

Board of Assessment Appeals  
Town of Oxford  
Regular Meeting

March 20, 2017

The meeting was called to order at 7:04 p.m.

Members Present: Linda Czaplinski, Ann Krane, Ed Carver

1. Approval of minutes from the special meeting 1/23/17 were done, there are no minutes to be approved.

Approval of minutes from the March 16, 2017 Meeting

**MOTION**

Linda Czaplinski moved to table the Regular meeting minutes from March 16, 2017.

This was seconded by Ann Krane. All 3 Ayes. Motion carries.

For clarification, the hearings for tonight's meeting are two for Michael Aiello (dba Snow Removal Man; James/Lynn Toth (Big Green Acres) and Robert Braley.

Appeal follow-up discussion from the meeting of March 16, 2017:

1. Appeal of Pesapane – Linda reviewed the maps of the properties on each side of her property and compared these with the evaluation and there is an inconsistency there. Linda asked for the 2010 and the 2015 field cards for properties on both sides of her property from the Assessor. The drawback from the Vision website is that you don't get all of the information needed that are on the Assessor's field card to follow the flow of changes.

Linda Czaplinski received clarity on the time limit for an appeal after the revaluation period. If a person appealed in 2015 and they received an adjustment, they are not able to come back the following year unless a change was made to the property. If the person did not appeal after the re-evaluation, they are able to appeal. If the appeal was denied after the re-evaluation year, they can try again in the following year. It is not prohibited to hear appeals that were not heard last year.

2. Appeal of Scerba – copies made and distributed.

3. Appeal of Harding – Linda Czaplinski asked if the Board had any objection to her reaching out to the Harding's to get clarification on the canopy. Temporary structures are not taxed. When the town references a canopy it might be a firm structure that is affixed to part of the building.

## **HEARINGS:**

**Appeal of Michael Aiello (dba Snow Removal Man).** Mr. Aiello was sworn in. Mr. Aiello stated he is an employee of ILO Enterprises and none of the owners of ILO live in town, and there is nothing in his name. The company is owned by his cousin, his father and another cousin of his. Originally he had an office in his home in his name during 2009-2013 and claimed a computer and a desk, but didn't have anything else. Originally when he received the bill, it is in his name. He is not doing business, ILO Enterprises is. He is not the owner and he is only an employee. ILO Enterprises is a LLC company registered in CT, MA and NH. Mr. Aiello stated he did speak with the Assessor's office and he wanted to clarify this since he did not receive any documentation from the Assessor that this was taken care of. Mr. Aiello stated he is a W2 employee. Mr. Aiello did not provide any documentation to the Assessor's office to substantiate where things are being housed and being taxed. Mr. Aiello pulled up the Secretary of State Concord website to show that the company is based out of New Hampshire and it is a business registration only. Mr. Aiello's wife owns 4% of the company. The company owns property in all three states. ILO's tax filing is in Bethel. The trucks displayed on the website are not theirs. Landmark Maintenance, from Mass. was where the pictures are from. Most of their trucks are registered out-of-state. The advertising may be slightly misleading. There are 3 DMV registrations which are paid out of the town of Bethel. Mr. Aiello stated he is a general contractor and he is an Operations Manager and an employee. There is no personal property at the house. They hire sub-contractors and he does not know where their equipment is registered and the sub-contractors do not have to supply the information. Mr. Aiello stated that there is no personal property for ILO Enterprises stored in Oxford. He stated he does take a work truck home every other month. The registration is a New Hampshire or Mass. license plate. Mr. Aiello will bring in hard copies to Town Hall of all the documentation. Mr. Aiello asked if these meetings are public, and Linda stated yes, the meetings are public, and the minutes are public.

**Appeal of Michael Aiello, 76 Old Country Road** – Mr. Aiello stated he owns the house. Mr. Aiello stated that since the wetlands setback changed to 200' he has about ½ acre of unusable land for that part of his property. Mr. Aiello stated his first issue is with a living area of 3,028 square feet and with the breakdown the three quarter story is 477feet. This should be about 150 feet. Also Mr. Aiello's next complaint is the unfinished half story and should be the unfinished attic which is a walkup and completely unfinished. Mr. Aiello stated he did bring it up to the Assessor previously. Mr. Aiello stated he had an appraisal done in 2014 and will submit a copy of that appraisal for review. The Board noted that the assessed value went from \$269,600 for the dwelling down to \$252,700 for 2015.

**Appeal of James Toth, 209 Riggs Street** – Mr. Toth was sworn in. Mr. Toth stated that his field card has his home as having two bedrooms, but it actually has only one bedroom. This home he built is one-floor with an unfinished attic. The attic only has electrical to code by the town, no sheetrock, and no room dividers. Mr. Toth asked if the person that came to appraise the home when he got his C/O was the same person that did the 2015 assessment. The home does

have two baths, and there is 4.9 acres with a lot of wetlands. Mr. Toth gave copies of other comparable homes in the area and his assessment is higher. Mr. Toth's biggest concern is how they came up with the \$479,300 assessment with only one bedroom. The Board stated the Assessor's office does consider the type of house, the materials used, the grade, etc. Linda Czaplinski stated that it is the dimensions of the outside of the house rather than how many bedrooms are on the inside. Bedrooms count for septic but not for assessments. The Board will deliberate and he will hear from us by the end of the month.

**Other Business:**

The following meetings will be cancelled: March 22, March 23, March 28, and March 30, 2017. Linda Czaplinski will do the agenda's for Monday, March 27, 2017 and Wednesday, March 29, 2017 at 7 p.m.

**Deliberations:**

Harding Appeal: Linda Czaplinski will go back to see if there is more information on a canopy versus a tent, and possibly get pictures of the pole barn along with any documentation for the costs. The appraised value of the out building on the field card states \$87,600 and the assessed value of \$86,100 is a manual override. Anything that is temporary is not taxed.

Duncan appeal: Ms. Duncan is looking into a lot-line revision. She went to see the Assessor and Planning & Zoning to see if she can get a letter stating that the lot is wetlands and is not buildable.

**MOTION:**

Ed Carver motioned to adjourn the meeting at 8:32 p.m. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Respectfully submitted,

*Linda Czaplinski/KC*  
Linda Czaplinski, Chairman

17 MAR 30 PM 4:45  
TOWN OF OXFORD, CT  
*Margaret A. Black*  
TOWN CLERK