

Board of Assessment Appeals Minutes
Town of Oxford
Regular Meeting

March 11, 2015

The meeting was called to order at 7:05 p.m.

Members Present: Linda Czaplinski, Dana Flach, Jane Maher

Amendments to Agenda: None

APPEALS:

Appeal of Stuart Minsky, 520 Traditions Ct. No., Oxford

Mr. Stuart Minsky was sworn in. Mr. Minsky stated that his current appraisal of \$367,800 was changed from his prior appraisal of \$361,000. His current appraisal includes a covered deck, he questioned how the assessment figure was determined. The prior assessment had the deck at an undepreciated value of \$2531. The current undepreciated value for a finished, enclosed porch is \$15,309. Mr. Minsky asked why it was so high, and stated he did not even pay that amount for it. Mr. Minsky also questioned what the mill rate was for last year. He is also a Veteran and does not know if his Disability Veteran's deduction is included in the tax bill. A discussion ensued regarding the difference of \$12,778 for the covered deck. The Board of Assessment Appeals stated that the mill rate for 2013 is 24.87. The Board of Assessment Appeals stated that the covered deck added an additional \$4800 to the assessed value. The value is computer generated.

The Board advised Mr. Minsky to call the Tax Assessor and ask what his current tax liability is, as his taxes are paid by his mortgage company.

Mr. Minsky stated there were five houses similar to his, as they are in the 55+ community and they only have 4 models to compare. He stated that when homes in this community go up for sale, and since it is a quick sale, they don't get the market price. The Board advised Mr. Minsky that the town's appraised value is based on the 2010 evaluation. Every ten years there is a physical evaluation, every five years there is a statistical reevaluation, and this year is the statistical reevaluation. The amount of taxes shifts differently depending on the budget of the town. Mr. Minsky got a new assessment since he made an improvement on his home. Mr. Minsky asked if the Assessor differentiates between a 2-season porch and a 4-season porch. The Board stated yes they do differentiate. Once the reevaluation is done, if you feel the assessment is too high or too low, you have a right to appeal.

The Board explained that they will review the information, and send a letter to him by the end of the month after deliberating this appeal.

Appeal of Ronald Artman, 7 Jem Woods Road, Oxford

Mr. Ronald Artman was sworn in. Mr. Artman stated that he built the house four years ago, and the taxes were \$13,000. He had wanted to appeal it, but was always missing the deadline. He was looking at similar houses and trying to justify his taxes. He viewed the assessment through Vision on the website which stated the assessment is \$376,600 without the land. He had spoken with the Assessor who had said there may be some incorrect information on the website for his street. His is graded a B+ based on materials, and it use to be an A-. The grade was lowered without ever having performed a walkthrough of the home. The permit was taken for a bonus room but it is not finished yet. Mr. Artman is questioning how the town arrived at a figure without a walkthrough. He also asked on what basis the materials are graded. Mr. Artman said the Assessor stated to him there may be values on the Vision website that are incorrect.

The Board stated that the Tax Assessor has a legal right to make assumptions if they have a refusal to see the interior. The field card states on 12/2011 there was a refusal to inspect the interior. The exterior was measured. A discussion ensued explaining that assessments in an area can vary based on when the C/O was issued, and if all of the homes have different builders, or different style homes, and other items added in. The question of how the homes are graded is better answered by the Assessor. The Board suggested to pull the field cards and compare them by the date they were built, and if there was a walkthrough, or no entry and see how they compare.

Mr. Artman stated that based on his street, his home is 3918 square feet, with a B+ rating whereas it used to be an A-; it was lowered by the town without ever having been inside the house. Mr. Artman questions the validity of the change, and what does this grading mean. The Board of Assessment advised that absent a physical walk through, certain assumptions have to be made. Mr. Arman stated that the Building Inspector did come in and inspect the house in order to obtain a C/O. He also stated that the town was off by 10 feet for the square footage of his deck, and that is when it went from an A- to a B+. He is questioning the overall validity of the assessment because he is not comfortable with how the town arrived at the amount. The Board of Assessment Appeals stated it also depends on the timing of when the reevaluation is done. Mr. Artman asked if the Assessor wasn't able to get in, is all the grading done the same. Where can he verify that it is accurate? Mr. Artman stated that he had brought in 15 comps to the Assessor and he could not get a clear explanation as to how the B's and A's come to the equation.

Mr. Artman stated that his home averages \$96/sq. ft. On his street #5 is a B- and is \$74/sq. ft.; #9 is rated a B, and is \$79/sq. ft.; #13 rated a B+ and is \$82/sq. ft. The Board felt these questions are best addressed by the Assessor's office. It was explained that there will be a statistical reevaluation done this year for taxes being paid in 2016. Appeals can be heard next year. This year's assessments are based on a 2010 evaluation. Mr. Artman stated he has no street frontage, his is an interior lot, and wanted to know how these features compare with the assessments of other properties. The Board stated that in 2011, the mill rate dropped, and questioned if it happened when his rating was changed. The Board suggested he review his tax history to see if the taxes dropped because of the mill rate change. In Vision, the program does make calculations, so if the

Assessor or her assistant cannot answer the question, someone from Vision should be able to explain what goes into the various information fields. When there are problems with underlying data, this Board cannot change what is on the Tax Assessor's record, but we can hear the appeal and make recommendations. The Board advised Mr. Artman that if he needs to take this matter a step further, he can make an appointment with the First Selectman. The Board will review this information and will send a letter to him by the end of the month after deliberation.

Appeal of Donald Fraser, Fraser Tree Service

Mr. Donald Fraser was sworn in. Mr. Fraser stated that in 2005 his stepson started a tree business, and then it went sour. Mr. Fraser has a full time job and he is not able to run the business, he just wants to get out of the business, and he has been paying all the taxes. The Board stated they were unclear on the ownership. Mr. Fraser stated his name is on the business with his stepson. He also stated that he has sold some of the equipment, the wood chipper and the stump grinder. He has turned in the plates on these two items. There are still three trucks that are unregistered with the DMV. The Bucket Truck is not registered any longer, the F350 Mason Dump Truck is not registered, and the 97 Ford is registered.

The Board advised Mr. Fraser that the declaration forms have to be filed every year. A penalty of 25% is assigned for not filing. The assessment has not changed since 2008. The bucket truck was registered at one time, so the Tax Assessor should be able to look up the value by the VIN number. The Board reviewed the NADA books for these vehicles. It is a GMC Top Kick Bucket Truck per Mr. Fraser. It was suggested that he either file a declaration of personal property or fill out an affidavit and have it notarized that he is no longer in business. It was also explained that while he may no longer be operating a business, having unregistered (registration expired) motor vehicles are still taxable as unregistered motor vehicles on the personal property declaration. Registration for the Bucket Truck expired in 2013, and the F350 expired in 2012. Registrations have to be expired, and verification that the plates have been cancelled by the DMV. Also show the Bill of Sale for the items sold, make a copy to show the Tax Assessor. A comparison can be made by the previous years when they were registered vehicles. The Board noted that in 2011 there is a Code 24 on the tax assessment, and then it disappeared. A Code 24 is for misc. tax property.

The Board will review this appeal, and will send a letter by the end of the month once the Board deliberates this matter.

A discussion was held regarding this appeal.

DELIBERATIONS:

Appeal of Stuart Minsky, 520 Traditions Ct. No., Oxford

The Board of Assessment Appeals reviewed and discussed this appeal.

MOTION:

Linda Czaplinski moved to respond to Mr. Minsky that his appeal has been denied. The Board of Assessment Appeals could find no discrepancy in the market value of the property. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

Appeal of Ronald Artman, 7 Jem Wood Road, Oxford

The Board of Assessment Appeals reviewed and discussed this appeal in detail.

The Board of Assessment Appeals will make the following recommendations in their response letter. The Board of Assessment Appeals suggests Mr. Artman schedule an appointment with the Tax Assessor's Office for a granular review of his field card through the history of ownership of his property with the goal of explaining how the grade was determined. If any questions remain after this meeting is held, it is the Board of Assessment Appeals recommendation that a meeting be scheduled between the Assessor's Office, Vision, and Mr. Artman. It is also suggested to make an appointment with the Tax Assessor for a formal walk through of the property so that it can be firmly established as to the types and quality of the interior fixtures. The Tax Assessor is authorized to make any adjustments to the value of the property. Please be advised that any adjustment has the potential to increase or decrease the existing value.

MOTION

Linda Czaplinski moved to deny Mr. Artman's appeal because the Board of Assessment Appeals could not find any discrepancies in his assessment. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

Appeal of Donald Fraser, Fraser Tree Service

The Board of Assessment Appeals reviewed and discussed this appeal.

MOTION:

Dana Flach moved that the Board of Assessment Appeals is denying Donald Fraser, of Fraser Tree Service appeal based on lack of information provided. It is our suggestion that you meet with the Tax Assessor to establish an accurate assessment of the vehicles based on historical tax bills. Based on the information provided, these vehicles were registered vehicles, but the registration has lapsed and the correct assessment can be

determined based on previous motor vehicle tax bills. The penalty remains at 25% and the Tax Assessor has the authority to change the penalty if warranted. If there were any clerical errors, the Tax Assessor can go back and correct them. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

Appeal of Michael Aiello, 76 Old Country Road, Oxford

This appeal was reviewed and discussed.

MOTION:

Linda Czaplinski moved to deny Mr. Aiello's appeal as the Board of Assessment Appeals found no discrepancy in the value of his property. It is suggested to Mr. Aiello to meet with the Tax Assessor to review his field card since he does have questions on the field card. If questions remain it was suggested to schedule a walk through with the Tax Assessor since one has never been done. The Tax Assessor is authorized to make any adjustments to the value of the property. Please be advised that any adjustment has the potential to increase or decrease the existing value. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

Appeal of Mark I. Hinnau, 15 Wychwood Lane, Oxford

The appeal was reviewed and discussed.

MOTION:

Linda Czaplinski moved to grant Mark Hinnau's appeal based on prior topographical allowance previously approved by the Board of Assessment Appeals for the above referenced property, reinstating the 15% topographical depreciation and to use the same verbiage as previously used by the Board of Assessment Appeals in their letter dated April 22, 1999. Any additional questions relative to the information on the field card can be addressed to the Tax Assessor's Office who will make corrections if need be, and to schedule a walk though for a thorough evaluation of the property. The Tax Assessor is authorized to make any adjustments to the value of the property. Please be advised that any adjustment has the potential to increase or decrease the existing value. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

(Verbiage: The Board moved to classify 2.5 acres as a house lot and .91 acres as excess acreage. To apply a 15% topographical depreciation to the 1.5 acres, based on the reference map "Site Plan & Subservice Sewage Disposal System Design", dated 7/21/95, by Frank Rivynak & Associates of Naugatuck, CT for property located at 15 Wychwood Lane, Oxford. (Lyon/Atwood))

Appeal of Molly Moran, 338 Riggs Street, Oxford

The appeal was reviewed and discussed. Based on the statements regarding the interior, the Board of Assessment Appeals feels there should be a walk through by the Tax Assessor.

MOTION:

Linda Czaplinski moved to deny the appeal by Molly Moran as this Board of Assessment Appeals could find no discrepancies in the assessed value. It is suggested that at Mrs. Moran's discretion to schedule a formal walk through with the Tax Assessor's Office for a thorough evaluation of the property. The Tax Assessor is authorized to make any adjustments to the value of the property. Please be advised that any adjustment has the potential to increase or decrease the existing value. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

OTHER ITEMS

Linda Czaplinski stated the Board of Assessment Appeals will cancel the rest of the scheduled meetings for March.

Dana Flach would like an update from the Tax Assessor of the appeals where this Board has recommended appellants contact the Tax Assessor for a walk through of their property and to see how many appellants asked for this service, and the action, if any, was taken after the walk through. The Board asked that Lynda draft a separate memo to Eva to please inform us of any changes that have been made or if the appeal was dropped or if it was warranted from this appeal session.

ADJOURNMENT

Dana Flach moved to adjourn the meeting at 9:45 P.M. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

Respectfully submitted,

Linda Czaplinski

Chairman, Board of Assessment Appeals.

MAR 18 PM 4:32
Dana Flach