

**TOWN OF SALEM
BOARD OF ASSESSMENT APPEALS
REGULAR MEETING MINUTES
SATURDAY, MARCH 18, 2017 – 9:00 A.M.
SALEM TOWN OFFICE BUILDING, ROOM 2**

PRESENT

Robert Green, Chairman
Dianne Woronik

ABSENT

Frank Abetti, due to business obligations

CALL TO ORDER:

Chairman Green called the meeting to order at 9:00 a.m. and recited the legal notice as published in *The Day* newspaper.

- 1. To hear and possibly take action on assessment appeals for real and personal property listed on the October 1, 2016 Grand List. Appeals will be heard by appointment only. Valid appellants were notified by mail.**

John and Betsy Butts, 376 Hartford Road, List No. 141

Tyler Butts, representing John Butts, was sworn in by Chairman Green. Mr. Butts felt that the assessed value of the home should remain the same at \$154,000.00 and questioned some of the information as stated on the Property Card, including the grade of A- and square footage. He stated that the square footage of approximately 135SF for the chimney should be subtracted from the home's total square footage, as it is located in the center of the home. In addition, due to the age of the home, the interior has a number of peculiarities, including sloped flooring and uniquely shaped doors. Furthermore, 43% of the home is heated by indirect heat, there is no air conditioning, and 22% of the second floor living area does not have any overhead insulation. Comparable properties in Scotland and Goshen were presented, as no recent/current comparable properties that have been/are on the market in Salem were available. No structural improvements have been made to the home.

Lori Neuman, 509 Norwich Road, List No. 693

Lori Neuman was sworn in by Chairman Green. Ms. Neumann stated that the property was purchased approximately 20 years ago and was, until recently, designated as PA 490 (Farm Land, Forest Land, or Open Space). Fencing and a turnout shed have been installed on the property since its purchase. After inquiring with the Assessor, she was informed that the change was made due to a previous conversation and request to remove its PA 490 status, which, she stated, did not occur. She has no plans to develop or sell the property and provided photographs. She was informed that the PA 490 land value was recently increased by the State.

Robert Neddo, 71 Forest Drive, List No. 831

Robert Neddo was sworn in by Chairman Green. Mr. Neddo questioned the increase in the assessed value of the home. After contacting the Assessor's office, he was informed that the increase was due to a change of the home from year-round to seasonal status and a number of

improvements that have been made to the home over the past several years. He estimates the market value to be \$255,000.00. The home has been year-round since 1980. A number of comparable properties were provided.

Andrew Zeeman, 38 Emerald Glen, List No. 831

Not present

John Chaponis, 135 Sullivan Road, List No. 1287

John Chaponis, representing Pamela McCann, was sworn in by Chairman Green. Mr. Chaponis stated that the assessed value of the property should be \$245,500.00, based on the selling price of \$350,500.00 in January 2017.

John Chaponis, 300 Buckley Road, List No. 607

John Chaponis, Assessor, Town of Colchester, representing Phillip Guadette, was sworn in by Chairman Green. Mr. Chaponis stated that the Appellant is being charged for an additional building lot for a 29.9 acre property that is located in both the Towns of Salem and Colchester. It was requested that the property be designated as vacant property and be assessed accordingly. The Appellant will need to reapply for PA 240 qualification.

Peter A. Signore, Personal Property Declaration, List No. 400658

Peter A. Signore was sworn in by Chairman Green. Mr. Signore inquired as to the significant increase for his personal property. He was informed that because a Personal Property Declaration Form was not filed, assumptions based on a visual inspection, were made and a value was determined. There was also a 25% penalty fee for non-filing. An itemized list of the property and their respective values was presented to the Board and discussed.

Trevor Tourville, 40 Forest Drive, List No. 223

Debra Gernhardt, representing her Trevor Tourville, was sworn in by Chairman Green. Ms. Gernhardt wished to clarify some of the data indicated on the Property Card, including an unfinished basement, non-working air conditioning system, and additional bathroom fixture. The property was unoccupied for at least four years prior to its purchase in December 2016. She agreed with the C+ grade for the home. Photographs were submitted for review.

Barbara Jewett, 1 Morgan Road, List No. 883

Barbara Jewett was sworn in by Chairman Green. Ms. Jewett questioned the significant rise in the assessed value of the home and is requesting that the property be reduced to \$127,000.00. Comparable properties in the Town of Salem were not available. A number of items were repaired and replaced, including the roof, siding, walls, and gutters in past years. Other improvements are necessary, including ceiling replacements, gutting of one of the closets, and plumbing. Recent improvements include the installation of an awning over one of the doors and partial flooring in the attic.

Pamela Muccilli, Personal Property, List No. 492205

Pamela Muccilli was sworn in by Chairman Green. Ms. Muccilli has been having issues receiving her mail and, as such, did not receive or file the Personal Property Declaration Form

in a timely manner. She was informed that the Board would submit a letter recommending and requesting the waiving of the penalty fee due to ongoing mail delivery issues to the Assessor's office.

Joe & Donna Sgro, Personal Property, List No. 400652

Donna Sgro was sworn in by Chairman Green. Ms. Sgro felt that the assessed value for her 11-year old camper with an old, used, found deck should be \$10,000.00, based on the prices listed in the NADA Guidebook. Because no Personal Property Declaration Form was filed with the Assessor's office, a penalty fee was also assessed. Ms. Sgro stated that a skylight, bay window, and microwave have been installed since the purchase of the property and, currently, the awning and skylight are leaking and the deck is in need of repair. She also corrected the shed size as indicated on the Declaration Form.

ROKAP, Inc., 2007 Sunseeker Camper, List No. 492392

Russell & Rosalind Kaplan were sworn in by Chairman Green. Mr. Kaplan felt the Camper should be assessed at \$10,000.00, based on the low value listed in the NADA Guidebook. The year and model of the Camper was corrected to read 2007 M2900 Sunseeker Camper, Gasoline Model with no slides. While vehicles are assessed based on the average values as stated in the NADA Guidebook, he felt that the vehicle should be assessed at the low value as they have been residing in the vehicle full-time for the past six (6) years, resulting in respective wear and tear. In addition, modifications have been made, including the elimination of the dining room and transformation of the bunkroom into a storage area, converting the six (6) sleeping quarters to two (2). He estimates that the mileage is currently 60,000+ miles. They currently reside in and all taxes for the Camper are paid in the State of South Dakota. Last year, he visited the Town of Salem and resided at Witch Meadow Campground for approximately 100 days. In accordance to State regulations, property housed in the Town for 90 days and over must be declared and, subsequently, taxed. The deck belongs to the Campground.

Bob & Michelle Deremer, 1962 Shasta Camper, List No. 42040

Bob & Michelle Deremer were sworn in by Chairman Green. Mr. and Mrs. Deremer are appealing their 1962 Shasta Camper located at Sna-Z Spot Campground. They stated that the Camper/Property was purchased in 2012 and estimated its value at \$1,500.00. While minor repairs have been made, the Camper does not include any amenities and, is, most likely, not road-worthy. A 10' X 12' run-in shed and 8' X 6' step is located on the property. It was noted that overnight camping is no longer permitted and the Campground is no longer accessible year-round.

Stewart Farber, 124 Witter Road, List No. 2182

Realtor Joyce Covone, representing Stewart Farber, was sworn in by Chairman Green. Ms. Covone felt that the assessed value of the property should be based on the currently appraised value of \$39,900.00. The 3.52 acres property includes a shared driveway, wetlands, and limitations of the building area, making it difficult to sell. Comparable properties and a listing history were submitted.

Linda Phillips, 20 Hartford Road, List No. 179

Attorney Harry Heller; Ben, Property Manager, and; Roger Phillips, representing Linda Phillips, were sworn in by Chairman Green. Atty. Heller questioned the substantial increase in the assessed value of the property and requested that it be decreased from \$1.9 million to \$1.215 million, based on a recent appraisal, the age and condition of the property, and limited demand for the second floor office spaces, and current vacancy of approximately 60% of the building. It was noted that the submitted appraisal does not include much-needed repairs, is based on market rather than actual rents, and does not take into consideration the location of the property.

2. ADJOURNMENT:

The meeting was adjourned at 2:30 p.m.

Respectfully Submitted by:

Agnes Miyuki, Recording Secretary for the Town of Salem