would be. A discussion was also had about how often these forms need to be filled out, which is for the two years prior to a Town wide reevaluation.

More discussion was had concerning penalties and the filing of the Income and Expense report. Appellant wanted to be sure she was doing everything correctly in the future.

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

APPEAL 2020-019

Lawrence Hogan

DBA JC Laura LLC

925 East Center St

Commercial

Current Market Value \$ 345,600

Chairman Vitali stated the appellant put a market value of \$ 305,000, which was the amount he paid at closing, and the Town has a market value of \$ 345,600.

Appellant stated the property is marked as commercial and is not commercial.

Mr. Jackson stated the Town shows a sale price of \$ 320,000 and there have been renovations done since it was purchased.

Mr. Coons stated the appellant met with VISION appraisal and they received a reduction in the market value by \$ 9,800, but VISION failed to change the property to a residential. Mr. Coons stated by converting the property to single family, it raises the market value to \$ 354,600. Mr. Coons stated that before it was sold, it was a mixed use property.

Chairman Vitali stated that according to Town records, the property sold for \$ 320,000. Appellant stated the contract price was \$ 320,000, but he received \$ 15,000 back. Appellant stated he has proof of this on the contract when he bought the house. Mr. Jackson stated the Town has no documentation of this and Mr. Coons stated this was not brought up in the informal hearing with VISION.

Chairman Vitali stated the price of residential homes have gone up since the appellant purchased the house, and the appellant made improvements of a new roof and pool.

Chairman Vitali stated the Board could not make a factual decision without proof from the homeowner.

Appellant stated he could get the document of when he purchased the house.

Mr. Bonamico made a motion to Table the hearing until later in the evening so the appellant can get needed paperwork. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-040

Joseph and Carmela Burrone

1183 Durham Rd

Residential

Current Market Value \$ 309,300

Chairman Vitali stated the Town had reviewed property and new reevaluation, and reduced the market value from \$ 322,000 to \$ 309,300.

Appellant stated his concern is when he looked at surrounding properties.

Mr. Jackson stated there was a clerical error in recalculating the assessment and recommended an adjustment for the land itself. Mr. Jackson recommends a reduction for land only.

Appellant stated he did not understand why his neighbors with more land were appraised for less.

Mr. Bonamico made a motion based on land value, to reduce the market value to \$ 303,300. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-038

James Lawrence

95 Dudley Ave

Commercial

Current Assessed Value \$ 433,900

Chairman Vitali stated this hearing is concerning the appellants income and expense penalty for not having it on file with the Town.

Appellant stated he was in Town Hall several times transferring a trust and working through probate and he did not know there was anything outstanding. The appellant said it was his understanding that there was no change so he thought he did not have to fill out the form. Appellant stated that the increase from the penalty was pretty severe and his family has always paid taxes on time and has never been negligent with the Town.

Chairman Vitali stated the Board cannot remove the penalty. Chairman Vitali stated it is an additional tax for one year.

Appellant asked if he still needed to put those records on file with the Town as he wanted to make sure everything was done properly. A discussion was has about when these forms are due and when they will be sent out next.

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

APPEAL 2020-034

John Parillo

DBA Thorsen LLC

144 Dudley Ave

Commercial

Current Assessed Value \$ 239,140

Chairman Vitali stated the appellant is not contesting the market value, the appellant is contesting that they did not receive an Income and Expense report. Appellant now has a penalty of 10 % because they did not file.

Appellant stated that their office had moved, they never received a notice, and it was not forwarded to them.

Chairman Vitali stated appellants market value is \$ 310,500 with an assessed value of \$ 217,400, plus a penalty of \$ 21,740 for not filing the Income and Expense report, bringing the total assessed value to \$ 239,140. Chairman Vitali told the appellant that the 10 % one time penalty will increase the tax the appellant owes by approximately \$ 650.00. Chairman Vitali stated the Board does not have the ability to remove the penalty.

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

APPEAL 2020-102

Glen Saindon DBA Live Nation Worldwide Inc. 95 South Turnpike Rd
Commercial Current Market Value \$ 9,804,800

Chairman Vitali stated the market value and that it is the main parcel including theatre and buildings.

Mr. Jackson stated he came to an agreement with the appellant to reduce the market value to \$ 9 million.

Chairman Vitali asked the appellant if he was in agreement. Appellant stated correct, he is in agreement.

Mr. Bonamico made a motion to reduce the market value to \$ 9,000,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-019

Lawrence Hogan DBA JC Laura LLC 925 East Center St
Commercial Current Market Value \$ 345,600

Mr. Coons asked the appellant if he found the paper he was looking for.

Appellant stated the sale price was \$ 320,000 but he has an amendment.

Chairman Vitali asked appellant if he has the document on his desktop or just a piece of paper.
Appellant stated he just has the paper

Chairman Vitali stated what the appellant paid for the property and what the property is worth are two different things. Chairman Vitali stated the upgrades the appellant has made to the house, such as a new roof and a pool. Chairman Vitali stated it was assessed as a commercial property, and Mr. Coons stated if it was a residential, the market value increased even more.

Chairman Vitali stated the current market value is \$ 345,600 and the appellants market value was reduced by \$ 9,800 at their informal hearing.

Appellant stated he doesn't feel the value went up that much. Chairman Vitali stated that homes have significantly increased in market value and the appellant has added value to the house by doing renovations.

Chairman Vitali stated the appellant had not provided anything to show the Board it is worth what the appellant believes. Chairman Vitali continued saying the Board cannot give the appellant the market value of what he paid for it in 2019.

Appellants wife, Rita Hogan, stated the house was totally outdated and talked about the condition of the house.

Mr. Bonamico made a motion to reduce the market value to \$ 340,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-069

Liza Gimongala

Rob Innes

43 Christian St

Residential

Current Market Value \$ 418,700

Chairman Vitali stated the appellant placed a market value of \$ 346,080 while the Town has a market value of \$ 418,700.

Appellant stated they did call an appraisal company and they came over. Appellant had a lengthy discussion about surrounding properties and how much more the appellants property went up compared to other properties.

Chairman Vitali asked Mr. Coons if he had any information on the houses mentioned by the appellant. Mr. Coons did not.

Chairman Vitali stated the appellants house is 2572 square feet and the appellants comparable houses are older and smaller. Chairman Vitali stated the appellant has a new house in an old neighborhood.

Appellant stated correct, and it is hard to find comparable houses.

Chairman Vitali stated the Town has changed the style from colonial to conventional and also changed the grade of the garage to a C+. The Town has worked to bring it more in line. Chairman Vitali stated the Board has reduced the market value of the house once before.

Appellant stated yes.

The Board reviews the appeal.

A discussion was had about the appraisal of homes, current sales, and the percentage of increase that houses have gone up.

Mr. Bonamico made a motion to reduce the market value to \$ 376,000. Seconded by Mr. Avery and passed unanimously.

APPEAL 2020-067

George Dion

2 Westview Dr

Residential

Current Market Value \$ 216,600

Chairman Vitali stated the appellant places a market value of \$ 195,000 and the Town places a market value of \$ 216,600.

Appellant stated he purchased the house two years ago for \$ 115,000 and he totally remodeled the house. Appellant stated it has no certificate of occupancy and for two years in a row his taxes went up on a home he cannot live in.

Chairman Vitali stated appellant completed some changes on his house that has added value. Chairman Vitali stated the house has increased in value.

Appellant stated he has spent \$ 55,000 on renovations so far and stated it looks nice on the outside, but the inside of the house is unfinished.

Chairman Vitali went over the appellants permits.

Mr. Jackson stated the appellant had an informal hearing with VISION and the value was brought down. Appellant agrees.

Chairman Vitali stated the Town has 60% level completion.

Appellant asked why his assessment went up two years in a row.

Mr. Coons stated the appellant pulled a permit for an addition in June 2019, which would prompt the Assessors office to view the property and change the assessed value. Mr. Coons went over the assessment history of the house.

Appellant questions how it can be assessed higher on an unfinished house with no certificate of occupancy.

Mr. Jackson stated there was a reduction from the informal hearing.

A discussion was has about the visits and attempted visits by the Assessors office to the property.

A discussion was has about the completion of the renovations.

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

APPEAL 2020-116

Josue Peredo Ryan LLC

DBA Motzer S Realty LLC

888 North Colony Rd

Commercial

Current Market Value \$ 1,273,900

Chairman Vitali asked appellant if he has a document stating that he has been given authorization to speak for Motzer S Realty LLC. Chairman Vitali said he did not see that in the packet.

Chairman Vitali stated the Assessors office had been contacted by Susan Carter, the owner of the property, and the owner did not recall authorizing him to represent her.

Chairman Vitali stated the Board cannot hear your appeal unless the appellant has something in writing.

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

There was no old business.

There was no new business.

At 8:40 PM, Mr. Bonamico made a motion to adjourn. Seconded by Mr. Avery and passed unanimously.

Respectfully Submitted.

Shelley Hemenway

Recording Secretary

Board Of Assessment Appeals