

Board of Assessment Appeals Minutes
Town of Oxford
Regular Meeting

April 25, 2016

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

Members Present: Linda Czaplinski, Ann Krane, Ed Carver

Amendments to Agenda:

Ann Krane would like to bring to our attention a math error in the minutes from April 20, 2016 on the Quint deliberations. The Board will revisit the Quint deliberations.

Acceptance of Minutes

The minutes were sent out to Board members for April 18, April 20, and April 21st. Linda Czaplinski is not prepared to review the minutes of April 21, 2016.

MOTION:

Ed Carver moved to approve the minutes of April 18, 2016. This was seconded by Linda Czaplinski.

Discussion: Ann Krane had the following corrections: On the Chinitz appeal, their name is spelled incorrectly. Mr. Chinitz does have a Florida room. On Page 2, under Appeal of Goldschmidt, insert appealing the smaller parcel "of 4.2 acres adjoining the 11 acres he owns." Under Appeal of Hertzmark, it should say he has a partially finished basement. Ann asked what formula we used for Hertzmark's appeal. We reviewed all of the comparables, and he was not on the golf course. The board agreed to reduce his amount. The amount should read a reduction of \$2,100, not \$2,000. Under Brian Botti Appeal, put in his assessment.

MOTION:

Ed Carver moved to accept the April 18, 2016 minutes as amended. This was seconded by Linda Czaplinski. All 3 Ayes.

APPEALS

Appeals of George Batkis – New England Site Development & G & L Firearms

Appeal of G&L Firearms

Mr. Batkis was sworn in. The G & L Firearms appeal was discussed first. Mr. Batkis stated he owns nothing; he does gun transfers. He is a FFL dealer, he does not have any stock, he does the paperwork. Previously he was assessed at \$960, this year his assessment came in as \$2550, and has not filed any declaration. The only equipment Mr. Batkis has is a fax machine and printer. Mr. Batkis stated he did get a new fax/printer maybe about 1-1/2 years ago. The fax and printer were on his previous assessments. Mr. Batkis has paid what was owed, so there are no taxes owed. Mr. Batkis confirmed he has a private shooting range on his property, and this is not

being used for business, only for pleasure, there are no fees charged. Mr. Batkis stated he does hold pistol permit classes and is a NRA instructor, and his son developed the website. Linda Czaplinski asked if he was using the range for classes. Mr. Batkis stated yes, part of the class requires live fire. Mr. Batkis never gave that a thought. Linda Czaplinski stated that Mr. Batkis needs to file a declaration each year and that Mr. Batkis is being penalized for not filing. Mr. Batkis did not dispute the value the assessor assigned to the range. The board asked if any improvements been made. Mr. Batkis had a 10 X 20 carport tent that did get destroyed in the last hurricane and then he put up a small wooden structure. Mr. Batkis stated he will guarantee he will file this year.

Appeal of George Batkis – New England Site Development

Mr. Batkis stated that he did not formally close this business in town. They went out of business about ten years ago. He doesn't file anything with the State since his business is closed. Mr. Batkis stated he didn't know that he had to notify the town that his business was closed. Linda asked if he has any documentation that he closed it formally at the State level. He doesn't remember since it was ten years ago. He disregarded the notices that were sent since he knew his business was closed. His partner sold the equipment and he didn't get anything. This was a construction company and he only has a 32 year old bulldozer and is not worth much now. Mr. Batkis asked what they were assessing him on. There had to be a declaration at some point. The filings stopped around 2005. He is being assessed for equipment. Mr. Batkis stated that the equipment was never stored in Oxford, it was always on the job, and he never transported it back & forth. The business originally started out as GMX Excavating in Monroe, then his partner went bankrupt and Mr. Batkis took over the books and changed the address to his. The equipment was always on the job site. This year when Mr. Batkis received a letter from the Tax Assessor, that is when he went to the Tax Assessor to inquire about it. He thought he was told he owes about \$41,000 by the assessor's office. The last job they did was a septic system on a house across from the Petrol Plus business.

The Board suggested that Mr. Batkis contact his accountant and get the last year he filed taxes, and any records that document when the business ceased, and get a letter from his accountant stating this. Since the Board is at the end of deliberations, this information needs to be brought to the Board by tomorrow evening. Mr. Batkis would need to have the last filing for his business and any supporting documentation. Linda asked if Mr. Batkis's accountant paid any of his taxes? Mr. Batkis did not know. The documentation that this board has does not have a balance owed. Mr. Batkis stated that it was an LLC. Ed asked Mr. Batkis to ask his accountant about the filing as an LLC also, and when was the last time he filed it for the State. Usually the State sends notices.

Discussion: Linda will call the assessor to ask if he can prove he went out of business, what can this board do. Code 24 is miscellaneous property, Code 25 is penalty. Mr. Batkis did not take care of any declaration paperwork for a long time.

Approval of Minutes (cont.)

MOTION

Ed moved to accept the minutes from April 20, 2016 Special Meeting. Linda seconded the motion.

Discussion: Ed stated that under other business, second paragraph change "we would need to reinstate" to "could reinstate." Linda reviewed the response from Eva; "Regarding Haynes, if they brought in documentation showing the correct classification of 5 to 7 year life for the manufacturing equipment that was denied by our auditor, then we need to reinstate that exemption." Ed asked who is "we". If the "we" is the board, then we "could" reinstate. State Statute 1260 was read by Ann regarding any clerical error or omission. This statute is referring to an error on the Town's part. This is a clerical on a part of the Appellant.

Under the Appeal of Cross Hollow Associates, where it states "17 acres (swamp) but felt that the 1.5 acre units was adjusted" change to "were accurate". Also, under all of the Motions for Cross Hollow put in "appraised" value to avoid confusion. It should be stated, "for a total appraised value of \$101,680." Discussion and review of the appeal was held regarding appraised versus assessed. Yes, the board felt it should state "appraised" value. Under the Quint appeal, Ann stated that we agreed that the Laurel model was 2648 square feet. We decided to use \$164 per square foot. Under Quint, 2648 sq. ft. X \$164 comes out to \$434,272, not \$456,300. Ann stated that was based on the incorrect square footage, which Mr. Quint sent an email stating his square footage is incorrect. Ed did not have his notes for this appeal. A discussion was held regarding making a correction, and the board's responsibility. The Board grants his appeal and granted the amount that he requested. Based on the information we were given it was not unreasonable to grant his request. The Board is using this as a guideline. Mr. Quint does have a Florida Room. Also, under Mastrianni, Ann asked if we can remove the statement "Mr. Gramolini did not penalize them."

MOTION:

Linda Czaplinski moved to table the minutes of April 20, 2016. This was seconded by Ed Carver. All 3 Ayes.

Other Business:

Linda Czaplinski stated that there were several people who had DMV appeals that withdrew their appeal. The letters will state that your appeal was cancelled based on the request of the appellant. All of these appeals should get a letter. For the appeal of Logie, his letter should read his appeal was denied because the appellant failed to appear at the hearing.

APPEALS

Appeal of Volpe, 19 Scott Road

Discussion: A review of the appeal and a discussion was held. Ann did a spread sheet with all of the comparables. After review, the average per square foot amount was \$153.5, and Mr. Volpe is \$202.3. The comparables are all different, Mr. Volpe has an upcharge for the materials, and all of the comps are different styles, he has 3 fireplaces and other houses had fewer fireplaces. All of the appraised values adjust for those. Linda had the granularity for Volpe's house and that is what goes into the appraisal. With all of this backup, there is no discrepancy in his field card. All of the other houses in the comparables are a grade B+ and his is an A. Based on the information from the assessor's office Linda is not seeing any problems.

MOTION:

Linda Czaplinski moved to deny the Appeal for Mr. Volpe because there were no errors in the assessed value. Ed Carver seconded for discussion.

Discussion: Mr. Volpe's assessment is standing out like a sore thumb. What is comparable to his, it seems he is being assessed based on what he listed at when attempting to sell, then let us justify what he listed it for. Ed took the mean of the other comparables in his neighborhood which came to a mean of \$153.5, and Mr. Volpe's is \$202, 31% above the others. His assessment did go down. Ann noted that Mr. Volpe's house is much older than the comparables. If we take out three comparables that are grade B, #12 Bishop, #3 Bishop, and #10 Bishop, and taking the mean of all of the other comparables, the mean comes to \$153.2/sq. ft. All of these properties have different acreage. Mr. Volpe has a larger lot of 6.1 acres, some of the comps have significantly smaller lots. The prior assessed value for Mr. Volpe was \$530,000 down to \$517,000. The factor for the previous assessed value compared to the new assessed value for Volpe is .974, and all of the other comparables are a factor .94. #15 Bishop sold for \$1,013,500 in September, 2015 (new construction). This assessment came in at \$758,200; Mr. Volpe is assessed at \$738,500, both colonials, #15 Bishop has an in-law set up, is a B+ as opposed to an A. Kitchen and bath are slightly better than Volpe. Is it reasonable to take a percent change of all the other comparables versus what his percentage change was? The Board reviewed all of the previous assessed values of the comparables versus current assessed value. The average of these for the Assessed value went down 6%. Mr. Volpe went down 2.6%. Ed Carver stated the average of all the other comps is coming up .940, and the Board needs to bring him down 3.4% in the assessed value. #12 Bishop and #15 Bishop were removed since they were new construction. The difference is 96.6% X \$517,000 = \$499,400 assessed value. Linda came up with a new appraised value of \$738,500 X .966 = \$713,400 which gives an assessed value of \$499,400.

MOTION:

Linda Czaplinski moved to deny the motion on the table to deny the appeal for Mr. Volpe. All 3 naves. Motion carries.

MOTION:

Linda Czaplinski moved to adjust Mr. Volpe's appraised value to \$713,400. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

Appeal of Batkis

Discussion: Ed felt that we should do both of these appeals together after we receive more information. Linda will check with the assessor regarding the appeal for New England site, as to how much Mr. Batkis owes on back taxes, and how much he was charged over the past ten years, and when was the last time he paid taxes. The penalty is beyond our control since he did not file at all.

Appeal of Haynes Materials

Discussion: Ann has in her packet a document that says that the 2012 and 2014 have been adjusted, does that mean they were taken care of? No, it does not. Linda forwarded the responses via email from the assessor's office to everyone. The Board reviewed and discussed this appeal. This Board has to make the decision. The email from the assessor states "we follow the process per state statues. The BAA has to make a decision on Haynes. If you deny their claim then we will be going to court. The assessor agrees that the sums are significant. The assessor's office has no way to validate their documentation." Ed asked if they cannot validate it, how can we? In previous years, it was not uncommon for this board to send some appeals back to the assessor, and Ed feels this appeal should be sent back to the assessor, since there is a lot of money involved, and he is uncomfortable with this. The assessor's office is subject matter experts. Errors were found when the town auditor was doing an audit. The town audit was done for three previous years. The person in the assessor's office missed the incorrect depreciation year assignment. The auditor was auditing the information provided for purposes for tax collection. Haynes sent the wrong schedule. Haynes filed it and filed it incorrectly and it follows through from previous years. A lengthy discussion was held. If we deny the appeal, it falls flat, and Haynes will pay it or they will go to court. What needs to be decided is whether that exemption is going to be reinstated. Based on feedback, the assessor and her staff went through all of the paperwork, and now they have all the years correct. That federal schedule is correct. If the BAA is satisfied with their support documents, then the assessor office is directed by the BAA to reinstate the figures for the exempt property. If the board denies it, Haynes does not get the exemption. If the board approves it the assessor will have to reinstate the exemption. Ann wanted to know if we approve, the assessor must follow through, correct the number, correct the clerical errors, and restore the exemption. Ed stated by doing that we are taking the responsibility, that we have done our due diligence, and what was submitted, we are 100% confident that it is correct, and it was an injustice for them.. Ed Carver would not feel comfortable with that, he will vote to deny this. The Statue 1260 was discussed. The board is looking to the assessor for guidance to have a comfort level of approving this. The assessor's

office is not going to give us that comfort level or support, and we are not getting the validation from the assessor's office. Ann Krane is ready to approve this appeal. Ed Carver recommends we deny this appeal and send it back to the assessor's office. It is their department that needs to correct the problem. Ed recommends we deny it with the recommendation that Haynes takes it back to the Assessor's office. The documentation from the appeal was reviewed again and discussed.

MOTION:

Linda Czaplinski moved to deny the appeals of Haynes Materials based on the fact that we do not have the expertise to make a decision.

Linda Czaplinski rescinded the motion.

Could the board approve the appeal with a contingency? We did talk about a contingency previously; the BOAA could approve the appeal contingent upon the tax assessor's office acceptance on the updated documentation. Ed Carver is not planning on approving this.

MOTION:

Linda moved that we are all in favor of approving this appeal. 1 Aye by Anne Krane, 2 opposed by Linda Czaplinski and Ed Carver. Motion fails.

We do need verbiage for the denial.

MOTION:

Linda moved to deny the appeal of Haynes Materials. This was seconded by Ed Carver. 2 Ayes, 1 Opposed by Ann Krane. Motion carries.

We will need the verbiage for the denial. Based on our inability to validate the accuracy of the manufacturing years or to validate their documentation, and recommend you take the documentation back to the assessor's office.

MOTION:

Ed Carver moved to adjourn the meeting at 9:45 p.m. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Respectfully submitted,

Linda Czaplinski

Linda Czaplinski
Chairman, Board of Assessment Appeals

16 MAY -2 PM 5:43
TOWN OF OXFORD, CT
Shirley A. West
TOWN CLERK