

## Minutes

### Board of Assessment Appeals Regular Meeting September 19, 2016

Present: Linda Czaplinski, Chairman, Ed Carver, Ann Krane

The meeting was called to order by Linda Czaplinski at 7:00 p.m.

#### **Amendments**

None

#### **Acceptance of Minutes of 5/9/16 Meeting**

#### **MOTION:**

Linda Czaplinski moved to table the acceptance of the minutes until our next meeting so that the Board has had time to re-review them. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

#### **APPEALS**

##### **Appeal of Rose Bombero – Ford F150**

Rose Bombero was sworn in and made the following appeal: The truck has been sitting in the yard for the last few years, the transmission is shot, and has no heat, and her husband does not want to hand in the plates and she feels the truck is 17 years old and is not worth \$4,000. Mrs. Bombero presented pictures of the truck and stated that the mileage is over 100,000 miles.

Discussion: Trucks do hold their value. Mrs. Bombero was asked questions about the style of the truck. The Board will review all of the information, and will send a response within a week.

**Appeal of Vincent S. Sullivan, Jr. – 2011 Audi A4 (Sedan):** Vincent S. Sullivan, Jr. was sworn in and made the following appeal: Mr. Sullivan stated that he had gotten a price for a trade-in and went to look up the value on the internet after getting the tax bill. He pulled up all of the A4 models to compare his to the other models. He is questioning the amount of the assessment. The mileage would be a little bit lower from October than it is now. The vehicle is a 2011 A4, 4 cylinder Turbo, all-wheel drive, has a sun roof and heated leather seats and air conditioning. Mileage would have been approximately 98,000 in October, 2015. Mr. Sullivan stated that a reasonable value would be in the \$12,000-\$13,000 range.

Discussion: Ed Carver asked if this vehicle has a premium package, and Mr. Sullivan stated he did not know if that is correct since he bought it used from a Chevrolet dealer and it did not come with the sticker as when it is new, but does know that it does not have a blue tooth or a GPS, not all of the controls in his car have active features. The Board will review all of the information, and will send a response within a week.

**Appeal of Paul DiMauro – 2008 Audi A8L and 2007 Audi Q7:** Paul DiMauro was sworn in and made the following appeal: Mr. DiMauro asked what does the basis of this value come from and is it 70% in the book? Linda Czaplinski replied that it comes from the Motor Vehicle Department. They arrive at a market value and then it will be 70% of that. Mr. DiMauro asked if they look at the books. Linda Czaplinski stated that the first source is the Motor Vehicle Department, and is based on the NADA and is clean retail value. Mr. DiMauro stated he tried to appeal last year, and came to Town Hall three times to fill out the paperwork, but the form was not ready and by the time he came back again, the deadline had passed. This year the Assessor's office gave him a range as to when the appeal form will be ready and he was lucky enough to be here to submit the form on time. Linda Czaplinski explained that the Board of Assessment Appeals does put in a Legal notice in the Voices with the deadline noted to file an appeal, and then we take a look at the calendar dates to confirm appointment times. Mr. DiMauro stated that his Audi Q7 has 190,000 miles. The 2008 Audi A8L has 150,000 miles. Mr. DiMauro stated that he estimated the Q7 at \$6,000 and then took 70% of the value and was not sure how the high mileage was figured in. Everything else is correct.

Discussion: The Board stated that we will review all of the information and will send a response within a week.

#### **DISCUSSION AND DELIBERATION OF APPEALS**

Ann Krane asked about the appeal from Thomas Taylor. Linda Czaplinski stated that Mr. Taylor missed the deadline so he received a letter of denial.

Ann Krane asked if the Assessor's Office uses clean retail for everything. Linda Czaplinski stated yes. The high mileage chart can be reviewed in the NADA books.

#### **Appeal of Rose Bombero – Ford F150**

The assessed value is \$4,010, and the backup from the Assessor's office has a highlighted amount under clean retail value with the lowest amount being \$4,075, which is for a style Side XL, which is the model DMV is listing, and by the pictures presented, it does not appear to be a Super Cab. Then it is 70% of that value for the assessed value. This is if the vehicle is running. The mileage was looked at for a Class 3, 1999, which give a credit of \$1,075 off the value for the high mileage. Year 2000 and older it says \$975 off of the value. Linda Czaplinski stated that it has always been her understanding vehicle condition is not a consideration.

#### **MOTION:**

Linda Czaplinski moved to give a high mileage credit of \$975 to Mrs. Rose Bombero, going from \$4010 minus \$975 to a new appraised value of \$3,035. This was seconded by Ed Carver. All 3 ayes. Motion carries.

### **Appeal of Vincent Sullivan – 2011 Audi A4 (Sedan)**

A review of the NADA book was done. A 2011 A4 Premium model is \$18,475. A review of the mileage chart was done for a Class 1 vehicle, 2011; a deduction of \$1,400 for high mileage was stated.

#### **MOTION:**

Linda Czaplinski moved to give Mr. Sullivan a credit of \$1,400 for high mileage. The clean retail value is \$18,475 minus the \$1,400 for high mileage = \$17,075 X 70% for a new assessed value of \$11,950. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

### **Appeal of Paul DiMaura -2008 Audi A8L with very high mileage, 149,000.**

A review of the NADA book was done. For a Class I there is a \$1,075 reduction for high mileage.

#### **MOTION:**

Ann Krane moved that the 2008 Audi A8L value is \$18,675 minus the \$1,075 for high mileage = \$17,600 for a new clean retail amount X 70% for a new assessed value of \$12,320. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

### **Appeal of Paul DiMaura – 2007 Audi Q7 with very high mileage of 189,000**

#### **MOTION:**

Ed Carver moved to use the NADA backup provided for the model above the Premium 2007 Audi Q7 V6, for a clean retail amount of \$14,725 minus a discount for high mileage of \$1,350, correcting the model to Utility 4D 3.6, bringing the new net clean retail value to \$13,375. At 70% the new assessed value is \$9,362. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

Discussion: Linda Czaplinski asked about the proof that it is a different model. Ed Carver stated that according to the printout that Mr. DiMaura presented, it matched the Audi 2007 that was not a premium model. Mr. DeMaura presented a sheet dated 9/19/16 instead of values from October 2015. Everyone was comfortable making the adjustment for the model.

### **Appeal of Rose Bombero was revisited.**

Linda Czaplinski was not sure how the Assessor's office came to the figure of \$4010. The documentation was reviewed again in detail. There were three models, and none were this amount.

#### **MOTION**

Ed Carver moved to correct the motion for Rose Bombero and moved to use the \$4,075 clean retail value from the NADA backup provided, minus the high mileage allowance of \$975 = \$3,100 X 70% for a new assessed value of \$2170. This was seconded by Linda Czaplinski. All 3 Ayes. Motion carries.

## Adjournment

Linda Czaplinski moved to adjourn the meeting at 8:58 p.m. This was seconded by Ed Carver. All 3 Ayes. Motion carries.

Respectfully submitted,

*Linda Czaplinski m*

Linda Czaplinski, Chairman

16 SEP 26 PM 6:11  
TOWN OF OXFORD, CT  
*Theresa H. Clark*  
TOWN CLERK