

Board of Assessment Appeals Minutes
Town of Oxford
Regular Meeting

April 13, 2016

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

Members Present: Linda Czaplinski, Ann Krane, Ed Carver

Amendments to Agenda:

None.

Pre-Hearing Discussion:

Linda discussed the Catlin appeal, that when we deliberate, we do have latitude with penalties. We can't restore the exemption, but we can waive the penalty. Ed received documents of what Catlin paid historically. Per the Assessor's office, they will use his previous year assessment and that is what they will tax him on. Linda spoke to Liz in the office and the difference in value is not huge. Linda made a strong case regarding the penalty.

Housekeeping items:

Linda asked the Assessor about Swan Lake, and there were general changes in that area. There were houses that went up in value, and some that went down and they were all more properly aligned.

Regarding Oxford Greens and Meadowbrook, yes you can presume that they are all like units but they are not the same measurements. In 2010, one person did a physical measurement of all of the properties, and all the properties are correct as shown in our documents. The walkouts are taxed higher because there is more livable space, they have windows, and it is more usable space. They do pay more for a walkout basement.

Regarding the Biondi appeal, the attorney did call and asked what we were looking for. She repeated the conversation from last night. The Assessor did copy documents for this property and it was commercial all along. It was not inadvertently changed when they changed the name. The increase is because commercial property went up. There was no error. Ed stated he was not clear if more of the property was classified as commercial. Residential is always less than commercial. It is a mixed-use property, and we do have a lot of that in town.

Regarding the Mastrianni appeal, Linda has copies of the letters that were sent out to her. Gordon Gramolini and Vision were the last people that went out there, and it was stated that nobody left a sticky note on the door. In terms of the way Mr. Gramolini filled out the second C/O, there was nothing misunderstood, and they could never get in to see the home.

Regarding the Botti appeal, 1C Autumn Ridge, it may only be worth to him \$102,500, but it is listed at \$115,000.

As we get into the deliberations, we will review these again.

Agendas were sent to everyone and Lynda will file them with the town.

Appeal of Scott Volpe, 19 Scott Road, Oxford

Mr. Volpe was sworn in and stated his appeal. Mr. Volpe stated that about 5 years ago, they raised taxes on his property and it coincided with when he listed it for sale. It was listed in 2009, and it was a big number. He went down and talked to Eva and she stated it was listed for over \$1 million. The housing business has not been very good; it took him until about a year ago until he started looking at the taxes. He literally built over 75% of the homes in the neighborhood, and they are all built the same, and his is the highest. In 2010 there was a physical evaluation. Linda stated she went to the Assessor's office and his is the only home with an "A" rating. Mr. Volpe stated that is not accurate. Linda stated this is the only home on Scott Road that is grade A. Mr. Volpe stated he built 200 houses since 2008. He used to do 4-6 homes a year, and now he has tripled in volume to get 1/3 of the pay. Costs rose, labor rose, everything went up. He submitted all of the comparisons. Mr. Volpe is having a hard time affording the house. The field card was reviewed with Mr. Volpe and he has 3 fireplaces, a finished basement, and then the assessor went through and pointed out that his comparisons are not apples to apples. The field cards provided by Mr. Volpe were annotated. Mr. Volpe did build a Yankee barn home which is a top notch kit home, a post and beam kit, a highly specialized product. There is also a Lindal Cedar home in his neighborhood which is high grade. If they don't have a grade A rating then there is a problem with the Grade A rating. A Review of Bishop Road properties was held. #3 Bishop Road has construction grade B and the size of the lot is smaller. Fireplaces and finished basement are different. There are things inside that do make a difference. His kitchen is average. The gradation and the level of materials and the depth of the finished level make a difference per Mr. Volpe. To build a home everything is about the same until you get to the finished products in the home. #4 & #5 Bishop Road are B+ and there is another difference in number of baths. #7 Bishop Road is a cape and his is a colonial, and it does make a difference between a cape and a colonial. Question was asked what is the difference between a cape and a colonial? Mr. Volpe stated that a cape is more expensive to build because of the roof line. You can't afford to build a cape today. The cape style is defined as to where the rafters land. This one has an in-law and tennis court in the back. This would have cost \$1 million to build and sold for \$700,000. It didn't seem to go into the equation on #12 or #15 Bishop which he just closed on. It was 5 baths and a grade B+. His home just stands out. Linda stated that there is the base rate and then you have other items that are factored in, then a flat rate for additional fireplaces and you are over 3 baths, and have extra plumbing fixtures. Mr. Volpe feels that the "A" grade

is arguable. Linda explained that the town does not set these, these are guidelines. Mr. Volpe stated his is the nicest house but the market does not agree.

Mr. Volpe stated that looking at #12 Bishop with an adjusted base rate of 95.6, this rivals his in every fashion, and it is the only one that he didn't build. They have a beautiful outbuilding, and he is sure the finished level is close to a Westport home. The market pays for a high finish level, but you would think that is where taxes are adjusted from. There is not much in this area that is Grade A, the average adjusted rate is 99, his is 135. According to documentation here, his is a grade A. Linda asked if he is arguing that the quality is less, or the quality of the others is higher? He is stating that they are built with the same exact people and materials. Linda asked if he thinks it is overrated? Every other house is a 99, and his is over. So yes, his is overrated. Linda stated that the quality of materials do have an impact. Mr. Volpe's family developed every building lot in this area. Linda Czaplinski stated that at this point we will deliberate all the information, and then we will send a letter to him with their decision by the beginning of May. Ed Carver stated that Mr. Volpe gave a tremendous amount of information, and it is overwhelming. Ed asked for a summation of what was said here tonight. Ed hears, he is asking about the factor, and the multiplier and what that multiplier means to your taxes. Mr. Volpe doesn't understand why on his field card that it says listed for \$1,190,000 under the notes section and feels discriminated against because it says it on his field card and he would like it removed. He does not like the way it feels.

Appeal of Francis Synas, 92 Hogsback Road, Oxford

Mr. Synas took the oath and gave the following appeal. He has been living in town since 1976, and thought that the \$11,200 more in assessment is kind of high. His neighbor told him his only went up a little under \$2,000. He has lifetime use, and does not own it anymore. Nothing has changed. His new appraisal is \$330,300. He thinks his should be \$320,000, and no matter what it says and he is not selling it. He spoke with the people from Vision and they asked him what it was worth. He spoke with a realtor and stated they said his house would be worth \$320,000. Linda asked if it was a formal appraisal. The realtor came in and looked at it. Ed asked if there was something that he can send us as to what the realtor told him and this would be documentation as backup for when we deliberate his appeal. Linda asked if he could drop off a copy of it in the Assessment Appeals box at Town Hall, or give it to the receptionist. Mr. Synas stated that in his opinion that when you turn 65, your taxes should freeze. Linda stated that there are some options in town, and to talk to the Assessor to see what kind of options there are or if there are any programs for people 65-70+ years old. Ann asked about the building permit that was listed on the field card, and Mr. Synas stated there was baseboard heat downstairs, and they took the floor up and put in a propane stove. He just changed the heating source. Linda stated that Mr. Synas would be getting a letter after the Board deliberates sometime around the beginning of May.

Mr. David Logie appeal was next, but did not show.

Appeal of Joseph Lenahan, et al – 131 Hurley Road, Oxford

The Lenahan's were sworn in and stated their appeal on 131 Hurley Road, Oxford. Based on the fact that they bought the house in 2014 and it was appraised at that time, and town appraisal one year later. It identifies the value at \$360,000 and the value equates back to the assessment that they have. This appraisal was done for the mortgage, and is an increase from the previous assessment, in 2010. With that there is hard evidence, there was an increase and it seemed like there was a jump of 12.3% from one year. The surrounding properties ranged from a -5.9% to +5.66%. This house had the greatest increase. If bringing it down to the \$360,000, it would be an 8% increase. In terms with the other houses, are there differences in styles and acreage. His is an interior lot, and they are not valued any differently. The vacant lot is next to theirs, and is owned by someone else. Also, he noticed that if you look at the gross living area, on the appraisal it is 1892, on Vision it listed it at 2204. The previous property card was listed at 1892. Where did they come up with the 2204? A review of the card was looked at. The finished half story is not finished above the garage. It is just a storage space above the garage, and there is no heat there and not finished. They added 312 feet. The full dormer is in the back. The half story is just storage. When they did a field review, did they inspect the house? He did not see anyone. They might have looked around the outside, but nobody came into the house. He did have a hearing with Vision, did he notice the disparity of the square footage. No he did not at that time. Mr. Lenahan noted the photo is outdated also. Nothing changed, and there have been no improvements to the house. Those are the reasons they are appealing.

Appeal of Joseph Lenahan, 7 Pine Ledge Drive, Oxford

This house is owned by him and his sister, and Andrea Molett. Mr. Lenahan brought an aerial view of the property. This property is parcel "C" and is 1.2 acres. Out of the 1.2 acres, there has been no improvement to the house. One of the discussions during the original appeal, the gentleman constantly stated that you have to look at the same assets. We brought him assessments from surrounding properties and you can see they are lakefront. Along Freeman Road there is a limited number of properties that have frontage on Lake Zoar. Everyone is listed as lake front. We compared ours to the houses on Freeman Road. In comparison, we looked at values from 1999 to 2015 on how the values come across. Some houses did have improvements but historically this property has large increases. His concern is with the Vision appraisal, we are looking at an 18.8% increase. There is a house comparable and is -9.89%. #7 is the red house with white stucco. He provided the field card for #176. We have an assessment for \$298,300, an assessment of \$287,300 is for #176. On the second page of #176 they have a boat house along with the main house. In comparison their year built was 1930, as compared to ours of 1929. When looking at the lot area, 1.5 acres and 1.2 acres for his. But the property of #7 compared to

176 there is a drastic difference in the value in the property and house, the topography, and theirs is an undersized lot. There is an imbalance on how these properties are being appraised. How is ours valued so much more than theirs? The year the house was built, location of property, both on the water, and amenities, they actually have another building with 1160 square feet, which the grandparents use to live there. Linda stated that we will review all of the information and will send a written response with the outcome by the beginning of May.

Appeal of Andrea Molett, Freeman Road, Oxford

They came tonight, and stated that the picture is of Parcel B. The picture on the field card needs to be corrected. This is not the picture of the correct property. He would need to see the Assessor to get this corrected. This property that they are appealing is the next driveway with the stone pillars. This is a private driveway that provides access to the lot. The way that the parcel was broken up, there is a cross easement, and is listed as Freeman Road, and this parcel up here is listed as Freeman Road. There is no residence there. They have driveway frontage. The town does not maintain it; it is a private driveway to provide access to the lots. This is 1.8 acres and is an approved building lot. This property had a setback requirement at 50 feet for the town. Since then it was increased to 100 feet. The buildable area is reduced due to the setback. There is a 28.2% increase for this property. They did no improvements and had the greatest increase in assessment. Trying to find similar parcels is hard to find for comparison purposes. It has increased from 1999-2005, 90%, and then a slight reduction in 2010, then went up 28.2% now. Other properties on Freeman Road range -9% up to 16%. His parents next door had a 14% increase. These are the properties that had the greatest increase. The Board will review all the information and they will receive a letter with their decision by the beginning of May.

Appeal of Donald Crumley, 151 Country Club Drive, Oxford

Mr. Donald Crumley was sworn in and made the following appeal. Mr. Crumley stated he lives up at the Golf Course and there were five models available. He looked at his valuation and then looked at his neighbors, and saw it was outrageously different. He stated there was something wrong with the vendor system. The computer program was not very good. This was during First Selectman Palmer's years. Mr. Crumley stated that this is a computerized program, and as of 10/1/15, how do you know what fair market value is, and it has to meet with some reasonableness, and then they come out with a number. This year we had a re-evaluation and on March 11, 2015 he applied for a home equity loan and he had someone come out and do a full view of his home and give him a formal appraisal. They came up with a market value of \$369,000. The assessed value is \$358,300. He knows the market value is down but thought that his amount should be closer to the assessed value.

Linda Czaplinski stated that when appraisals are done for purposes of lending, it could be up to 20% lower than how the town assesses. There can be a variance. Mr. Crumley stated that when the appraiser tells him on a certain day, this number is the fair market value, this is what it should be. They all use the same definition. The Town of Oxford does its best and uses a system to come up with this number. Linda asked if he had any comparables. Mr. Crumley has a Laurel and these are selling for \$432,000. His does not have a Florida room as some of the Laurels do. In Mr. Crumley's appraisal, they did not do a comparable with other Laurels, they used the Adler model. That may be the reason it could bring the appraisal down. The appraisal was going on an average per square foot.

Linda Czaplinski stated that the Board does not make a decision tonight, and that they will look over all of the information, and deliberate, and that he would receive a letter the beginning of May. Linda stated that if Mr. Crumley had some Laurels that are comparable to his house that would help validate his amount. If he would like to submit some additional information and drop it off in the Town Hall mail box for the Assessment Appeals Board that would be helpful. Please make a note that your home is not on the Golf Course. It was noted that this appraiser did an excellent job on the Laurel dimension.

MOTION:

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

Respectfully submitted,

Linda Czaplinski

Linda Czaplinski
Chairman, Board of Assessment Appeals.

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