

**TOWN OF SALEM
BOARD OF ASSESSMENT APPEALS
REGULAR MEETING MINUTES
SATURDAY, MARCH 17, 2018 – 7:00 P.M.
SALEM TOWN OFFICE BUILDING, ROOM 2**

PRESENT

Robert M. Green, Chairman
Debra Gernhardt
Dianne Woronik

ABSENT

none

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, 2017 Grand List. Appeals will be heard by appointment only. Valid appellants were notified by mail.**

William and Darra Ryan, 33 Cedar Lane, List No. 391

Steve Flanagan, representing William and Darra Ryan, was sworn in by Chairman Green. Mr. Ryan questioned the assessment of the property, stating that the information on the property card appears erroneous as the majority of the property has very limited use and is not developable. The Board will investigate the information on the property card with regards to the area(s) categorized as buildable vs. non-buildable land and wetlands and the market value of the restricted portion of the property.

David and Anne Henrici, 149 Round Hill Road, List No. 963

David and Anne Henrici were sworn in by Chairman Green. Mr. Henrici stated that, because the tax bill was sent to the mortgage company, he was not aware of the increase in the assessed value of the property. After speaking with the Assistant Assessor, a portion of the property was re-categorized and his assessment was adjusted and would be applied to future assessments. He was informed that, because his request applies to the assessment of the property listed on the October 1, 2016 Grand List, the Board is unable to review his request.

Mark Kurcon, 347 Darling Road, List No. 1868

Mark Kurcon was sworn in by Chairman Green. Mr. Kurcon stated that the property has been on the market for the last three (3) years and has been reduced from its original selling price of \$525,000.00 to \$429,900.00. As such, he is requesting a reduction in the assessed value of the home. He presented the Board with comparable properties that have been sold within the last six (6) months, which, unfortunately, were not relevant, as the properties must have occurred on or three months prior to October 1, 2017.

Andrew Zeeman, 38 Emerald Glen Lane, List No. 1889

Andrew Zeeman was sworn in by Chairman Green. Mr. Zeeman was seeking a reduction in the assessment of the property and presented a 2016 appraisal and information regarding comparable properties that have been sold over the past two years.

Arthur C. Nagel, Personal Property, List No. 401062

Arthur C. Nagel was sworn in by Chairman Green. Mr. Nagel questioned his Personal Property assessment for a laptop, which he has not utilized since 2008, and the inclusion of items, e.g., office furniture and fixtures and office supplies, which he has never utilized for his home business. He has never claimed any business expenses on his Federal Income Tax.

Howard Manuel, Personal Property, List No. 492624

Howard Manuel was sworn in by Chairman Green. Mr. Manuel stated that the assessed value for the five unregistered vehicles is higher than the vehicles' purchase price. After speaking with the Assistant Assessor, the assessments for the vehicles were lowered to \$500.00 each – the minimum possible assessed value. The Board can reduce the minimum value based upon the condition, mileage, etc. of the vehicle. The VIN Numbers for each of the vehicles will need to be provided in order to further adjust the price. He is in the process of selling the vehicles.

Brenda Holmwood, 510 Forsyth Road, List No. 506

Brenda Holmwood was sworn in by Chairman Green. Ms. Holmwood stated that, after speaking with the Town Assessor, she was informed that the \$7,600.00 increase in the assessed value of the property was based upon the inheritance of a piece of property, which is primarily wetlands. She is requesting that the Board formally approve the Assessor's proposed adjustment of the assessed value of the property from \$157,800.00 to \$155,800.00.

Mitch Williams, 407 Forsyth Road, List No. 1391

Mitch Williams was sworn in by Chairman Green. After speaking with the Assistant Assessor, Mr. Williams stated that the wetlands portion of the property was adjusted. He is requesting that the Board formally approve the Assistant Assessor's proposed adjustment of the assessed value of the property.

Martin & Ann MacKay, 80 Emerald Glen Lane, List No. 1971

Ellen Henderson, representing Martin & Ann MacKay, was sworn in by Chairman Green. Ms. Henderson, the Real Estate Agent for the property, stated that the sale of the property is currently in the process of being finalized for \$449,000.00, well below its original selling price of \$649,000.00. Information regarding comparable properties will be sent to Chairman Green.

Morgan Road Farm, LLC, 120 Morgan Rd, List No. 1006

John S. Bennet, ESQ, representing Morgan Road Farm, LLC, was sworn in by Chairman Green. Atty. Bennet expressed their confusion regarding the assessment of the property based on comparable neighboring property(ies), given the amount of land categorized as buildable,

excess, and/or farmland. The categorization of the various portions of the comparable properties he presented was unknown.

Mark McWilliams/705 Washington Ave, LLC, 617 Old Colchester Road, Lot No. 868

Mark McWilliams/705 Washington Ave, LLC, was not present for his appeal.

Gary Waters, Personal Property Declaration, List No. 492598

Gary Waters was not present for his appeal.

Amandeep Singh, Personal Property Declaration, List No. 400431

Amandeep Singh was sworn in by Chairman Green. Mr. Singh provided a brief history of the property and related business. While he owned the Note to the property, he did not own the building or business until after October 1, 2017. As such, he may not be liable for the personal property declaration bill in question depending upon the terms of the sale/settlement. A copy of the agreement will be sent to the Chairman. With the exception of the gasoline tanks and pumps, which are slated for removal, all of the personal property has been removed from the property.

Amandeep Singh, 428 Hartford Road, List No. 1189

Seeking a reduction in the assessed value of the property, Mr. Singh presented the Board with a copy of the Zoning Map, relatively comparable properties in neighboring towns, and 2016 and 2017 sales reports. He stated that no upgrades have been made to the property since the 1980s and all of the personal property, excluding the gas tanks and pumps, have been removed by the previous owners. He also questioned the value of the property, which appears to have increased over time. The property includes a 2,400 SF apartment, which is currently uninhabited. He was informed that, once the use of the property is changed and the tanks and pumps are removed, the assessments would change. The value of the property is based upon a table that is utilized by the Town Assessor to determine the assessments and, while it may change over time, the assessment is uniform for all businesses.

William Deacon, Michael Shean, and Jonathan D. Plaut, 45 Forest Drive, List No. 1917

Harry B. Heller, ESQ, William Deacon, Michael Shean, Jonathan D. Plaut were sworn in by Chairman Green. Atty. Heller stated that the 31-acre property, which was assessed at approximately \$3 million, was purchased in January 2018 for \$1,550,000.00 and presented the Board with the MLS (Multiple Listing Service) listing price history, Settlement Statement, Bill of Sale, and comparables of properties located in the towns of Lyme and Old Lyme were presented to the Board. Included in the sale were the three structures (main house and two cottages), the furnishings, a boat, and backhoe. He felt that the property (1) should be classified as excess acreage, rather than as three separate building lots and (2) should be assigned the functional depreciation due to the length of time the property has been on the market (three years). A copy of the appraisal of the property will be sent to the Chairman.

Matthew Westhaver, Personal Property Declaration, Lot No. 492651

Matthew Westhaver was sworn in by Chairman Green. Mr. Westhaver stated that he was assessed for equipment that was utilized for the Route 85 road-widening project in two towns. He was informed that any equipment located within the confines of a Town for over 30-days is subject to assessment. Because he declared the equipment that was housed in Salem during the construction period in the town of Bloomfield, he was assessed in both towns. He also stated that some of the equipment is leased and not owned. He will send a list of the equipment he owns that was located in the Town of Salem on or three months prior to October 1, 2017 along with a copy of the 2017 Personal Declaration Form to the Chairman.

Property Tax Partners, LLP, 399 West Road, List No. 204

Property Tax Partners, LLP, representing American Tower Corp., was not present.

Arthur and Arlene Winakor, 19 Syleo Lane, Lot No. 2215

Arthur Winakor and Dan Sehl, D&D Builders, were sworn in by Chairman Green. Mr. Winakor presented a packet of comparable properties and stated an error in the square footage of the home, which is currently being completed. Discussion ensued regarding the process by which the square footage is determined and assessed as well as the difference between an assessment for a ranch-style vs. colonial-style home and the approach utilized by the Assessor to determine the final assessment of the property. Chairman Green and Board Member Gernhardt conducted a site inspection to measure/determine the square footage of the home.

2. ADJOURNMENT:

The meeting was adjourned at 2:54 p.m.

Respectfully Submitted by:

Agnes Miyuki, Recording Secretary for the Town of Salem