

Board of Assessment Appeals Minutes
Town of Oxford
Regular Meeting

September 25, 2014

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

Members Present: Linda Czaplinski, Dana Flach, Jane Maher

Amendments to Agenda – None

Pre-Hearing Review

Jane Maher questioned if she should excuse herself from the appeal hearing of David McKane since he is her husband's friend. Since Mr. McKane is a Selectman, all the members of this Board know him.

A discussion was held regarding the mileage for Classification III. After reviewing the mileage table and the information from the NADA book, there seemed to be a discrepancy for the Dodge Quad Cab Pickup. The Board felt they needed to verify the model of this truck. It was discussed that the condition of the body of the vehicle is immaterial; it goes by the DMV average for the type of vehicle and the add-ons.

It was mentioned that there could be walk-ins for motor vehicle appeals.

Noted: The one appellant with a camper will be bringing in a letter from his insurance carrier stating the average retail value of the camper. It was noted that there are no itemized values for campers.

Hearing of Appeals:

APPEAL OF: David McKane, 2004 Dodge Pick-Up

David McKane was sworn in and made the following appeal: The vehicle has 162000 miles, and had body rot, and dents. Mr. McKane did bring pictures of this vehicle along with a picture of the odometer reading. Mr. McKane stated it was a 2004 Dodge Quad cab SLT, 4 wheel drive, has cruise control, a V8 engine, power locks and power windows. Linda Czaplinski advised that the assessment is done on the vehicle and what it has in it, and not on the material condition of the vehicle, which is considered maintenance. The Board does look at the mileage of the vehicle. Mr. McKane advised it did have a hemi engine in it.

After reviewing the NADA book, the SLT model is lower in value without the higher mileage added in. The NADA book has this vehicle listed as \$11100, plus the \$1400 for the hemi, which would bring it to \$12,500 @ .70%, this should bring the assessment to \$8750, and we need to take into account the high mileage. The Board will have a formal meeting and discuss this appeal, and advised Mr. McKane that he will be notified of the decision of the Board of Assessment Appeals by the end of next week.

APPEAL OF: Vevette Greenberg, 1979 Ford F-350

Randall Greenberg was sworn in and made the following appeals:

1) The 1979 Ford F-350 – This vehicle was registered as an antique as of January 1, 2014. Chairman Linda Czaplinski advised Mr. Greenberg that the appeals are based on the October 1, 2013 Grand List. The 2014 Grand List will be out in July 2015, so the antique status will make a difference for next year, but is not applicable to this year’s tax list. Mr. Greenberg also stated it was a 2 wheel drive, regular cab, 1 ton pick-up. It does have a 351 V8 engine, and it does not have air conditioning, nor heat. It does run. Linda Czaplinski advised Mr. Greenberg that the assessment is not done on the physical condition of the vehicle, it is graded by what is in the vehicle and the DMV goes by the average market value. The mileage on the vehicle can be looked at. Without the Super Cab, it should be \$4625 plus the additional \$450 for the 351 V8 Engine, so it should be assessed at \$3550.

APPEAL OF: Randall Greenberg, 1993 Chevrolet Corvette

2) 1993 Chevrolet Corvette – this vehicle was registered as an antique in 2014. The assessment is based on the Grand List for October 2013.

APPEAL OF: Vevette Greenberg, 1992 Cardinal Camper

3) The 1992 Cardinal Camper - the value of the vehicle as presented in a letter from Amica Insurance at \$1905. The board reviewed the previous assessments and the town’s initial value came from the DMV and has been depreciated 5% every year. The NADA book was reviewed for older recreation vehicles. The values in the book are in line and the Board will need to verify which is applicable with the State of CT information. The Board will deliberate, and will advise the Greenberg’s of their decision by the end of next week.

Mr. Greenberg stated he was all set with the cars since they were registered in 2014 as antiques.

Discussion and Deliberation of Appeals:

Appeal of Randall & Vivette Greenberg – 1979 Ford F-350, 142,000 miles

Discussion: It was assessed at \$3550, there was no class to look up this vehicle for mileage for a 1979 model, and since it was appealed for an antique, we will need to leave it as is. The Board used the NADA book value for this model without the Super Cab. Since the difference is below \$5 there would be no adjustment made.

| Original Assessment | Average Value per NADA | Difference @ 70% | X Mill Rate 24.78 | Difference |
|---------------------|---------------------------|------------------|-------------------|---------------|
| \$4750 | \$4625 Diff. (\$125) | \$87 | \$2.16 | Less than \$5 |

Motion

Linda Czaplinski made a motion that Randall and Vevette Greenberg’s response be that the truck was revised to an antique registration status which is not applicable to the October 2013 Grand List, therefore the Board of Assessment Appeals denies the appeal. Dana Flach 2nd the motion. All 3 Ayes. Motion carries.

Appeal of Randall & Vivette Greenberg – 1993 Chevrolet Corvette, 109,000 miles

Motion

Linda Czaplinski made a motion to duplicate the reply for the truck in the same verbiage but to substitute with the 1993 Chevrolet Corvette. Jane Maher seconded the motion. All 3 Ayes. Motion carries.

Appeal of Randall & Vivette Greenberg – 1992 Cardinal Camper

Discussion: The Board of Assessment Appeals reviewed the NADA Book for this camper. The value stated in the NADA book was \$1,610. A review of the past years assessment values which were presented with the appeal dated back to 2005, which at that time started at a net value of \$8650. Giving this recreational vehicle a 10% depreciation for the eight years came to a value of \$1730, which is closer to the value per the NADA book. The Insurance Letter stated a value of \$1,905.00. It was decided to change the assessment per their request in their appeal dated 8/27/14.

| Original Assessment | Value per Insurance Carrier | New Value @ 70% | X Mill Rate | Difference |
|---------------------|-----------------------------|-----------------|-------------|------------|
| \$5750 | \$1905 | 1340 | 33.20 | \$66.54 |

Motion:

Linda Czaplinski made a motion to respond to Mrs. Vevette Greenberg’s appeal based in her presentation of the letter from her insurance company, this Board is reducing the market value to be \$1905 for a revised assessed value of \$1340. This was seconded by Jane Maher. All 3 Ayes. Motion Carries.

Appeal of David McKane – 2004 Dodge Pick-Up, 162,000 miles

Discussion:

The Board of Assessment Appeals reviewed the NADA book for the 2004 Ford F-350 Quad Cab SLT (4WD) model. Per the NADA book, the value is \$11,100. When adding in the hemi, it is an additional \$1400, for a total of \$12,500. A deduction was made for the mileage for a Class III of a credit of \$1150, which would bring the total value at \$11,350. This total assessed value at 70% would be \$7950.

| Original Assessment | Average Value per NADA @ 70% | Difference @ 70% | X Mill Rate | Difference |
|---------------------|------------------------------|------------------|-------------|------------|
| \$8330 | \$7950 | 380 | \$9 | \$9 |

Motion:

Dana Flach made a motion per Mr. David McKane’s verification of the model of the truck and engine and high mileage, we corrected the value per the NADA Book to be \$11,100 base value, plus \$1,400 for the

hemi engine, and gave a high mileage credit of \$1,150 for a 100% market value of \$11,350 for a revised assessed value of \$7950 assessment. Jane Maher seconded the motion. All 3 Ayes. Motion carries.

Linda Czaplinski asked Lynda Romanowski to draft up the letters to the appellants and forward them to the Board of Assessment Appeals for their review. A copy of the Insurance carrier's letter for the camper will be attached to the Greenberg letter and forwarded to the Tax Assessor.

Other Business

The Board will need to set the meeting dates for next year to be filed by the end of January, 2015.

Adjournment

Motion:

Dana Flach made a motion to adjourn the meeting at 8:34 p.m. This was seconded by Jane Maher. All 3 Ayes. Motion carries.

Respectfully submitted

Linda Czaplinski, Chairman

14 OCT -2 PM 4:37
TOWN OF STAFFORD, CT
Margaret A. West
TOWN CLERK