

BOARD OF ASSESSMENT APPEALS MINUTES

TOWN OF OXFORD REGULAR MEETING March 10, 2014

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

Members Present: Linda Czaplinski, Dana Flach,
Members Absent: Jane Maher

Amendments to agenda - None

Revise Meeting Schedule

Linda Czaplinski made a motion that based on a schedule conflict with one of the appellants for tonight's meeting, whom are being rescheduled for March 24, we can take care of some business during the extra time between the appeals. Dana Flach seconded the motion. All 2 Ayes. 1 Abstention (member not present). Motion carries.

The appeal for Jones, 10 Bishop Road, Oxford, CT has been rescheduled for March 24, 2014 at 7:15 p.m.

The appeal for Pierce, 12 Deerwood Road, Oxford, CT has been rescheduled for March 24, 2014 at 7:30 p.m.

Letters will be sent out confirming new date and time.

Fall Meeting Schedule

The dates previously set for our Fall meeting schedule should be in September, not October. The new dates will be:

September 2
September 4
September 8
September 11
September 15
September 16
September 22
September 23
September 25
September 29.

Meetings will start at 7:00 p.m. Individuals appealing will be notified by mail of their hearing time and date after submission of the Form for Assessment Appeal.

If there is snow on Thursday, and we need to cancel the hearings, we will need to post it on the website, and notify these individuals, and reschedule the hearings for March 24, 2014.

Mail Received from the Office of First Selectmen with a copy of the proposed budget. The office supply budget was cut. The Board of Finance will be meeting with individual departments. A letter was also received regarding Hawley Road.

1. APPEAL OF:

Flash Photo Booths CT/Debra J. Arrato

Debra J. Arrato was sworn in and made the following appeal:

Assessment notice received and increased from \$1,580 to \$26,230. Neglected to file Flash Photo Booths CT's Personal Property Declaration. 3 photo booths were declared, and she only owns one photo booth.

Suggestion by the Board of Assessment Appeals was to submit a new Declaration form, which can be picked up from the Assessor's office, or can be mailed to her address. A fee of 25% penalty is assessed for delay in declaration, which needs to be paid. Once this is submitted, the Assessor can take off the other two photo booths and assessment will be revised.

MOTION

Dana Flach moved that the assessment be changed based on the revised Declaration filed with the Assessor's Office within a timely fashion, preferable within one week. The revision will be removing no more than two machines estimated at \$20,000. Linda Czaplinski seconded the motion. All 2 Ayes, 1 Abstention (member not present). Motion Caries.

2. APPEAL OF:

Martin, 25 Bishop Road, Oxford, CT

Thomas Martin was sworn in and made the following appeal:

The town of Oxford has increased their property tax inordinately +20.5%; +20.7% and 3.8% from \$6,782 to \$10,243. The market value is \$509,000, assessment should be \$305,000. He made a comparison of assessments on new homes on Bishop Road using information from the town's website, and information found on Zillow. He discussed that the average value in New Haven County is \$509,000, and the average New Haven County property tax is \$8,296.

The Board of Assessment Appeals stated that the value was based on the 2010 re-evaluation, and the next re-evaluation will be in 2015. His property assessment will be increased or decreased based on the re-evaluation at that time. The mill rate for every town in New Haven County is different. Mr. Martin was asked if there was any other

items changed on the field card. Mr. Martin stated that he owns 2.59 acres and the town has control of 1/3 of his property. There is a drainage ditch and wetlands at the bottom of his property, and that there has been nobody from the town there to clean up the drainage area. The Board of Assessment Appeals noted that Mr. Martin's appeal was on market value, not land use and this needed to be submitted on this documentation and submitted to the Assessor's Office by February 20, 2014. The Board of Assessment Appeals will deliberate this case and appellant will receive a letter in the mail once the decision is made.

Mr. Martin stated he was never notified that there was a re-evaluation when he purchased the home. The Board of Assessment Appeals will let the Assessor know for follow-up.

3. APPEAL of

Congdon, 402 Quaker Farms Road, Oxford, CT

Mr. Congdon was sworn in and made the following appeal:

They are appealing the town assessment of a parcel of unimproved land adjoining their home, (Map 21/Block61/Lot38B). The current assessment is \$176,600, and had commissioned a bank appraisal by a licensed appraiser, which in his report, set the land value at \$80,000. They were advised by an engineer that any attempt to build would require significant cost crossing wetlands for access, and may in fact not be possible because the ledge that is present could prevent installation of a septic system. They are petitioning to pay taxes on the actual value of the parcel: \$80,000.

Mr. Congdon stated that there is steep slopes on the property and that the town classified it as wetlands. 1.5 acres is contiguous dry land. The Board stated that there is a standard calculation price for all property for 1.5 acres and then another set price for the excess acreage. This was based on the 2010 assessment re-evaluation, and it does not change until the next re-evaluation which will be done in 2015.

Mr. Congdon discussed the fact that when the school complex was done, the town owns a right-of-way straight through their property out to Rt. 188. At the time, the town said they would never use this right-of-way. Mr. Congdon questioned whether they would return it back to them. Also, heading south on Rt. 188 you have a clear view of the intersection on Captain Wooster and this property, but coming in the other direction, it would be a death trap.

The Board of Assessment Appeals suggested that he contact Planning & Zoning to see if the lot is grandfathered in as a building lot of 1.5 acres, or if it needs to be 2 acres to build on the property at this time, due to the change in Planning & Zoning. If Planning & Zoning denies it as a building lot, then he has a right to appear again on that basis that there is an error. The other suggestion would be to schedule a deep test with the Health Dept. to see if they would be able to build on it. The Board of Assessment will discuss the appeal, and send a follow up letter with their decision.

4. APPEAL of

Freer, Jr., 117B Newgate Road, Oxford, CT

Mr. Freer, Jr., was sworn in and made the following appeal:

The land value is not assessed equitably to other similar properties in the neighborhood. Home Building cost summary values higher than other new constructions in neighborhood.

They had compared the homes on their street, and all of them were built at the same time and by the same builder. Their home is the smallest, and the other homes look similar to theirs but are much larger. When compared to the home next door to them, it sold for \$499,000, and came in lesser on the assessment. They paid \$400,000 for theirs. The home on property A was not assessed with a garage which it has, it was assessed as a basement, so the value came in lower than theirs. Their home is being graded as a "B", and the others are a "B-"

The homes were all appraised on a 2010 rate when the re-evaluation was done; new homes are appraised on new construction rates. The Board of Assessment Appeals will discuss this case with the Assessor, and will send out a letter with the decision.

5. APPEAL of

Lin, 35 Old Country Road, Oxford, CT

The Lin's were sworn in and made the following appeal:

The assessment does not reflect the fair market value. They compared four other homes similar in square footage, and the assessed land value for their property is \$107300, but the land is uphill sloping with steep topography. Two of the other homes in the comparison have assessed land value at \$90,200 & \$89100 for 2 acres and 2.24 acres, and their lot is 2.25 acres. They also stated the square footage averaged 1886 to 2109, and the average building value is assessed to be around \$135,000. Their home is assessed at \$161,600.

The Board of Assessment Appeals stated that they do take the age of the house into consideration when doing a re-evaluation. The other homes in the comparison are much older. All of the assessments were based on the 2010 re-evaluation. The Board will review it and will let them know the decision in a follow-up letter.

Approve request from Assessor's Office to Add to the Grand List

Linda Czaplinski made a motion to approve the additions requested in a letter dated February 20, 2014 from Eva Lintzner, the Assessor, for personal property as presented. This was seconded by Dana Flach. All 2 Ayes, 1 Absention (member not present). Motion carries.

The Board will have another meeting for deliberation to discuss these appeals and the appeals that will be presented on March 13, 2014.

Linda Czaplinski made a motion to deny the appeal adjustment submitted by Thomas and Deborah Martin for the following reason: The Board of Assessment Appeals found no

discrepancy in the town's appraised value of the property. This was seconded by Dana Flach. All 2 Ayes, 1 abstention (member not present). Motion carries.

Linda Czaplinski moved to adjourn the meeting at 9:13 p.m. This was seconded by Dana Flach.

Respectfully submitted,

A handwritten signature in cursive script that reads "Linda Czaplinski" followed by a stylized flourish or initial.

Linda Czaplinski
Chairman

Recorded by Lynda Romanowski, Clerk, Board of Assessment Appeals



ASSESSOR'S OFFICE

TOWN OF OXFORD

S.B. Church Memorial Town Hall
486 Oxford Road, Oxford, Connecticut 06478-1298

www.Oxford-CT.gov

Tel (203) 888-2543 Ext. 3055

Fax (203) 888-2136

February 20, 2014

To: The Board of Assessment Appeals

From: Eva Lintzner, Assessor

Re: Personal Property Additions

Please approve the Personal Property additions, as listed on the attached memo, to the 2014 Personal Property Grand List.

These additions were discovered after the Grand List was signed.

Thank you for your attention to this matter.

PERSONAL PROPERTY CHANGES FOR 2014 BAA

ACCT. #/NAME	CURRENT ASSMT.	ADD	NEW TOTAL
<u>#060075</u>			
* PITNEY BOWES GLOBAL FIN'L. SERV.	100	2,800	2,900
 <u>#P4028200</u>			
* PITNEY BOWES INC.	5,140	2,400	7,540
 <u>#20110087</u>			
* RICOH BUSINESS SOLUT.	0	2,650	2,650
 <u>#20080059</u>			
* TECH AIR	8,730	1,350	10,080
 <u>#U2920299</u>			
* U.S. BANK NA	295,630	15,430	311,060
* Indicates Lessors that omitted leases on their declarations per Lessee's Report – g/l already signed.			
<hr/> <u>NEW ADDS</u>			
** CANADA DRY BOTTLING	0	2,090	2,090
** GALA INDUSTRIES	0	9,630	9,630
** UNIVERSAL CONNECITY	0	800	800
** Indicates New Lessors that filed 2013 declarations after the grand list was signed.			
<hr/> <u>TOTAL ASSMT ADDS:</u>			
	8	<u>37,150</u>	346,750

14 MAR 17 PM 5:22
TOWN OF DANFORD, CT
TOWN CLERK
August A. West