Board of Assessment Appeals Minutes
Town of Oxford
Regular Meeting

March 9, 2015

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

Members Present: Linda Czaplinski, Dana Flach, Jane Maher

Amendments to Agenda:

MOTION:

Linda Czaplinski made the motion to amend the agenda as follows:

1. Approve the minutes for March 2, 2015 and March 3, 2015
2. Review the backup provided for Eva Litnzner's letter of February 25, 2015 for changes to personal property
3. Discuss meeting schedule and cancellations

This was seconded by Dana Flach. All 3 Ayes. Motion carries.

Pre-hearing Discussion:

Linda Czaplinski stated she received only one confirmation from Molly Moran. Linda Czaplinski did receive a phone call from EAN Holdings stating they will not be attending tonight, but the Board can review their information.

Acceptance of Minutes

MOTION:

Linda Czaplinski moved to approve the 3/2/15 minutes as presented. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

Discussion: The verbiage in the minutes will be used in the letters being sent to the appellants.

MOTION:

Dana Flach moved to approve the 3/3/15 minutes with one correction. For the appeal of Brian Botti, add he was accompanied by Vincent Guardiano. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

Pre-hearing discussion:

Jane Maher asked a question on the Nanavati appeal if the appeal is for the equipment in his business and if he was questioning the depreciation. Linda Czaplinski stated the Assessor did an audit and these are the items found.

Linda Czaplinski would like letters sent for the VEMS appeal, the Fette appeal, and the Jankowski appeal as soon as possible. Response letters to the Galinov appeal and Fetyko appeal will need to go out within seven days.

The Minsky appeal will be heard on March 11, 2015.

APPEALS:

Appeal of Michael Aiello, 76 Old Country Road, Oxford

Mr. Aiello was sworn in. Mr. Aiello stated he had done a comparison of his neighbors' homes of #40 Old Country Road ($160/sq. ft.), #36 Old Country Road ($103/sq. ft.), and #42 Old Country Road ($109/sq. ft.). All of these homes were built at the same time period. He agrees with the appraisal for the land, but is appealing the improvement section (the building not the land). He had asked the Board of Assessment Appeals for the dollar amount for the basement. The field card shows $27,037 for the finished basement. He feels that the material used is a C+ rather than a B rating. His home has a finished basement, and the Board asked if the comparison homes also had a finished basement. Linda Czaplinski asked if Mr. Aiello was disputing the square footage, and that the Assessor measures the outside of the house for the actual square footage. Mr. Aiello stated he was not disputing the square footage, but he has not done a measurement on the outside. The Tax Assessor is using a 37' X 36' for the house, and then the garage area and the deck is added. Mr. Aiello is comparing the other homes on his street with the assessment rate per square footage. It was noted on the field card that there was no entry made in 2010.

Linda Czaplinski stated that the Board of Assessment Appeals will discuss this information, and Mr. Aiello will receive a written response once the Board has deliberated the appeal. He will receive written notification by the first week in April.

Appeal of Mark Hinnau, 15 Wychwood Lane, Oxford

Mr. Mark Hinnau was sworn in. Mr. Hinnau stated that the field card has his first level with hardwood flooring, and the upstairs has carpeting. He stated that the first floor has hardwood only in the dining room, the foyer is tile, the kitchen is vinyl, and the family room is carpeted. He did not know if there is any impact on the value of his property for these items. Mr. Hinnau stated that in the past, he was granted a 15% topographical depreciation, since the town has an easement on his property, and that it has a concrete drainage pipe on part of his acreage. He thought when a reevaluation is done, it wipes the slate clean from any deductions that were made for prior years. Mr. Hinnau stated he

brought the Assessor's appeal letters from 1999 and 2001, and feels he should be grandfathered in for this depreciation. Since this topographical depreciation was a citing in the past and had been granted, there is a precedent here and he would like it reapplied. The Board asked if Mr. Hinnau was appealing the value of his home, since the evaluation was from 2010. Mr. Hinnau did get a notice since he is in the middle of a renovation of two bonus rooms and he had gotten a letter from the Tax Assessor for a notice of increase and he is being taxed on these rooms being finished which he stated they are not finished.

The Board stated there is an addition of a shed which was added in 2014. There is a shed on his property. Mr. Hinnau asked about the undepreciated value for the basement, since his is unfinished. The Board stated that it is added to the value of the house at an unfinished rate. Mr. Hinnau is asking the Board of Assessment to look at a topographical allowance, insure the property is assessed for the bonus rooms that are not finished, and the allowance for the various flooring on the first level of his property.

The Board of Assessment Appeals will review all of the information and deliberate the appeal. Mr. Hinnau can expect a letter by early April with the outcome of the deliberation.

Appeal of Molly Moran, 338 Riggs Street, Oxford

Molly Moran was sworn in. Mrs. Moran stated that she had received an increase notice that her taxes were being raised on her home. She stated they began making improvements on their house five years ago and had put on a second floor addition. The current appraised value is $297,500 which she feels is quite high, and her home is assessed for $208,200. Mrs. Moran brought three comparable properties that were sold in town that had more acreage, and were sold for $179,000 and $190,000. Her property is only .5 acre and the other properties had 1.5 acres and 1.73 acres.

The Board explained that the assessed value is based on a 2010 evaluation. The assessments are not based on current market values. There will be a statistical reevaluation done this year which will be reflected in taxes to be paid in 2016. The Board explained that the increase notice is based on improvements that were done. The field card showed that an inspection was done in October 2010, and in the notes on the field card states that the permit is 55% done in 2010 and that the electric and roughed in plumbing are 55% complete. Mrs. Moran stated that there is only 1 functioning bathroom, and that the other two baths are roughed in, and have no fixtures in them. Mrs. Moran stated that nothing is finished. There is no heat hooked up, they are using space heaters and are preparing to convert to gas There is no kitchen yet, it does have a washtub sink, a refrigerator and stove. The hot water is electric. Mrs. Moran wanted to make another point that her home is in the industrial district and across the street from their home is all commercial property. The lot size, the neighborhood, and the home being an unfinished house are all reasons for her appeal.

The Board of Assessment Appeals suggested that it is up to Mrs. Moran's discretion to have the Assessor come in and do a walk through which could be another course of action. The Board stated to Mrs. Moran that there will be a statistical reevaluation done

this year which will reflect the taxes in 2016. The Board of Assessment Appeals will review this appeal and will send a letter after deliberating the appeal. Mrs. Moran will receive a letter by the beginning of April.

DELIBERATIONS:

1) Appeal of Henry Palmieri was discussed and the 2014 NADA books were reviewed. The Assessor used the $5100 value plus $900 for the 4X4 X .70% for the figure of $4200 assessment. There was nothing deducted for the high mileage. According to the mileage table, for mileage of 245001 to 250000 there should be a deduction of $725 for a class III vehicle. It should be assessed at the $5100 plus $900 for the 4X4 minus the mileage of $725 for a total of $5275 at .70% = $3700.

MOTION:

Linda Czaplinski moved to notify the Tax Assessor to reduce the assessed value of Mr. Palmieri's vehicle to $3700 based on allowance for high mileage of $725 per the NADA book. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

2) Review of the letter from the Tax Assessor of February 25, 2015 to approve changes to Personal Property was discussed. Backup letters were distributed for review and discussion. The Board can accept it but we do not have to approve it. The Tax Assessor has the right to make the changes without our approval.

MOTION:

Linda Czaplinski made a motion to approve the additional assessments inclusive of penalties as submitted by the Tax Assessor's office in her letter of February 25, 2015. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

3) Appeals of Brian Botti were discussed and reviewed. Linda Czaplinski did contact the Assessor to see if there are allowances given for interior lots with long driveways. Per the Tax Assessor, there are no allowances given for interior lots with long driveways, and everything on Autumn Ridge Road has been valued the same.

MOTION:

Linda Czaplinski made a motion to deny the appeal submitted by Brian Botti for Lot 1A Autumn Ridge Road as the Board of Assessment Appeals found no inaccuracies in the assessed value of the property. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

MOTION:

Linda Czaplinski made a motion to deny the appeal submitted by Brian Botti for Lot 1C Autumn Ridge Road as the Board of Assessment Appeals found no inaccuracies in the assessed value of the property. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

4) Appeal of Scott Dobler was reviewed and discussed. The Board of Assessment Appeals needs to make a correction to the model of the vehicle per the minutes of March 3, 2015. The vehicle should be a C20 instead of a K20. It is a 1986 Chevrolet Silverado, 3/4 ton Fleetside, no crew cab, C20 Pickup. The value should be $1975, with an additional option for 4WD value of $250 @ .70% which equals a new assessed value of $1560. There was no mileage allowance for older vehicles.

MOTION:

Dana Flach moved to correct the model from a K20 3/4 ton 4WD Utility Suburban to a C20 Silverado Pickup, 3/ 4 ton Fleetside and adding 4WD for a new assessment of $1560 per the NADA Book. Also per the NADA book, they do not supply a mileage chart for vehicles this old. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

5) Appeal of Alex Jaramillo, Alex Horse Transportation LLC was reviewed and discussed. The NADA commercial truck book was reviewed.

MOTION:

Linda Czaplinski moved to deny this appeal for lack of information. This was seconded by Jane Maher for discussion.

Discussion held.

MOTION:

Linda Czaplinski moved to amend the motion to deny the appeal made by Alex Horse Transportation due to lack of information relative to the vehicle. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

In the reply to Mr. Jaramillo, please state that the Board of Assessment Appeals suggested to Mr. Jaramillo to contact the DMV to file for a lost title as per the minutes of the March 3, 2015 Board of Assessment Appeals.

6) Appeal of Richard Kosinski was discussed and reviewed.

MOTION:

Jane Maher moved to deny Mr. Kosinski's appeal as this Board found no inaccuracies in the assessed value of his property. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

7) Appeal of Andrew Katrenya was reviewed and discussed.

MOTION:

Linda Czaplinski moved to deny Mr. Katrenya's appeal. In the reply to Mr. Katrenya, please state that it is the suggestion of the Board of Assessment Appeals to contact the Tax Assessor's Office to schedule a walk-through for a thorough evaluation of the property. The Tax Assessor is authorized to make any adjustments to the value of the property. Please be advised that any adjustment has the potential to increase or decrease the existing value. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

8) Appeal of Robert Pearson was reviewed and discussed.

MOTION:

Linda Czaplinski moved to respond to Mr. and Mrs. Pearson that their appeal is denied. The Board of Assessment Appeals found no errors in the assessed value of the property. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

9) Appeal of Dr. T.C. Nanavati was discussed.

MOTION:

Linda Czaplinski moved that since Mr. Nanavati did not reply and did not show for his scheduled appointment, his appeal is rejected as he is not appearing before the Board of Assessment Appeals. This was seconded by Dana Flach. All 3 Ayes. Motion carries.

10) Appeal of EAN Holdings, LLC was reviewed.

MOTION:

Linda Czaplinski moved to deny EAN Holdings appeal. Since EAN Holdings as appellant was not able to keep the appointment, this Board suggests contacting the Tax Assessor's office to discuss any discrepancies (example: Make/Model/Engine, etc.). If any discrepancies are found, the Tax Assessor is authorized to make any adjustments to the value of the property. Please be advised that the adjustment has the potential to increase or decrease the existing value.

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MOTION:

Jane Maher moved to deny Mr. Kosinski's appeal as this Board found no inaccuracies in the assessed value of his property. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

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MOTION:

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OTHER ITEMS

At the next Board of Assessment Appeals meeting, we will decide which meetings will need to be cancelled.

ADJOURNMENT:

MOTION:

Dana Flach moved to adjourn the meeting at 9:24 P.M. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Respectfully submitted,

Linda Czaplinski
Chairman, Board of Assessment Appeals