

**TOWN OF SALEM  
BOARD OF ASSESSMENT APPEALS  
REGULAR MEETING MINUTES  
SATURDAY, MARCH 9, 2024 -- 9:30 A.M.  
SALEM TOWN OFFICE BUILDING, ROOM 1**

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*Quiana Stokes*

**PRESENT**

Robert M. Green, Chairman  
Dianne Woronik  
Dennis Girard

**ABSENT**

none

**CALL TO ORDER**

Chairman Green called the meeting to order at 9:30 a.m. and recited the legal notice as published in *The Day* newspaper on February 1, 2024.

**1. To hear and possibly take action on assessment appeals for real and personal property listed on the October 1, 2023 Grand List. Appeals will be heard by appointment only. Valid appellants were notified by mail.**

**Katrina Zickwolf, representing Wolf Logistics, personal property, List No. 493553.**  
Katrina Zickwolf was not present.

**Richard P. Taylor, 69 Norwich Rd, List No. 492929.**

Richard Taylor was sworn in by Chairman Green.

Mr. Taylor testified that the unregistered Peterbuilt Semi-truck/tractor had been added to his list of personal property. He also testified the vehicle was owned by the Kobyluck Company and registered with and property taxes being paid to the Town of Montville. The vehicle was a show truck and kept at his residence for convenience purposes. Mr. Taylor later produced documentation from the Kobyluck Company proving their ownership of the truck with property taxes being paid to the Town of Montville. Chairman Green stated that he would visit Mr. Taylor's residence the week of March 11 and verify the VIN of the vehicle in question and also verify the accuracy of the personal property declaration on file at the Assessor's office.

*Decision: Tabled pending results of Chairman Green's site visit.*

**Henry Myslenski, 2004 Breckenridge Camper, List No. 400498**

Mr. Myslenski was sworn in by Chairman Green.

Mr. Myslenski's appeal is a revisit of his 2023 (10/1/2022 GL) appeal, where the camper had been severely damaged by rodents, and a reduction in its assessed value had been awarded. The BoAA's decision had been vacated and full fair market assessed value had been reinstated. The condition of the camper has deteriorated further during the past year, and Mr. Myslenski is seeking a reinstatement of the BoAA's decision from the previous year.

*Decision: The Board will discuss Mr. Myslenski's request and also decide whether additional action should be taken regarding the camper's assessed value.*

**Domenic Padula, 1998 S&S Camper, List No. 493616.**

Mr. Padula was sworn in by Chairman Green.

Mr. Padula testified that his camper was cab-over truck camper that had been over assessed, and that its assessment resembled that of a towed camper. The camper had succumbed to significant water damage, and Mr. Padula produced evidence of these facts. His was requesting that not only his camper be assessed for the type of camper that it was, he also was requesting an adjustment to reflect the significant water damage. Mr. Padula was not aware that a penalty had also been assessed, because he had failed to file a personal property declaration for the camper with the Town of Salem. Mr. Padula was informed of circumstances involving the penalty and was also informed that the Board could not remove the penalty; only affect the amount of penalty, if the Board should find to make an adjustment to his assessment.

*Decision: The Board will review the evidence submitted and render a decision by the end of the month.*

**Ross J. Sanfilippo, 2022 Ferrari Portofino M, List No. 493578**

Mr. Sanfilippo was sworn in by Chairman Green.

Mr. Sanfilippo testified that the vehicle was not subject to Connecticut taxes, because it is titled, registered, and insured in Florida. Mr. Sanfilippo also testified to the following:

1. The vehicle currently is in Connecticut (about one week).
2. The vehicle has been stored at a dealer (Ferrari of New England) in Massachusetts awaiting annual maintenance (but did not specify time frame).
3. The vehicle is in Connecticut during the summer months.
4. The Connecticut residence used on the Florida title and registration is for mailing convenience only and is garaged in Florida.
5. That, in addition to the Florida residence, he has Condo residences in Boston, MA and Washington, D.C., but he has never taken the vehicle to Washington, D.C.
6. That he has a home in Salem, CT.

The evidence submitted with Mr. Sanfilippo's appeal to prove its Florida location revealed the following:

1. The vehicle's insurance expired 2/7/2023.
2. The vehicle's registration expired 5/5/2023.
3. The Florida residence in Del Ray Beach, Florida, where the vehicle was supposed to have been garaged had been sold 6/30/2023.

When the board questioned about the vehicle's location since June 30, 2023, Mr. Sanfilippo responded that it had been stored at the Ferrari of New England dealership but produced no physical evidence to prove its location. Mr. Sanfilippo did produce evidence that he had acquired a new residence in Naples, Florida on or about February 7, 2024; but never provided evidence of the vehicle's location from 6/30/2023 to 2/7/2024.

The Town of Salem Assessor submitted evidence to substantiate that the vehicle is subject to Connecticut vehicle taxes.

*Decision: The Board will review Mr. Sanfilippo's testimony and the submitted evidence. Chairman Green will meet with the Town of Salem Assessor for additional clarification of evidence submitted by the Town of Salem. Chairman Green also will contact the President of the Connecticut Association of Assessing Officers (CAAO) for advice and guidance on Mr. Sanfilippo's appeal because of the unusual circumstances involving this appeal. Chairman Green will report back to the Board at its next scheduled meeting at which time the Board will render its decision.*

Meeting adjourned at 11:30 a.m.

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