BOARD OF ASSESSMENT APPEALS MINUTES TOWN OF OXFORD REGULAR MEETING

March 13, 2014

The meeting was called to order at 7:03 p.m.

Members Present: Linda Czaplinski, Dana Flach, Jane Maher

Amendments to Agenda

Dana Flach made a motion to amend the agenda to add Acceptance of Minutes from the previous meeting to the agenda. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

Pre-Hearing Review

Linda Czaplinski asked if there were any questions on the appeals for tonight. There were none. Dana Flach asked if the lawyer will be present tonight and will he be talking for his client regarding the Melisi appeal. Linda Czaplinski did speak with the Town's Council regarding this; and yes, he will be representing Mr. Melisi.

Discussion was held regarding the A, B, and C lots on Newgate Road, and the issue with the B versus the B-. The other item discussed on these lots is the difference between "unqualified sale" and "qualified." Linda will speak with the Tax Assessor when she returns.

The appeal by Kerski needs to be verified by a site visit to see if the sheds are there.

It was suggested that the Board of Appeals meet with the Tax Assessor to go over the appeals, and look at the cards, prior to the appeal dates. Linda Czaplinski noted the appeal by Mr. Congdon regarding the lot size of 1.5 acres was grandfathered as a building lot.

1) APPEAL OF:

Ventresca, 117 C Newgate Road, Oxford, CT

Kenneth Ventresca was sworn in and made the following appeal:

Land value/assessment to high. 2.03 acre lot approximately should be \$80,000.

He stated he pulled comparable assessments in the area along with the ones on Newgate. Other properties have an adjustment factor of 0.90 and their property doesn't. The three new homes on Newgate are the only properties that don't have it listed.

The Board of Appeals will contact the Tax Assessor to decipher the difference in C Factor, ST Idx, and Adj. Differences. Linda Czaplinski stated that the assessment is based on the 2010 re-evaluation and is not based on market value. The item for the Land on the first line is a standard acreage of 2.0 acres, the second line is for the 0.04 acreage, anything in excess of the 2.0 acreage.

The Board will follow-up with the Tax Assessor and after deliberation, will be sending them a letter.

2) APPEAL OF:

Terrasi, 18 Autumn Ridge, Oxford, CT

Sandra Terrasi was sworn in and made the following appeal:

The taxes are too high and assessment value too high also. Ms. Terrasi stated that since her home was built, the assessment has gone up and up, and her taxes have increased, in a market where homes have declined in value.

The Board discussed that this assessment is based on the 2010 re-evaluation and that the mill rate does not have any bearing on the assessment. A re-evaluation is done every five years, and does not change every year as the market changes. In 2010, the assessment for this home was \$499,200, and any change in taxes would have been paid in July of 2011. The assessment will stay the same until the re-evaluation is done. In 2015, a statistical re-evaluation will be done, a physical re-evaluation is done every 12 years. The Board did state that the assessment can go lower, so the taxes might be lower, depending on the mill rate. The Board suggested to Ms. Terrasi to review the field card and see if there are any discrepancies based on square footage, and if there are, the Assessor can come out and look at it. The Board of Appeals will review it and will follow-up with a letter.

After deliberating, Linda Czaplinski made a motion to deny the appeal because the town records are correct, and there is no basis for the appeal. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

3) APPEAL OF

Kerski Associates LP, 76 Towantic Hill Road, Oxford, CT

The Kerski's were sworn in and made the following appeal:

Mr. Kerski is paying taxes on a phantom building that does not exist and wants his money back for the past three years. He has spoken to the Assessor and that Mrs. Lintzner and Mrs. Scinto had come out and inspected last September and it was not there. Mr. Kerski stated his property does have a carport, and a 7X7 (200 sq. ft) shed. The buildings were there since the 1930's. The garage on the property was 888 feet (a 24X37 garage) and has not changed in the past 3 years, and on the field card it grew to 912 feet. Mr. Kerski stated he wants a credit in his taxes and wants the card corrected.

The Board stated that it cannot determine that the building is there. The Board will discuss with the Assessor and make a decision. Mr. Kerski will get a decision on this appeal no later than the first week in April. The Board will follow-up with the Tax Assessor and Sharon, but we cannot go back three years. After consulting with the Assessor's office and deliberating, a decision will be made and a letter will be sent with the decision.

4) APPEAL OF:

Melisi, 66 Hawley Road, Oxford, CT

Stephen R. Belleis, Esq., authorized agent for Angelo Melisi, was sworn in and made the following appeal: The Fair Market Value is too high. It is a specialty building, and the property has been listed for sale and the only offer is \$950,000. Appellant's estimate of value is \$1 million. Mr. Belleis stated this is a commercial piece of property that his client bought at a tax auction, and had to do a lot of work to clean it up. The building was built in a "Star Wars era" and his client had to remove all of the electronics, electric heat, satellites, and clear all of the overgrown landscaping, and had to redo the HVAC system and ductwork, and all of the floors. They recently had an offer to purchase which came in today at \$850,000, other offers were between \$750,000-\$850,000. His client would never get more than \$1 million, and certainly less than \$1 million in his opinion. His client paid \$600,000.

The Board asked if there were any comparable commercial buildings in the area. Mr. Belleis stated that this building is unique and was built for a specific purpose, everything was abandoned, and none of the technology had any use.

The Board of Appeals will review the information and will send a letter by the first week of April.

The Board of Appeals noted that he could not show the \$950,000 offer which was stated in his appeal. The Board will look into replacement cost versus actual cost.

5) APPEAL OF

VanKeuren, 117 A Newgate Road, Oxford, CT

Appellant did not appear before the board. No action was taken on this appeal.

6) APPEAL OF

Michael Souza & Ina Goldschmidt, 2 Lantern Ridge Court, Oxford

Michael Souza and Ina Goldschmidt were sworn in and made the following appeal:

The assessment is significantly inflated. They reviewed the Vision sheet and found a number of errors on measurements. There is a 216 ft. difference, between the blue prints of the home and what is on the card. The first and second floor overhangs were different. The lot is appraised at a high value. There are many lots available for more useable land. Their property is topographically challenging, and they have a conservation strip easement which they cannot do anything with. It separates them from the use of their property, they cannot build a barn or put a shed on it since it is land locked. They presented comparable homes for sale in Oxford, prices ranged from \$399,000 to \$500,000 with same square footage and number of baths. Mr. Souza mentioned that they had put in a Geo-thermal heating system, and put a lift in the basement. The entire basement is a garage. He stated there is only one wood fireplace, no gas fireplace, which is stated on the card.

The Board of Appeals felt that the Geo-Thermal heating system and lift should be documented as unique features. Mr. Souza stated his assessment should have been lowered due to these added features since it is was for energy saving. He stated they had to sign a waiver with the bank since he put in all of these upgrades, and the appraisal was a lot lower. He stated it should be \$495,000-\$499,000. The home also has a gravel driveway.

The Board of Appeals will review all of the information and will let them know the outcome no later than the first week in April with the decision. The Board of Assessment Appeals stated that the Assessor may need to do another walk through to be able to substantiate the measurements, and having only one fireplace.

The Board of Assessment Appeals will have the Assessor double check the square footage, and put in the notes that the house has Geo-thermal heat, the card states Gas, and Forced Hot Air, will need to take off one fireplace.

The Board reviewed the minutes presented from the March 10, 2014 meeting.

Dana Flach made a motion to add to the agenda the acceptance of the minutes from the Regular Meeting of the Board of Assessment Appeals held on March 10, 2014. Linda Czaplinski seconded the motion. All 3 Ayes. Motion carried.

Linda Czaplinski made a motion to accept the minutes from the March 10, 2014, Regular meeting. Jane Maher seconded the motion. All 2 Ayes. One abstention, Jane Maher was not present for the meeting. Motion caries.

The appeals from Jones and Pierce will be done on March 24th.

The dates for the September meetings were reviewed, approved, and can be filed with the Town Clerk.

Linda Czaplinski noted that the town took out the tiny line items from the budget and put them into the general budget.

Linda Czaplinski asked what happens when the appellant does not show, and left no phone number on the form. If they contact us before our next meeting on March 24, we can add them after the other two appeals at that meeting.

Linda Czaplinski made a motion to adjourn the meeting at 9:12 p.m. Dana Flach seconded the motion. All 3 Ayes. Motion carries.

Respectfully submitted,

Linda Czaplinskyn

Linda Czaplinski

Chairman

Recorder: Lynda Romanowski, Clerk, Board of Assessment Appeals