

**TOWN OF SALEM
BOARD OF ASSESSMENT APPEALS
REGULAR MEETING MINUTES
WEDNESDAY, March 20, 2024 -- 7:00 P.M.
SALEM TOWN OFFICE BUILDING, ROOM 2**

Julia A. Stokoro
RECEIVED
TOWN OF SALEM, CT
2024 MAR 25 A 11:45

PRESENT

Robert M. Green, Chairman
Dianne Woronik
Dennis Girard

ABSENT

none

CALL TO ORDER

Chairman Green called the meeting to order at 7:00 p.m. with the purpose of the following Agenda item:

1. **To take action on assessment appeals for real and personal property listed on the October 1, 2023 Grand List that were heard on March 20, 2024. Appeals were heard by appointment only. Valid appellants were notified by mail.**

Katrina Zickwolf, representing Wolf Logistics, personal property, List No. 493553. No change in assessment.

Richard P. Taylor, 69 Norwich Rd, List No. 492929. Chairman Green visited Mr. Taylor's residence and verified the PeterBuilt semi-truck/tractor was indeed the vehicle the vehicle owned by the Kobyluck Company that was registered with and motor vehicle taxes paid to the Town of Montville. Chairman Green also verified that the personal property declaration on file with the Town of Salem Assessor's office was accurate.

Decision: Vacate the \$35,000 assessment and reduce to \$0. Remove the vehicle from the Assessor's list of personal property for Mr. Taylor.

Henry Myslenski, 2004 Breckenridge Camper, List No. 400498. The Board determined that the camper had further deteriorated from the time of Mr. Myslenski's initial 10/1/22 GL appeal.

Decision: Reduce assessment from \$6,190 to minimum value of \$500.

Domenic Padula, 1998 S&S Camper, List No. 493616. The Board verified the type of camper and the extensive damage caused by water intrusion.

Decision: Because of the extensive water damage, assessment was reduced from \$4,375 to minimum value of \$500. Because of the assessed penalty for failure to file a personal property declaration with the Town of Salem Assessor, the penalty was reduced from \$875 to \$125 for a total assessed value of \$625.

Ross J. Sanfilippo, 2022 Ferrari Portofino M, List No. 493578. Chairman Green conferred with the Town of Salem Assessor for any further clarification information regarding this appeal. The Assessor had no additional information. Chairman Green then conferred with CAAO President, Larry Labarbera, regarding the circumstances of the Ferrari Portofino M as outlined in the March 9, 2024 minutes. Having extensive experience with these types of issues, his recommendation was to award a partial assessment value from October 1, 2023 through February 29, 2024 for the following reasons:

1. The Del Ray Beach, Florida residence used for the vehicle's location had been sold in June 2023, and a new residence had not been established until February 2024.
2. The vehicle registration and insurance had expired prior to the Del Ray Beach property being sold, leaving the vehicle unregistered and uninsured until they were renewed in February 2024.
3. The residence identified on the Florida motor vehicle title is located in Salem, Connecticut.
4. Mr. Sanfilippo did not provide documentation/proof that the vehicle was being stored/garaged outside of Connecticut after the Del Ray Beach property was sold.

Decision: Since the timeframe from October 1, 2023 through February 2024 is 41% of the Grand List year, the assessment is calculated as follows:

\$262,500 X 41% = 109,200. Therefore, the Board has concluded to reduce the initial assessed value of \$262,500 to \$109,200.

Appellants were notified of the Board's decision by mail.

Meeting adjourned at 7:30 p.m.

Respectfully submitted by Robert M. Green, Salem BAA Chairman.