

Board of Assessment Appeals Minutes  
Town of Oxford  
Regular Meeting

April 12, 2016

The meeting was called to order at 7:00 p.m.

Members Present: Linda Czaplinski, Ann Krane, Ed Carver

**Amendments to Agenda:**

None.

**Pre-Hearing Discussion:**

Mr. Catlin was asked to come in this Thursday and he was unable to, so we will leave his appeal on April 21, 2016.

Everyone is confirmed for this evening.

Mr. Batkis was rescheduled for April 25.

The Oxford Greens Redbridge model, the assessor made some copies of sales of that model. Copies will be made for everyone tonight.

Linda noted that on the field card, property values and the standard building lots were the baseline before reevaluation. Linda thought that value would have changed, but rather than that, the influence factor or street index were adjusted. If there is an allowance made and one street is more popular or desirable than another, this is how it is accounted for, rather than changing the base factor.

Linda reviewed the field card items, and noted that in the land line section, unit price typically gives the size of lot, has an I-factor (influence factor) and C-factor (condition factor) which take into account condition of property and topography and will grant an allowance for wetland or swamp, giving a reduction factor. Factors are used to account for the differences. Street index is location. For example, where a standard lot of 2.0 acres, is difficult lot to work with, the adjustment would be seen here. Ann Krane asked "What is "S" adjustment?" and Linda will check.

Housekeeping items: Linda Czaplinski wanted to talk about communication. We all want to share information, and if there are questions on something that you need, please funnel them through her. Linda will have a sense of what everyone's concerns are. If you want to hop on something and handle it personally, let Linda know. Ed Carver stated that one of the things he wants to learn is the job, and he is actively involved in town, and he is in Town Hall, he wants to see how this process works, and wants to properly

represent people and do his research. Regarding Catlin's appeal, he stopped in and wanted to talk to him if he was home, if he was not he would not have spoken to him, since he did not show up for his appointment. He would be happy to share the information when we deliberate. Linda noted that anything that takes place relative to hearings should take place during meetings. In terms of learning, dive right in. Linda is trying to avoid repetitiveness, and duplicate efforts. Ed stated that he is an active, engaged individual, but he has a fiduciary duty to do his due diligence to his work. He feels it is well within our rights to be engaged with the people. This is a volunteer position and he doesn't agree that it be all channeled and funneled. One of our mandates is to make decisions, and not just bounce appeals back to the Assessor. Once this board makes decisions it saves time for the Assessor to have to go out into the field. Linda disagrees and believes that to have communication outside of the meetings with appellants, may create a vulnerability. Ann does feel by doing a drive-by, that is ok, but having conversations with people is not. Ann suggested if we could all go to the Assessor together to go over these things, and if we made an appointment to meet with the Assessor we can get answers to the questions we have. We all would like to learn. Ed appreciates her suggestion. If he is down in Town Hall and has a question, he will go in and ask the question to the departments. One of the first meetings we had, we would have closed the door on Mr. Catlin. He feels that by speaking to him, and seeing the property, nothing was compromised. As an elected official he will be interactive with people in town. The reason Linda made the motion for denial is typically because if a person is a no-show they are not interested. Her position is based on past experience. We also tabled the motion that night, and Mr. Catlin did contact Linda, and he did reschedule, and she notified everyone. Linda does not agree that one off conversations are a benefit. Linda wanted to table this conversation until later.

#### **APPEALS:**

##### **Appeal of Barry & Gloria Quint, 568 Putting Green Lane, Oxford**

Mr. Quint was sworn in and made the following appeal. Mr. Quint looked at comparable homes in the area and the latest sale that he could find was distributed. He has a Laurel and the comparable home is a Laurel also. 618 Championship, their sale price in April 2015, was for \$432,000, and equals a \$304,000 assessment, and if you divide the sale price by 2648 sq. feet it comes out to \$164 per sq. foot. If you apply this to his property, this should be an assessment of \$319,373 as assessed value. His square footage includes a finished basement. 603 Championship is \$159 per square foot, with a finished basement also with a selling price of \$402,000. This would bring his assessment down to \$309,000. His is overlooking the golf course. Most of them have a view of the golf course. He had a hearing with Vision in December and they did not make any changes. Mr. Quint stated he never spoke to Vision. His property has a deck; do these other properties have a deck? Yes they do. He also has additional space in the attic. That

would be the loft. His estimated value is \$456,000 and it is appraised at \$473,000. He does not have a Florida room, the eating area beyond the kitchen is just part of the kitchen. The property doesn't have the bump out. He has a family room with a fireplace. The slider to the deck is in the kitchen. The kitchen style is a little bit of an upgrade which will add to value. Mr. Quint asked about the upgrade and thought it was a standard kitchen. According to the card it states above average kitchen. Mr. Quint has 3-1/2 baths. We will review the information, and once we deliberate we will send him a letter with the decision.

Discussion: Ann Krane needs an answer from the Assessor, and stated that all of the square footages are different. She doesn't understand the difference since they are all the same. You have the finished basement included in the living area. The Laurels have 2 bedrooms and a bath, only it should be 589 feet for the finished expansive attic. This card says 619 square feet. There is a two foot bump out and they are putting it the full length of the house and it is not. The first floor is 2064 square feet. Ann has a lot of questions for the Assessor regarding Oxford Greens, and there is no continuity with the square footage. Ed feels that the values have no continuity. Linda stated that some of the items we have here with the Redbridges may help and we can check these out. All of the master baths have double sinks, tub and shower. The second full bath only has one sink and one tub.

#### **Appeal of Stephen and Patricia Fetyko, 134 Park Road, Oxford**

Mr. and Mrs. Fetyko were sworn in. They reviewed the 134 Park Road property. Mrs. Fetyko stated that the appeal should say \$150,000, and she wrote down \$200,000 and is sorry for the mistake. The Park Road property went up \$4,000. They feel that property has gone down and the \$4,000 is high. This is a summer house, about 1000 square feet, and the property has a lot of rocks, and you have to walk to the summer house as parking is on Park Road. The property is not accessible easily. The lake is getting an overgrowth of weeds. The lake is not being taken care of and the grass is just growing up. You could not even take a row boat on the lake, and can't swim in there.

Ann asked if there are other cottages. There are other summer homes and homes that are year round. There are a lot of year round houses on Swan Lake. They do have a well and septic, and have 1.2 acres. The field card does not have any notes on it for 2015. Vision did inspect open/vacant lots this year. This is a statistical evaluation. They bought this in 2003.

The Swan Lake Association does not live on the lake, the members of the Association own property but not on the lake. The members are more concerned about the fish. Eventually the fish are not going to be able to live there according to the Feytkos. The Association drained the lake down last year. This association's board term is up in June.

Ann Krane asked about a crawl space. The basement is just dirt. There is a cellar door and you can walk through a small section then the rest of it is crawl space.

**Appeal of 20 Edgewood Road, Oxford.**

This is the Feytko's home, and they filed a mortgage application in October, 2014, and the bank appraised it at \$385,000. The Feytko's felt it was a good company that did the appraisal and he has a copy of the appraisal. This assessment is for a 2015 revaluation. Linda Czaplinski noted that this kind of appraisal will be lower when you are applying for a mortgage. If you are looking to sell, the appraisal may be higher. This house has a hilly yard and you have to drive up a hill in the driveway. The yard is very unusable. The assessment went up \$6,000. It was bought in 1983. They have a crawl space in this home also. Linda asked for copies of the comps from the appraisal to put with this appeal. Linda Czaplinski stated we do have hearings all this month, and we will make a decision by early May and that they will receive a letter regarding both of these properties.

**Appeal of Carol Mastrianni, 72 Freeman Road, Oxford.**

Attorney Susan Kohn is representing Ms. Mastrianni since she is out of town and is unable to attend. Ms. Kohn was sworn in. Ms. Kohn stated at the closing of the property there was the question of the C/O. The realtor went to the town and the town said there was no C/O. They bought the property in 1999, the sale date was June 1, 1999, and was bought as new construction. When going thru the process, the builder didn't do what they were supposed to do and missed a couple of steps. Ms. Mastrianni received a permit in April of 1999, bearing permit number 99-048 from 4/8/99, she obtained the permit herself. This is the C/O. They were dealing with egress to the water, she had to go back a couple of deeds, and it got missed with a couple of deeds. So now it is back in her deed. This is the C/O inclusive of the in-law set-up. Ms. Mastrianni has not changed a thing, and it was there when the C/O was issued. The C/O was dated in 2002.

When they held the closing Ms. Kohn was not present and the realtor and Ms. Mastrianni went to the town and had Mr. Gramolini come out and had him sign off on the C/O bearing the same permit number 99-048. She thinks that it says "finished basement" but she did not do that. The first one stated "new single family." Under remarks it says finished basement, and bears the same permit number. She had not done any work on the property. Once the C/O was issued, the next thing she got was a sticky note dated 11/12/15. According to Ms. Kohn, if a mistake happened, 12-60 and 12-119 apply here, it happened in 1999. She doesn't think the tax Assessor can go back that far, 17 years. She has a statute of limitation of three years. You can't go back 17 years. The Assessor can only go back 3 years. If a mistake happens in 1999, she has 3 years from that date.

The other part 12-119 says that based on it being overly assessed when nothing changed. The Assessor was basing it on misinformation. There is a three year look back as far as we can go. Any clerical omission or mistake can be corrected. The Assessor is using the date when it came to her attention.

Her client had the C/O in a glass frame. She has been paying her fair share. This is a \$47,000 basement. It is the same permit number, and nothing changed, all it was is a missing C/O. The Assessor's position is that the property was assessed lower than it should have been. Now that the Assessor has recognized the mistake, she can only go back three years. They missed it and were under assessed. Ed asked how did the question of the C/O come up? It came from the buyer's attorney. They held the closing without her and went to the town on 11/4/2015, and Mr. Gramolini signed off on the C/O. This says finished basement for certificate of approval, with the in-law in the basement. The next thing that happened is we get a sticky note on the door stating the taxes will be increased.

If a mistake happened, it happened in 1999. 12-60, 12-119 applies here. 12-119 says that it was not a clerical error, and was computed and was basing it on misinformation and she is just going back 3 years. How can that be possible?

We all agree there is a three year lookback. Where there is a clerical omission or mistake you can look back three years according to the statutes of limitations. You can't go back sixteen years and tax you for the last three. The assessment was \$249,000 and the new assessment is \$297,000 with the finished basement. The appellant found this out at the closing because the C/O didn't get recorded.

Ed Carver stated it was assessed lower than it was supposed to be, so the Assessor can only tax back three years. Ms. Kohn stated that when she reads the statute, it states that it was assessed properly and now it is not assessed properly. The assessor was going to look at comparable properties. What the assessor doesn't have is the original permit. If the Assessor mis-assessed it 17 years ago, what it should have been assessed at, so then the taxes were not paid for the last 17 years, and it looks like it was missed. For a mistake that happened 17 years ago, the town can only tax retroactively three years. You can't make a new buyer responsible. Linda stated we all have to be responsible for our own field cards, as tax payers, we should be sure the information is accurate. Every time there is a revaluation, you get notified. You are not appealing the assessment, you are appealing the taxes. This property sold on January 7, 2016, and Ms. Mastrianni had to pay \$4,288.01 at the closing for back taxes.

They are disputing the assessment because the town didn't have the permit properly recorded. She does not believe that something was missed. There was no renovation, and no finished basement, and Linda asked if it said in-law set up on the previous field

card? Linda Czaplinski will check with the assessor for the previous field card. Linda stated that we will review all of the information, and we will send a letter out with our decision the beginning of May. In 2010 in the history of the change, there was no entry, so the Assessor could not get in. Ms. Kohn stated that putting a post-it notice on the front door is not the way to tell someone the taxes were going up. Linda stated there must have been a letter. Per Atty. Kohn, Ms. Mastrianni stated there was not.

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

James and Thomas Biondi were both sworn in. Mr. Thomas Biondi stated that his new assessment went from \$310,800 to \$380,700. It was an increase of \$70,000, a 22-1/2% increase over the last assessment, and this is a residential property. He had thought it changed due to a name change in the ownership. Just the name changed but it is still a residential property. His attorney suggested that he change the name only for liability/insurance purposes in case there was a spill. It is mostly residential, home, lawn and driveway. All of the property is lawn and driveway; there is a barn that is the office which hasn't changed in 100 years. By doing this name change, it changed to commercial now. The whole front is residential. There is commercial and residential here. There is no retail store, and they operate by taking calls there. At one point they changed the area to commercial.

Ed Carver asked if he knew if Zoning did anything. Mr. Biondi did not know. At some point it was changed to commercial and you can't change it back to residential. The house is still showing as residential. Mr. Biondi stated that the office 18' X 12', is 216 square feet and it is calling it commercial. The garage is commercial but a lot of it is treed and lawn. The field card states the 2.73 acres is designated as all commercial. They are putting it all with the garage as commercial. Land value on the real estate as \$350,000. It went from being owned by James and Thomas then to Thomas then in 2014 to Oxford Oil Company, LLC. He thought if something happened on the residential side, to avoid personal liability, that is why they changed the name, he didn't know the taxes would change.

Linda Czaplinski asked if there was any paper trail that transpired. Mr. Biondi did go to a hearing in December and it was brought down a little. He did not think it was fair just because of insurance reasons. The Board asked Mr. Biondi if he had a paper trail so we can see what transpired or if it is a clerical error. If he could drop off the information in the mailbox at the Town Hall under the Assessment Appeals Board box, it would help. Linda Czaplinski asked Mr. Biondi if he would call her when he dropped off the information, or he could also mail the information to the Town Hall to the Board of Assessment Appeals.

Linda Czaplinski stated that we will review all of the information and deliberate by the end of the month, and he should hear back with the decision of the Board by the beginning of May. If you are unhappy with the decision you can take it to the Supreme Court. Once it is zoned commercial, you cannot change it back to residential.

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

Mr. Victor Catalano was sworn in and stated his appeal. There are three areas of concern. There is an error in the dimensions, and one has to do in the value. Mr. Catalano came in and spoke with Vision. The square footage measurement is from the outside. His house is a Laurel, and one of the options is a Florida room which makes the roof line slightly longer, and because of that, they increased the second floor, and added 100 square feet of living space to his second floor that they don't have. Every Laurel has the same dimensions; all have the loft with the same dimensions. Some of the Laurels do not have the Florida room. They added the square footage of the loft for the extended roof over the kitchen. He is getting burnt for his square footage. Mr. Catalano stated it came out to 490 square feet, and he is getting penalized because of the slanted roof coming down off the kitchen. He is arguing with the loft dimensions. Everybody has exactly the same. Mr. Catalano stated that the measurement of the deck on the field card states 324 feet, and again the measurement is 295 square feet (includes stairs). He did the actual measurement. The third area he compared his house to, is the house directly across the street. It is exactly the same house, 162 Country Club is a Laurel, has a Florida room, and is on the golf course, and the only difference is he has a walk-out basement, and they do not. There is a \$7500 assessment difference. He paid \$7800 for the walkout. Take 70% of it \$5460, less 5% because assessments came down. Their home is assessed at \$289,200, and his assessment is \$296,700, and he does not have a finished basement. He feels he should be \$2,300 less.

Linda Czaplinski stated that they will review all of the information, and deliberate his appeal, and he will receive a letter by the beginning of May.

### **Other Business**

We are copying other Redbridge models for the Board to review. Ann would like to ask Eva what is the value of being on the Golf Course, and having a finished basement. The garage is part of the gross area. Ann thinks they are adding in there, the family room has a 20' ceiling, the same level as the bedrooms, and they are counting the vaulted ceiling, of 351 square feet, and they are counting the covered porch. Linda had sent over information on various items on factors for the assessments, on the building materials, and the items inside the house. The copies distributed are comparable for all the Redbridge models. You start with your base, and bring in other grades. Adjustments for

roof type, fireplaces, finished basement, building materials, and upcharges on what you have in there, etc. It is an attempt to be certain that everyone is paying their fair share.

Linda Czaplinski stated that the Board needed to finish the conversation from the beginning of the meeting on the path of communication. She welcomes everyone's input. Linda does have concerns, and would like fluid communication, and has concerns with appellants outside of the context of the hearings. Ann does not think it is a good idea. Ed appreciates their input, but feels he is not a paper pusher, and if he goes out to seek more information, he feels it is his obligation to do that. When we deliberate he will bring this information to the meeting. This Board wouldn't be needed if there was not a challenge to this assessment process. He is in the town, and is involved in the town and is interested in the appraisal process. Linda stated that with the other members of this board in the past, we took everything we did quite seriously. The small amount of people we are seeing, it will not change the grand list. The only way to know if the square footage is correct is to have the Assessor go out and measure. We make that recommendation. Our Board is the end stop for these people, and we are the decision makers in the end. We can give a recommendation to get an appointment with the Assessor for a measurement of their house. Ed expressed his concerns based on his past experience in town. He is saying that in his experience with the Assessor, no one came out and did anything more. People are coming to us and we are going to advocate for them, and our job is to make a decision and not pass it back to the Assessor.

Ann stated we have about 5 from Oxford Greens, all of the square footage in the Laurels are different. We deliberate based on what we find. Ann Krane will research it through her paperwork, since there are only four models in her declaration to see what the differences are. People are asking us to be fair and see what their comparables are. In the past years, if there is an error on the field card, that necessitates going back to the Assessor. If it is a Laurel, they should all be the same; the lofts are all the same. A discussion was held. Even if it is an above average kitchen, how do they factor that in? All of the assessments are supposed to be based on fair market value, and it is impacted by what is in the home and this affects the market value. When these reevals were done, they were based on sales. The people that came through brought some reasonable information.

Linda will call the Assessor on Oxford Oil Co. about commercial property, and ask if there was a request to change as commercial. Because they have been there a long time, it has been mostly kept on the books as residential. Did anything happen on the P&Z side with this property? Ed was wondering if there was a request to go to commercial. Linda asked that if any items the Board may be searching, have hard copies and send them along so we can all look at them ahead of time before deliberating. Let us know what you are looking at so we can avoid double work. Linda also noted that when we do the deliberations, she would like to do them in the order that we heard the people. If we



come to one that needs additional attention, we can always put it aside and deliberate it at a later date.

**MOTION:**

Ed Carver moved to adjourn the meeting at 9:40 p.m. Ann Krane seconded the motion. All 3 Ayes. Motion carries.

Respectfully submitted,



Linda Czaplinski  
Chairman, Board of Assessment Appeals

16 APR 21 PM 2:07  
TOWN OF OXFORD, CT  
*Margaret A. West*  
TOWN CLERK