Board of Assessment Appeals Town of Oxford Regular Meeting

April 26, 2016

The meeting was called to order at 7:09 p.m.

Members Present: Linda Czaplinski, Ann Krane, Ed Carver

Amendments to Agenda:

Linda amended the agenda to have Mr. Batkis speak regarding what his findings were for his appeal of New England Site Development.

APPEAL

George Batkis stated his accountant had left a message stating that he did not filed anything in 2008, no taxes, no forms, and he assumes that 2006 would have been the last time he would have filed. His accountant stated that there was never anything remitted formally closing the business to the State. The Board recommended that Mr. Batkis give notice to the State and to the Town when he actually closed the business. The board asked Mr. Batkis if he receives any additional information, to let the board know, and give Linda a call so the board knows to look for the information.

There were no other amendments to the agenda.

Approval of Minutes

Minutes of the April 20, 2016 meeting.

MOTION:

Linda moved to remove the minutes of the April 20, 2016 from the table. This was seconded by Ann Krane. All 3 Ayes. Motion carries.

Discussion: Under Cross Hollow Appeal it should be appraised value, not assessed value. Also under the same appeal, 1.5 acre units "were accurate" instead of "adjusted". Correct Mastrianni's name throughout her appeal. Also under the Mastrianni appeal, under discussion, place after "The Assessor could only look back three years," "to collect additional taxes." We had discussed the square footage for consistency purposes for the models at the Oxford Greens. Under the Quint appeal, the Board is not going to change the square footage for Mr. Quint's property. Mr. Quint will need to go back to the Assessor for them to come out to measure his home.

MOTION:

Linda Czaplinski moved to accept the minutes of April 20, 2016 as amended. This was seconded by Ann Krane. All 3 Ayes. Motion carries.

Minutes of the April 21, 2016 meeting

MOTION:

Ann Krane moved to approve the minutes of the April 21, 2016 meeting. This was seconded by Linda Czaplinski.

Discussion: Linda Czaplinski sent the corrections she had to these minutes in an email to the board and these were reviewed. The Biondi corrections and the Haynes corrections were discussed. Additional corrections were on page 2, under Biondi appeal, place the word "assessed" in the sentence. It should read "Mr. Biondi stated his estimate of assessed value of \$311,000." In the motion under the same appeal change the word "advised" to "directed." The sentence should read "The Board also directed the tax assessor..."

MOTION:

Ed Carver moved to accept the minutes of the April 21, 2016 meeting as amended. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Other Business

Linda asked the board if they would like to have a Special meeting to review the minutes and the responses to the appellants before the letters go out. Ed stated that he would like to go through them and then if there were questions we can have a special meeting. It was decided to give it some thought.

Deliberations:

Appeal of Haynes Materials.

At the last meeting, this appeal was denied and the Board was going to decide on the verbiage for the letter. Linda distributed copies of two preliminary responses for the Haynes Materials letter. It was agreed that the following (#1 sheet) verbiage will be included: "The BAA denies your appeal as the board is unable to validate the supporting documents. It is this Board's recommendation that Haynes contact the Oxford Assessor's office to discuss reinstatement of the exemption for those pieces of equipment that were initially submitted with incorrect depreciation timelines. It is within the scope of that office to determine if, due to clerical errors on the part of the filer, an adjustment to an assessment is in order."

A lengthy discussion was held.

Appeal of George Batkis, G & L Firearms

MOTION

Linda Czaplinski moved to deny the appeal of George Batkis for G & L Firearms, as this Board could not find any error in the assessment. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

Appeal of George Batkis, New England Site Development

Discussion: Linda received the responses to the questions the Board had regarding this appeal and they were reviewed. The State is showing the business as still active. He actually filed in 2009, so the assessor has an accurate personal property document. This board cannot do anything about the prior years since he did not appeal during these years. We can only respond to the appeal for 2015. If they did not file a declaration, the assessment will be based on the previous year's assessment. The Board can recommend Mr. Batkis go back to the assessor.

MOTION:

Linda Czaplinski moved to deny the Batkis appeal for New England Site Development since the Board could find no discrepancy in the assessment. The Board of Assessment Appeals recommends that Mr. Batkis work with the Assessor's office to properly resolve the records. This was seconded by Ed Carver. All 3 Ayes.

Appeal of Joseph Lenahan III and Linda Lenahan, 131 Hurley Road, Oxford.

Discussion: Mr. Lenahan submitted an appraisal report on his property that was done when he bought the property in May of 2014. On that report, the appraisal came in at an appraised value is \$360,000. The Lenahan's current appraised value for 2015 is \$374,100. There is a 4% difference. According to the field card the previous assessment from 2014 was \$233,200 and if we multiply this number by the 1.42 factor, it comes to appraised value of \$331,144. If we take the current appraised value of \$374,100 - \$331,144 = \$43,000 which is a 13% increase. This is an interior lot, and Mr. Lenahan presented other comparables in his appeal. The Board reviewed all of the comparables. Mr. Lenahan paid \$361,800 in June of 2014 for his home. The reevaluation was done in 2015. A discussion of the Finished Half Story was held, and they are being charged for the space that is not there. The Lenahan's stated this space is just storage space above the garage. Ed Carver stated that the average increase in assessments are 5%.

MOTION:

Ed Carver moved to approve his appeal for a new appraised value in the amount of \$360,000. This was seconded by Ann Krane. All 3 Ayes. Motion carries.

Appeal of Joseph Lenahan III, Tracey Lenahan & Lisa Randall, 7 Pine Ledge Drive, Oxford.

Discussion: A review of all of the comparables was discussed. This property, for the land only, increased 36%. If we look at the previous assessment for the land only, in 2014 it was assessed at \$131,900; this year it is assessed at \$179,100. There was no change in the assessment for the dwelling or out-building. The comparables that were provided by the Lenahan's were all reviewed. #176 Freeman went down 16.7% for the land only. The assessment for the land only for #176 Freeman was \$137,600 for 2014, and was decreased to \$114,700 for 2015. 7 Pine Ledge is 2226 sq. ft, with 1.2 acre and #176 Freeman is 2228 sq. ft. with 1.5 acres. A review of the assessments of the past two years for both properties was done. The Assessor gave the Board a comparable from Fiddlehead. A review of all of the assessments on all of the comparables was done. The Board reviewed all of the information and the maps. There was a swing of over 50% value change between the two comparables of 7 Pine Ledge Drive and 176 Freeman. The Lenahan's assessment has gone up unjustly.

MOTION:

Ed Carver moved that the Board of Assessment Appeals approve the Lenahan appeal for 7 Pine Ledge Drive with a new assessed value of \$229,000. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Appeal of Andrea Molett, Freeman Road, Oxford

Discussion: This property is a nonconforming interior lot, which has access to the property via Freeman Road. The maps of the parcels of land were reviewed and discussed. A review of comparable land values was discussed. This parcel increased 30%. It is assessed at \$189,000. This parcel has 350 feet of frontage on the lake.

MOTION:

Ed Carver moved to approve the appeal of Andrea Molett, Freeman Road, to an assessed value of \$147,400. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Other Business (continued)

Since the deliberations are finalized, Linda asked the Board if there is no other reason to have the meeting this Thursday other than to approve the minutes, does the Board want to cancel Thursday, April 28, 2016 meeting, and hold a Special meeting next week for review of minutes and review of letters to the appellants. The Board was in favor of having a Special meeting for Monday, May 2, 2016 at 7:00 p.m. Linda stated that an agenda will be filed for the Special meeting, and the cancellation notice for Wednesday, April 27th, and Thursday, April 28th meetings will be sent.

Adjournment

MOTION

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

Respectfully submitted,

Linda Czaplinski

Chairman, Board of Assessment Appeals

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