



Board of Assessment Appeals

270 Hartford Road
Salem, CT 06420

Minutes of September 25, 2010 Appeals Hearing

Members Present: Robert Green (Arrived at 8:30 AM), Terrell Patterson, Frank Abetti (Terrell Patterson and Frank Abetti arrived at 9:00 AM.)

Meeting called to order at 8:30 A.M.

The Board met at the Salem Town Office Building to hear motor vehicle appeals from the October 1, 2009 Grand List.

The following is a list of appellants and appointment times:

Time	Name	Address	Telephone	Remarks
9:00 AM	Mark Hanney	406 Laurelwood Rd	860.823.1584	1994 Ford 384
9:15 AM	Mary Sturgeon	185 Norwich Rd		1997 Mazda B4000
9:30 AM	Michael Dempsey	37 Gardner Lake Hgts	860.608.8508	2000 Subaru Outback
9:45 AM	Corey Hutchings	29 Cedar Hill Ln	860.887.1982	1996 Ford F350
10:00 AM	Corey Hutchings	29 Cedar Hill Ln	860.887.1982	2000 Dodge Intrepid
10:15 AM	Daniel & Cynthia Holle	48 Fawn Run	860.859.3173	2003 Ford Expedition
10:30 AM	Daniel & Cynthia Holle	48 Fawn Run	860.859.3173	2005 Toyota Prius
10:45 AM	Daniel & Cynthia Holle	48 Fawn Run	860.859.3173	Flagstaff Camper
11:00 AM	Daniel & Cynthia Holle	48 Fawn Run	860.859.3173	2004 Toyota Corolla

Each appellant was notified by letter of their scheduled appointments.

Note: Due to a schedule conflict, Daniel and Cynthia Holle requested a time change for their appeals. They were contacted by telephone by the Chairman, Robert Green, on

September 24, 2010 and rescheduled their appeals to be heard on September 25 at 8:30 AM. The Holle's felt they could adequately present evidence for each of their appeals within the 30-minute period and agreed to the schedule change.

8:30 - 9:00 AM – Daniel and Cynthia Holle

List Number: 80164

Flagstaff Camper

Appellant Claim:

- Previously appealed and adjusted for the October 1, 2008 Grand List.
- Refrigerator not working properly. Water heater does not work. Camper has not been used for over a year.
- Appellant estimated value: \$3,340.00. 2009 Grand List assessment: \$5,100.00.

Board decision: Based on NADA Oct 2009 retail value and adjusting for the refrigerator and hot water heater not working, the assessment was adjusted to \$4,400.00. Also, an error was discovered in calculating the adjustment for the 2008 Grand List. Trade-in value was used instead of average retail value. Correct value was used for the 2009 Grand List appeal. Appellant will be notified by letter of the error and of the Board's decision.

List Number: 80163

2005 Toyota Prius

Appellant Claim:

- Previously appealed and adjusted for the October 1, 2008 Grand List.
- Vehicle has high mileage (112,141 miles) and related wear and tear.
- Appellant estimated value: \$7,325.00. 2009 Grand List assessment: \$9,760.00.

Board decision: Based on NADA Oct 2009 retail value, and adjusting for high mileage (subtracting \$1575), the assessment was adjusted to \$8,660.00. Also, an error was discovered in calculating the adjustment for the 2008 Grand List. Trade-in value was used instead of average retail value. Correct value was used for the 2009 Grand List appeal. Appellant will be notified by letter of the error and of the Board's decision.

List Number: 80162

2003 Ford Expedition

Appellant Claim:

- Previously appealed and adjusted for the October 1, 2008 Grand List.
- Vehicle has high mileage (99,743 miles) and related wear and tear. Also has multiple dents (photos provided) and 4WD mechanical issues.
- Appellant estimated value: \$6,575.00. 2009 Grand List assessment: \$8,500.00.

Board decision: Based on Oct 2009 NADA retail value assessment adjusted to \$8,260.00. No mileage or condition adjustment made as per NADA definitions of condition and average mileage. Also, an error was discovered in calculating the adjustment for the 2008 Grand List. Trade-in value was used instead of average retail

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value. Correct value was used for the 2009 Grand List appeal. Appellant will be notified by letter of the error and of the Board's decision.

List Number: 80161

2004 Toyota Corolla

Appellant claim:

- Previously appealed and adjusted for the October 1, 2008 Grand List.
- Vehicle has high mileage (112,169 miles) and multiple large dents.
- Appellant estimated value: \$3,200.00. 2009 Grand List assessment: \$6,520.00.

Board decision: Based on NADA retail value, adjusting for mileage, the assessment was adjusted to \$4,950.00. Vehicle is actually a Toyota Matrix listed as a Toyota Corolla with the Department of Motor Vehicles. The value of the Matrix is substantially less than the Corolla. The information used to calculate the adjustment is based on the Matrix value listed in the NADA Bluebook. The Board will request the Assessor to investigate the possibility of a clerical error in the recording of the vehicle. Also, an error was discovered in calculating the adjustment for the 2008 Grand List. Trade-in value was used instead of average retail value. Correct value was used for the 2009 Grand List appeal. Appellant will notified by letter of the error and of the Board's decision.

9:00 AM – Mark Hanney

Board decision: No change in assessment. Appellant or designated representative did not appear.

9:15 AM – Mary Sturgeon

List Number 190457

1997 Mazda B4000 SE Pickup

Appellant claim:

- Truck in poor condition. Body rusted/dented. A/C does not work.
- Has high mileage (approx. 100,000 miles).
- Appellant estimated value: \$2,885.00. 2009 Grand List assessment: \$4,070.00.

Board Decision: Based on Oct 2009 NADA retail value, and a visual inspection of the condition of the truck, a 23% condition adjustment was made. The condition adjustment is based on the percentage difference in the trade in value of a clean versus an average condition vehicle. Definitions used for condition are supplied by NADA. Assessment adjusted to \$3,180.00.

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9:30 AM - Michael Dempsky

List Number 40058

2000 Subaru Legacy Outback

Appellant Claim:

- Previously appealed and adjusted for the October 1, 2008 Grand List.
- High mileage (270,000)
- Rough condition.
- Appellant estimated value: \$950.00. 2009 Grand List assessment: \$4930.00.

Board decision: Based on Oct 2009 NADA retail value, and photos of the condition of the vehicle a 32% condition adjustment was made and a \$550 adjustment for mileage. The condition adjustment is based on the percentage difference in the trade in value of a clean versus a rough condition vehicle. Definitions used for condition are supplied by NADA. Assessment adjusted to \$3,340.00. Also, an error was discovered in calculating the adjustment for the 2008 Grand List. Trade-in value was used instead of average retail value. Correct value was used for the 2009 Grand List appeal. Appellant will be notified by letter of the error and of the Board's decision.

9:45 AM – Corey Hutchings

List Number 80243

2000 Dodge Intrepid ES

Appellant Claim:

- High mileage (193,000 miles).
- Body rough (photos provided).
- “Same vehicle” assessed at half the value in a neighboring town.
- Appellant estimated value: \$1,200.00. 2009 Grand List assessment: \$3,080.00.

Board decision: No change in assessment. Board would not speculate on the method used in the neighboring town to assess the “same vehicle”. Oct 2009 NADA bluebook reference information confirmed the vehicle was correctly assessed, equipment on vehicle supplied by appellee used in NADA valuation.

10:00 AM – Corey Hutchings

List Number 80240

1996 Ford F350 XL

Appellant Claim:

- High mileage (107,000 miles).
- Body rough/poor condition.
- “A work truck.” Used for snowplowing. Basic work truck with 5.7L Diesel engine with A/C.
- Appellant estimated value: \$3,000.00. 2009 Grand List assessment: \$5,960.00.

Board decision: Based on Oct 2009 NADA retail value, and photos of the condition of the vehicle, a 22% condition adjustment was made. The condition adjustment is based on the percentage difference in the trade in value of a clean versus an average condition vehicle. Definitions used for condition are supplied by NADA. Assessment adjusted to \$4,200.00.

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The Board deliberated from 10:15 to 11:45 AM, arriving at the decisions noted above. Appellants will be notified by letter of the Board's decision.

Meeting adjourned at 11:45 AM.

Robert M. Green - Chairman