BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF OXFORD REGULAR MEETING March 24, 2014 7:00 p.m.

The meeting was called to order at 7:02 p.m.

Members Present: Linda Czaplinski, Dana Flach, Jane Maher

Amendments to agenda - None

Acceptance of Minutes

Jane Maher moved to approve the 3/13/14 Regular Meeting minutes as presented. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

Pre-Hearing Review

Linda Czaplinski discussed previous hearing items with the Tax Assessor. Qualified versus unqualified, new construction always is unqualified. The "I" factor is for influences such as sloping, ledge on property, etc.; "C" factor is for Condition, example was if there is water on the property; and "ST" is Street Index. Differences between a "B" and a "B-" in terms of the grade have so many things, as example Corian versus Formica, different windows, etc. It is not something to be concerned about. The grade does encompass thermal windows. There is no deduction in assessment for easement for a conservation strip. Regarding the Kerski property, Eva previously did a walk-through on the property, but the card was not updated, so she will need to go back to view it again.

Decisions have been made for the Appeals of Flash Photo, Martin, and Terrasi.

APPEAL OF:

Kerski Associates LP

76 Towantic Hill Road and Riggs Street

Reason for Appeal: SHD3 large metal building, units 2400 - 1984 there is no permit or an existing bdlg on these premises

Discussion held.

Motion:

Linda Czaplinski moved that the Appeal of Kerski Associates LP is denied. The property owner is advised to contact the Assessor's office to schedule a physical revisit to determine number and square footage of the out-buildings. The Assessor will determine if changes are in order based on the physical inspection. This was seconded by

Dana Flach. All 3 Ayes. Motion carries.

Hearing of Appeals:

1. Chris & Jessi Jones 10 Bishop Road, Oxford.

Mr. Jones was sworn in. He had purchased the home in June of last year for \$470,000, and has had a full appraisal, which came in at \$550,000. He brought comparisons of other similar homes, and his assessment is higher than these other properties. The Board of Assessment Appeals asked if there were any discrepancies in the field card, and Mr. Jones stated the card is correct, everything appears to be accurate. He did not have the field cards for the other properties in his comparisons, one was listed in his appraisal as a comparison to his. The Board of Assessment Appeals reiterated that the assessment was for the 2010 re-evaluation. Mr. Jones stated that the home on Hart Court was the same square footage, but a different acreage. If you take the land out of the equation, there is still a \$30,000 difference in the homes. The other assessment values are in the \$380,000 range and his is \$418,000. Mr. Jones stated the sale price distorts it due to it being a foreclosure.

The Board of Assessment Appeals will compare the information, and Mr. Jones will get a letter regarding the outcome no later than the first week in April.

2. APPEAL of Michele D. & John A. Pierce 12 Deerwood Road, Oxford, CT

Michelle and John Pierce were sworn in. They just purchased the home on August 30, 2013, and have seen an increase in the assessment. Half of the property is wetlands and conservation, and the rest is rocky with gullies. Mr. Pierce just went on disability and was looking for some kind of resolution to have their taxes lowered. Mrs. Pierce stated it is unusable property, and they thought when they purchased the property it was walkable. The property is a complete swamp, and they can't do a bike trail or anything with it. They are asking if there is anything the Board of Assessment Appeals can do to lower their taxes on this property.

The Board explained that the value used is based on the re-evaluation done in 2010. It was based on the market value at that time, and it does not impact the 10.13 acres. The 1.50 acres that the house sits on is taxed as the building lot, and the 8.63 excess acres is taxed at a lower rate. This is a standard rate for all properties. A Certificate Of Occupancy had been issued for 8/26/13, and they bought it in September. The period between 2012 and 2013 you will see an increase but it would not be that much. The Board of Assessment Appeals has no consideration for Disability; it would have to be brought to the Assessor's office and they can advise of the different programs to apply for. There are different State run programs that can apply to citizens over 65. The Pierce's asked if they wanted to donate the land, whom should they contact. It was suggested to go through the Assessor's Office and Planning & Zoning.

The Board will send a letter after deliberating the appeal, no later than the first week in April.

3. APPEAL OF VanKueren 117a Newgate Road, Oxford, CT Kevin VanKeuren was sworn in.

Mr. VanKeuren stated he purchased the home last April, and he is appealing the assessment upon investigating other properties, feels there is a mismatch with the land assessment and evaluation.

The Board stated it is 2 acre zoned now, and the assessment is based on 2 units at \$112,800. Mr. VanKeuren stated there are acre tables in the book, and a 2 acre unit will be \$126,400 off of the cost tables. Some older homes assessed values are less with more acreage. On lot #121 field card states land value is \$119,600, based on 1.5 acres parcel. Back then, the 1.5 acres was the minimum lot size to build on. Mr. VanKeuren asked if there were some additional adjustments for the condition of the road. The Board stated there is no adjustment for the road condition. Mr. VanKeuren wants to pay his fair share. It was stated that the building lot size went from 1.5 acres to 2 acres at least five years ago. The current assessment is based on the 2010 re-evaluation. In 2015, a statistical reevaluation will be done. The Board asked if there were any discrepancies in the field card as a whole. Mr. VanKeuren stated there were none. The back of his lot is a giant hill. The "I" factor on the card does take into consideration the slopes, etc. He asked if the link to the Town Vision website was broken; he had tried to use it a few days ago and couldn't access it. He stated that the cost tables had different unit sizes. The Board did not know if those tables were more for commercial properties. He was advised to discuss this with the Assessor. Mr. VanKeuren was asked if there were any other questions or documents he wanted the Board to look at. He had none. Mr. VanKeuren stated he appreciated the rescheduling of his appointment.

The Board will discuss this appeal and Mr. VanKeuren will be receiving a letter in the mail by the first week in April.

Discussion and Deliberation of Appeals

APPEAL of Angelo Melisi. 66 Hawley Road, Oxford, CT

Appeal: Fair market value too high. Specialty Building. Property has been listed for sale and only offer is \$950,000. Appellant's estimate of value: \$1 million.

Motion

Linda Czaplinski made a motion to deny the Appeal of Angelo Melisi as the Board of Assessment Appeals could find no discrepancies in the town records. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

Discussion: This appeal could have been rejected by the Board of Assessment Appeals since the board has discretion in hearing appeals for properties with an assessed value in excess of \$1 million.

APPEAL of Michael Souza & Ina Goldschmidt

2 Lantern Ridge Court, Oxford, CT

Reason for Appeal: Provided assessment is significantly inflated. Appellant's estimate of value: less than \$495,000.

Motion

Linda Czaplinski made a motion that the Appeal of Michael Souza and Ina Goldschmidt is denied. The property owners are advised to contact the Assessor's office for a physical walk through of the property for clarification of potential discrepancies on the field card. As examples, 1 fireplace, Geo-thermal Heating, Thermal Windows, and 12' high ceilings and lift in the garage. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

Discussion held. The Board of Assessment Appeals have advised the Assessor's office of the unique items to be noted on the field card, specifically, Geo-thermal heating system, a lift, and thermal windows.

APPEAL of James R. W. Congdon

Quaker Farms Road, Oxford.

Unimproved land adjoining their home. Current assessment if \$176,600. Letter was attached to appeal, Land Appraisal Report attached to appeal.

Appellant's estimate of value: \$80,000.

Discussion held.

Motion

Dana Flach made a motion that the Appeal of James R. W. Congdon is denied. The Board of Assessment Appeals could find no discrepancies in the town records. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

APPEAL of Tammy & Wayne Freer, Jr.

117 B Newgate Road, Oxford, CT

Reason for Appeal: Land value not assessed equitable to other similar properties in neighborhood. Home building cost summary values higher than other new construction in neighborhood.

Appellant's estimate of value \$369,300 - assessed value \$258,510

Discussion held.

Motion

Linda Czaplinski made a motion to deny the Appeal of Tammy & Wayne Freer, Jr. The Board of Assessment Appeals could find no discrepancies in the town records. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

APPEAL of Dongmei Liu and Zhongren Lin

35 Old Country Road, Oxford, CT

Reason for Appeal: The assessment doesn't reflect the fair market value. Letter attached. Appelant's estimate of value: \$231,000.

Discussion held.

Motion

Linda Czaplinski made a motion to deny the Appeal of Dongmei Liu and Zhongren Lin. The Board of Assessment Appeals could find no discrepancies in the town records. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

APPEAL of Chris & Jessi Jones

10 Bishop Road, Oxford, CT

Reason for appeal: Recent bank appraisal of property is approximately \$50,000 less than town's assessment.

Appellant's estimate of value: \$550,000.

Discussion held.

Motion

Linda Czaplinski made a motion to deny the Appeal of Chris & Jessi Jones. The Board of Assessment Appeals could find no discrepancies in the town records. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

APPEAL of Michele D. & John A. Pierce

12 Deerwood Road, Oxford, CT

Reason for Appeal: 10.5 Acres of unusable wetlands and unbuildable land. Appeal the high amount of taxes paid. 2013 an increase as well.

Discussion held.

Motion

Linda Czaplinski made a motion to deny the Appeal of Michele D. & John A. Pierce. The Board of Assessment Appeals could find no discrepancies in the town records. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

APPEAL of Kevin & Jennifer VanKueren 117 A Newgate Road, Oxford, CT

Reason for appeal: Proposed assessment is greater than similar properties in neighborhood and does not reflect average property appreciation. 2010 - present based upon actual purchase price of \$397,000 on 4/30/13.

Appellant's estimate of value: \$397,000

Discussion held.

Motion

Linda Czaplinski made a motion to deny the Appeal of Kevin & Jennifer VanKeuren. The Board of Assessment Appeals could find no discrepancies in the town records. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

APPEAL of Kenneth J. Ventresca 117 C Newgate Road, Oxford, CT

Reason for appeal: Land value/assessment - to high.

Appellant's estimate of value: 2.03 acre lot - approx. \$80,000.

Discussion held.

<u>Motion</u>

Linda Czaplinski made a motion to deny the Appeal of Kenneth J. Ventresca. The Board of Assessment Appeals could find no discrepancies in the town records. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

Other Business

We will need to cancel the rest of the meetings for this month, March 25, March 27, and March 31, 2014. We will review and approve the minutes and letters through e-mail.

Lynda Romanowski will give copies of all letters and minutes to the Assessor, so she will have them as a follow-up.

Linda Czaplinski made a motion to adjourn the meeting at 8:40 p.m. This was seconded by Jane Maher.

Respectfully submitted, Linda Czaplinski Chairman