

**TOWN OF SALEM
BOARD OF ASSESSMENT APPEALS
REGULAR MEETING MINUTES
SATURDAY, MARCH 16, 2019 – 9:00 A.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 on February 1, 2019.

- 1. To hear and possibly take action on assessment appeals for real and personal property listed on the October 1, 2018 Grand List. Appeals will be heard by appointment only. Valid appellants were notified by mail.**

Anthony Shumbo & Anna Natoli, 184 Hartford Road, List No. 174

Anthony Shumbo and Anna Natoli were sworn in by Chairman Green. Mr. Shumbo and Ms. Natoli were seeking a reduction in the assessment of their home due to its condition. Though structurally sound, the residence has not been occupied for over a decade and has been gutted, has no heat, electricity, or running water and, as such, is uninhabitable. The determination of the value of a property was briefly explained.

Decision: Based on the condition of the property, the Board agreed to reduce the assessment from \$130,400.00 to \$71,800.00.

David C. Pugsley, 2004 Dodge Dakota, List No. 10212

David C. Pugsley, 2004 Dodge Dakota, List No. 10134

Mr. Pugsley was not present.

Sean & Annemarie Donoghue, 8 Chester Court, List No. 1597

Sean Donoghue was sworn in by Chairman Green. Mr. Donoghue stated that he received the change in assessment letter and, after inquiring with the Assessor, was informed that the change in assessment was primarily due to the completion of the renovation of the master bathroom. The master bathroom, he stated, has not yet been completed and has been unusable since 2016.

Decision: *Tabled, pending further investigation.*

John Spigel, 27 Maynard Road, List No. 587

John Spigel was sworn in by Chairman Green. Mr. Spigel explained the two parts of his appeal:

1. Mr. Spigel stated that changes were made to the assessed value of the dwelling following a conversation with the Assessor's office. According to the street card, the home is currently estimated to be 75% complete and assessed at \$83,454.00 but, based upon the form which determines the completion percentage, the home should be estimated as being 56% complete or \$62,278.00. Receipts and invoices dated after the changes were made to the card were presented.
2. Because the tower has been used for personal purposes for the past 27 years, he stated that it should be considered as an accessory, not an income producing, tower. No leases exist for the land under the tower. The primary use of the tower is to house antennas serving the Ham radio community, are his own personal property, and no compensation is received for its use. He supports the personal use of the tower through lease agreements with two cell companies who also utilize the tower and the income received is reported in his Federal Income Taxes. Examples of towers located in neighboring towns were presented. The methodology used by Assessors to determine its value was explained.

Decision: Based on the Appellant's claim regarding the completion of the home, the assessment was reduced from \$323,200.00 to \$260,900.00.

Thomas R. Malone, 308 Old Colchester Road, Unit 7, List No. 2262

Mr. Malone's appointment was re-scheduled.

Thomas Ginnitti, Indianfield Campground, Site 141, List No. 400297

Mr. Ginnitti was not present.

Mark A. Balaban, 20 Hartford Road, List No. 179

Mark A. Balaban, Esq., representing Four A's, LLC, was sworn in by Chairman Green. Mr. Balaban stated that the Appellant purchased the property in January 2018 for \$1,150,000.00 (fair market value). Based upon the purchase price/fair market value, the Appellant(s) felt that the assessed value should be \$805,000.00. He is aware of a court stipulated agreement that was in place between the previous owner and the Town of Salem. Board Member Gernhardt explained that, based upon CT State Statutes, the new owner(s) cannot challenge the court stipulation. As such, the assessment must remain in place until the town's next revaluation or a change in the assessment is made by the Assessor.

Decision: Based upon the court stipulated judgement, no adjustment to the assessed value of the property was made.

John & Judy Sorrajja, Witch Meadow Campground, Site 176, List No. 492090

John and Judy Sorrajja were sworn in by Chairman Green. Mr. and Mrs. Sorrajja stated that the camper was not located in the town for 90 or more *consecutive* days. Discussion ensued regarding CT State Statutes §12-43, which does not specify that the 90 or more days must be consecutive.

Decision: While the camper did not reside in the town for 90 *consecutive* days, the camper did reside in the town for a *total* of 90 or more days; no adjustment to the assessed value of the property was made.

2. ADJOURNMENT

The meeting was adjourned at 11:25 a.m.

Respectfully Submitted by:

Agnes T. Miyuki, Recording Secretary for the Town of Salem