

Board of Assessment Appeals  
Town of Oxford  
Regular Meeting

April 21, 2016

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

Members Present: Linda Czaplinski, Ann Krane, Ed Carver

**Amendments to Agenda:**

Linda Czaplinski would like to have Mr. Catlin come in ahead of schedule since he is here.

**Appeal of David and Helen Catlin, 236 Park Road, Oxford**

Mr. David Catlin was sworn in. Mr. Catlin is appealing because of his circumstances because he was unable to file his declaration. He didn't file and there are penalties. Linda Czaplinski noted that the Board explained the situation to the Assessor and responded to Mr. Catlin that he does not lose his farm status, but loses his farm exemption for the current year and there are penalties. This Board cannot reinstate the exemption, since there is a State statute for this, and the penalty is 25%. This Board does have latitude on the penalty which is roughly \$1,000. We did do some persuading and we are empathetic to what Mr. Catlin is going through and the Board does have to deliberate this appeal. Linda reviewed the field card and the Assessor will use your previous year field card as far as equipment, animals, horses, etc. go. The Board reviewed the field card with Mr. Catlin and stated to Mr. Catlin that he will be getting a letter in the mail by early May.

Deliberation: A discussion was held. This Board cannot give him the benefit of restoring his exemptions, and we cannot amend what is not filed.

**MOTION:**

Ann Krane moved that we remove the 25% penalty charges from the assessment charges for Mr. Catlin who neglected to file his personal property declaration on time. This was seconded by Linda Czaplinski. All 3 Ayes.

The letter to Mr. Catlin should say his appeal is approved to the extent that the 25% penalty will be waived but the farm exemption will not be restored for 2015.

**Approval of Minutes**

**MOTION:**

Linda Czaplinski moved to approve the minutes from April 14, 2016 as amended. Ed Carver seconded the motion with discussion.

Discussion: Ed stated to remove a sentence on page 4 that was not clear. Ed questioned what "foot" meant at the bottom of the page. This is another term for balance.

## **MOTION:**

Linda Czaplinski moved to accept the minutes from April 14, 2016, as amended. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

## **Other Business**

Linda forwarded an email from Eva today to the Board members.

## **Deliberations**

### **Appeal of Biondi, 51-53 Oxford Road, Oxford**

#### **Discussion:**

The acreage was reallocated during the revaluation, the assessor advised this Board could restore it to its previous year's acreage allocation.

1.25 acres @ \$100,000/acre, plus an adj. factor of 1.75 for commercial =	\$218,000
Additional acreage 1.48 acres	<u>\$ 14,800</u>
Total	\$233,600

2015 Land value \$357,300 minus \$233,600 = \$123,700 difference

When the land value is restored the Appraised Parcel moves from \$543,900 down to \$420,200. This is all using the 2014 appraisal. Linda Czaplinski does not agree that there should be no increase since the last evaluation. A comparison of all of the comparables that were given from the Assessor were discussed and reviewed. All of the comparables had a different increase percentage using square footage. Mr. Biondi's was up 28%. A review of Mr. Biondi's past field cards was done. Mr. Biondi's building was up 5.4% giving a 5% increase over the 2014 evaluation; land adjusting back to 2014, overall he increased 10%. The Board reviewed the net increase from 2014 and compared it to the 2015 field card. Mr. Biondi stated his estimate of assessed value is \$311,000. A discussion was held. A review of all of the other comparable commercial properties was done reviewing the unit price, S-Factor, I-Factor, St Index, Adj. factor and S-Factor, and the increases in appraised value for all of these comparables. The Board felt that after reviewing all of the information, a 5% increase should be applied to his 2014 assessment. Based on Mr. Biondi's 2014 assessment, \$443,900 X 5% = \$466,100 for his appraised value. This would equate to a \$326,000 assessed value.

## **MOTION**

Ann Krane moved to approve Mr. Biondi's appeal to reduce his 2015 appraised value to \$466,100 from \$543,900. The Board has also directed the tax assessor to restore the land line valuation portion of the property to its 2014 configuration. The board's reply will delineate this information for Mr. Biondi's future reference. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

### **Appeal of Janice Catalano, 161 Country Club Drive, Oxford**

A review of this appeal was made. If using the \$164/sq. ft. price as the base of all of the Oxford Greens models as previously determined by reviewing all of the comparables at the Oxford Greens, 2648 square feet X \$164/sq. ft. = \$434,300. This amount is higher than this appellant's appraised value of \$423,800.

#### **MOTION**

Ann Krane moved to deny the appeal of Janice Catalano of 161 Country Club Drive, because the Board could find no error in the assessment. This was seconded by Linda Czaplinski. All 3 Ayes.

### **Appeal of Donald & Elizabeth Crumley, 151 Country Club Drive, Oxford**

#### **MOTION**

Ann Krane moved to deny the appeal of Donald & Elizabeth Crumley, of 151 Country Club Drive because the Board could find no error in the assessment. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Discussion: If using the \$164/sq. ft. and multiplying it times their square footage of 2499, equals \$409,000.

### **Appeal of Francis Synas, 92 Hogsback Road, Oxford.**

A review of this appeal was done. Mr. Synas had an appraisal done on his property in April, and a report was given to Linda Czaplinski. Mr. Synas square footage has not changed.

#### **MOTION**

Linda Czaplinski moved to deny Mr. Synas's appeal because the Board could find no discrepancy in the assessed value. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

Discussion: The adjusted base rate for this property is \$105.32. A review of all of the comparables were done and most of the comparables have higher adjusted base rates. The average for all of the comparables came to \$305,500. Ann felt that the appraised value is accurate.

### **Appeal of Paul G. Holub, 191 Country Club Drive, Oxford**

A review of this appeal was done. There was a penalty since he filed his declaration late.

## **MOTION**

Ed Carver moved to deny the Holub appeal because the Board could find no discrepancy in his assessment. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

## **Appeal of Haynes Materials**

### **MOTION:**

Linda Czaplinski moved to approve the appeal of Haynes Materials. The Board has instructed the Assessor's office to reinstate the figures for the exempt property as per the appeal. This was seconded by Ann Krane.

Discussion: A review and discussion was done. The Board could reinstate the exemption. We were provided Haynes' internal documents, the assessor's office has copies of the appeals Haynes submitted. If the Board of Assessment Appeals approves Haynes' supportive documents, we can reinstate the figures. A discussion was held and Ed Carver asked if we can make a recommendation and send it back to the assessor for the decision. Since this is a clerical error, have the assessor reinstate it. Linda stated that the Assessor has all the years correct. Ed Carver felt that this is not within our scope of expertise to make a judgement call on this. If it is on property such as house, cars, boats, etc., Ed is more comfortable with these. Ed does not have expertise on this type of equipment, and has to take Haynes Materials word on this. Linda stated that if someone comes in and states their square footage is wrong, then we would bounce it back to the Assessor. With this appeal of Haynes, we are not putting any figures to it. It is not clear to Ed that he has the expertise to say, yes, this is clearly a clerical error.

Ed Carver moved to deny applicant's appeal and recommend that it go back to the assessor to correct the clerical error. The outcome will be the same; this is a big company and a large number. The onus would be on the Assessor, not the Board of Assessment Appeals.

### **MOTION:**

Linda Czaplinski moved to table this motion until Monday, April 25, 2016 in order to consult with the assessor for guidance on verbiage to return this item to the assessor's office. This was seconded by Ed Carver. All 3 Ayes. Motion tabled.

## **Adjournment**

### **MOTION:**

Ed Carver moved to adjourn the meeting at 9:10 p.m. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Respectfully submitted,

*Linda Czaplinski*

Linda Czaplinski

Chairman, Board of Assessment Appeal

TOWN CLERK

APR 27 AM 8:58  
TOWN OF OXFORD, CT