

Board of Assessment Appeals
Town of Oxford
Regular Meeting

March 27, 2017

Present: Linda Czaplinski, Ann Krane, Ed Carver

Linda Czaplinski called the meeting to order at 7:05 p.m.

MOTION:

Linda Czaplinski moved to hear the appeal of Robert Braley first before the approval of minutes. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

Appeal of Robert Braley, 1984 International Truck. Mr. Braley was sworn in. Mr. Braley brought in his old tax bill, the current one is with his accountant. He researched and could not find any information on his vehicle from the Kelly Blue Book, and stated that Marola Motors told him the assessment was excessive. In 2014 this vehicle was valued at \$2330, and now the assessment is \$5920. It is a 1900 Series International dump truck, single axle. The previous assessments called it an "M" series, and now it is classified as an "S" series. He was told that if he was denied through the Assessment Appeals Board, to go to the Assessor's office when the new tax bills come out in June. The Board advised Mr. Braley that he will hear back from us the beginning of April after deliberation.

Deliberation:

The Board reviewed the 1988 Diesel 1900 International S from Kelly Blue Book, listed \$4,250, but it was beyond active status of the data base. The Board did not know if the series of the truck makes that much of a difference. The Board was unsuccessful through internet research to find information on this year/model truck.

MOTION:

Ann Krane moved to appraise the 1984 International Truck at \$500 based on the recommendation from Marola Motors. This was seconded by Ed Carver for discussion.

Discussion: Linda Czaplinski asked why he did not appeal before if it was assessed higher with last year's tax bill. Discussion held.

All 2 Ayes. 1 Nay by Linda Czaplinski. Motion carries. The Appraised value will be reduced to \$500.

Approval of Minutes

MOTION:

Linda Czaplinski moved to accept the minutes from the March 16, 2017 meeting. This was seconded by Ed Carver.

Discussion: Corrections noted on page 1 should read "this piece of property is associated with the lot..."

Correction on page 2 under Appeal of Elizabeth Duncan, third sentence should read "she did not know if they can be combined for tax purposes...." Last sentence add "Ed Carver will do research with Planning & Zoning for general information."

Correction Page 2 under Deliberation of Harding Appeal, third sentence should read "car tent."

MOTION:

Ed Carver moved to accept the minutes of the March 16, 2017 meeting as amended. This was seconded by Ann Krane. All 3 Ayes. Motion carries.

Deliberations:

Appeal of J. Harding: The canopy was discussed. Linda discussed this with the Assessor's Office and they stated they are assessing the canopy that is attached to the barn. There is an overhang off of the barn which the town is calling it a canopy. The green car tent is a separate item. They do not tax car tents so the green tent that is on the property is not taxed. Linda Czaplinski reviewed pole barns on the internet and stated there was no difference between steel and pine siding. Ann Krane stated it does have a concrete foundation. Linda Czaplinski was able to pull up from the internet a listing of costs associated with putting up a pole barn. If the board takes into account the high estimate for materials it is \$15/sq. ft. The pole barn is 3000 sq. ft. which equals \$45,000. Concrete flooring would be \$7400. The Harding's cost for their barn was \$45,154 which equates to \$13/sq. ft. The Harding's did do the work themselves. The board needs to take into consideration the value for labor. The median price for labor is \$5-\$10/sq. ft. $7.50 \times 3000 \text{ sq. ft.} = \$22,500$. The Board concluded the appraised value to be \$40,150 for materials plus \$22,500 for labor totaling \$62,650. Ed Carver suggested removing the canopy since this should be part of the structure. The Board agreed to remove the canopy.

The total current assessment is \$87,600.

MOTION:

Linda Czaplinski moved to adjust the RES OUTBL category as follows: Appraised value of item CUB remains as \$5,200. The Work Shop & Canopy Codes SHP and CNP for a combined value of \$62,250 bringing a total appraisal for Code 1-4 to \$67,450 for an assessed value of \$47,200. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

Appeal of E. Pesapane: Linda Czaplinski had presented the field cards of the two parcels on each side of the appellant's property on Roosevelt Drive. The "C" factor on both of the properties on each side was a .1. The "C" factor for the appellant's property is a 1.0. The previous assessment on her property was a .05. The street index and the Adjustment were changed on all three of the properties.

MOTION:

Linda Czaplinski moved to correct the Pesapane appraised value to \$1,800 and the assessed value to \$1,300. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

Appeal of S. Scerba: Ann Krane stated she did a review and analysis of all of the comparables Mr. Scerba submitted. The value of his house went up 7.7%. The values of the comparables went up between 2%-5%. The homes on Lisbon went down 5%. The neighborhood indexes were all comparable. The appraisal that Mr. Scerba submitted when he refinanced in October 2016 was appraised at \$455,000. His current appraised value is \$536,200.

MOTION:

Ann Krane moved to change the appraised value to \$455,000. Ed Carver seconded the motion for discussion.

Discussion: Linda Czaplinski felt it should be higher. This would put his property at a 7% decrease from the last evaluation done in 2010. If we use a 5% decrease from the 2010 evaluation of \$509,100 X .95 = \$483,600 for a new appraised value. The assessed value at 70% would bring Mr. Scerba's new assessment to \$338,550.

MOTION:

Linda Czaplinski moved to reduce Mr. Scerba's assessment to \$338,550. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

Appeal of E. Duncan: Linda stated that this appeal does not come under the purview of this board. Ed Carver asked about the time period allowed after the re-evaluation to appeal. People can come to the appeal process any time after the re-evaluation as long as they did not come during the evaluation. Ms. Duncan wanted to combine the properties for tax purposes only. Ed Carver stated that Andy from Inland Wetlands went to look at the pond area and it is non-buildable. She is only paying taxes for 1 building lot and is being charged for the pond. The shed is on the wrong piece of property. Looking at the field card, the shed is on Vision ID 739, outbuilding at \$1200. This is not the lot it is on. Vision #1195 Wet/Pond per TC 35-196 is being charged \$40,200. E. Duncan only has one pond and 1 building lot. Ed Carver would like to check this out with the Assessor as to the outbuilding on the wrong property and double check the wet pond on both of the cards.

MOTION:

Ed Carver moved to table this appeal until Wednesday, March 29, 2017 meeting. This was seconded by Linda Czaplinski. All 3 ayes. Motion tabled.

Appeal of M. Aiello, 76 Old Country Road: Discussion held.

MOTION:

Ann Krane moved to deny the Aiello appeal for 76 Old Country Road. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Appeal of ILO Enterprises, d/b/a Snow Removal Man: Discussion was held. Website states Mr. Aiello is the founder. The Board did not receive any information in the mailbox for this appeal. A discussion was held as to where the equipment is stored. The town based its taxes on information on the website. Mr. Aiello did not bring in any tax bills from Bethel. If they are a multi-state business, he should be able to demonstrate that.

MOTION:

Ann Krane moved to deny this request due to lack of sufficient evidence.

Ann Krane moved to withdraw the motion on the table.

Discussion: Linda Czaplinski stated that it should be denied with a follow-up back with the Assessor.

MOTION:

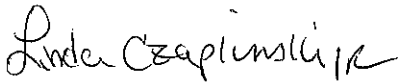
Ed Carver moved to deny the ILO Enterprises, d/b/a Snow Removal Man appeal based on insufficient information with a recommendation to go back to the tax assessor to show that there is no equipment. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Adjournment

MOTION:

Linda Czaplinski moved to adjourn the meeting at 9:12 p.m. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

Respectfully submitted,



Linda Czaplinski, Chairman

Recorder: Lynda Romanowski

17 APR -3 PM 5:25
TOWN OF OXFORD, CT
Margaret A. West
TOWN CLERK