

Minutes, Board of Assessment Appeals
 March 13, 2010 - Page 1 of 5

The Board of Assessment Appeals met from 7:00 to 4:00 pm at the Durham Town Hall. In attendance were Rob Raney, Laurie Stevens and Jay Berardino.

The following decisions were made:

Name M&T Properties LLC Thomas Arrigoni		Address Higganum Rd, Lot 46 on Map 58	
Issue(s) Disputing value of land; letter from Milardo stating that property cannot support a subsurface sewage disposal system			
	Application Rejected	2 yes votes (Rob & Laurie)	
X	Application Accepted	Not a building lot. Rob suggested we reduce appraised value to the purchase price of \$15,000	
Reduction in Appraisal (100%) Value 143,000		Reduction in Assessed Value (70% of MV) 100,100	
Previous Assessed Value 110,600		New Assessed Value \$10,500 (15,000 x .70)	
Chair's Signature			

Name Robert & Elizabeth Booz		Address 56 Banta Lane	
Issue(s) Valuation change – market, appraiser's report says house is 2900 sq ft, not 3103			
	Application Rejected	3 affirmative votes	
X	Application Accepted	Reduce market value by \$15,000 to correct sq footage discrepancy	
Reduction in Appraisal (100%) Value - 15,000		Reduction in Assessed Value (70% of MV) - 10,500	
Previous Assessed Value 358,540		New Assessed Value 348,040	
Chair's Signature			

Name Ronald Capozzi		Address 69R Meetinghouse Hill Rd	
Issue(s) Basement is unfinished, heat system is geothermal & hot water is solar (both non-taxable). Net assessment exceeds total valuation, estimate: 250,000			
X	Application Rejected	3 affirmative votes	
	Application Accepted	There was a mistake on assessment, John Phillips made the correction: assessment should be \$299,530. No need for the board to act.	
Special Notes/ Instructions John Phillips will address the issues of geothermal & solar credits during the re-evaluation this year. Applicant agrees.			
Chair's Signature			

Name Judith Ann Gerarde		Address 465 Higganum Rd
Issue(s) Adjustment on taxes based on recent bank appraisal of said property: \$390,000		
<input type="checkbox"/>	Application Rejected	3 affirmative votes
<input checked="" type="checkbox"/>	Application Accepted	Reviewed assessor's card and found no mistakes. Difference accounted for in market values since 10/1/2005
Chair's Signature		

Name Sarah Jane & Austin Dailey		Address 136R Meeting House Hill Rd
Issue(s) Over charged for items not on property- no pool or shed		
<input type="checkbox"/>	Application Rejected	3 affirmative votes
<input checked="" type="checkbox"/>	Application Accepted	-6870 for no pool, -290 for no shed
Reduction in Appraisal (100%) Value - 7160		Reduction in Assessed Value (70% of MV) - 5012
Previous Assessed Value 223,230		New Assessed Value 218,218
Special Notes/ Instructions Remove RP1 for pool and RS1 for shed		
Chair's Signature		

Name Gerald Wiknik		Address Foot Hills Rd, Lot 04, Map 20
Issue(s) Property formerly in Open Space status, split during divorce, hand-delivered re-application for Open Space status to Assessor's office in late 2008, Assessor never received application so land reverted to building lot status		
<input type="checkbox"/>	Application Rejected	3 affirmative votes
<input checked="" type="checkbox"/>	Application Accepted	Since there is no record in the Assessor's office of new application it cannot be corrected as a clerical error. Therefore we voted to put this property in Open Space status at \$500 / acre.
Reduction in Appraisal (100%) Value - 124,620		Reduction in Assessed Value (70% of MV) - 87,234
Previous Assessed Value 89,810		New Assessed Value 2576
Chair's signature		

Name Brian Sackett		Address 177R Cream Pot Road
Issue(s) New owner Feb 2010, Purchase and appraisal value below assessment, est.: \$495,000		
<input checked="" type="checkbox"/>	Application Rejected	3 affirmative votes
<input type="checkbox"/>	Application Accepted	Difference in market values since 10/1/2005
Chair's Signature		

Name Linda & Bill Mitchard		Address 34 Berten Ride Rd
Issue(s) Do not agree with the increase		
<input checked="" type="checkbox"/>	Application Rejected	3 affirmative votes
<input type="checkbox"/>	Application Accepted	There was a clerical error in the original assessment of 482,930. When that was corrected the assessment changed to 537,110 and that new amount was correct.
Chair's Signature		

Name Church of the Epiphany		Address 129 Maple Avenue
Issue(s) Requesting prorating of the tax. House owned by the church was previously rented to tenants who moved out on 10/31/2008. The church only recently filed an application for non-profit status.		
<input checked="" type="checkbox"/>	Application Rejected	3 affirmative votes
<input type="checkbox"/>	Application Accepted	The property was being rented as of the 10/1/08 grand list, we do not have the authority to make changes in prior years and the church didn't file the application on time.
Chair's Signature		

Name John Szewczyk		Address 456-458 Stagecoach Rd
Issue(s) Applicant believes the property is over assessed by 25-30% but because of the lack of comparable properties (duplexes) in the area has no documentation. John Phillips told us that in Groton they give a 10% reduction to duplexes vs. single-family houses.		
<input type="checkbox"/>	Application Rejected	3 affirmative votes
<input checked="" type="checkbox"/>	Application Accepted	Using the Groton practice, voted to reduce the appraised value by 10%.
Reduction in Appraisal (100%) Value - 41980		Reduction in Assessed Value (70% of MV) - 29,386
Previous Assessed Value 293,860		New Assessed Value 264,474
Chair's Signature		

Name Ciro & Jennifer DeFlora		Address 38 East Woods Trail
Issue(s) Don't believe property value went up \$26,000. Applicant presented a number of comparable properties, all by the same builder, most in his immediate neighborhood. One had a lower assessed value; the others were all higher.		
	Application Rejected	3 affirmative votes
X	Application Accepted	We compared the three properties that most closely matched his is size, acreage, and details; 2 of the three were rated A-, his was rated A in quality grade. Voted to change his QG to A-.
Reduction in Appraisal (100%) Value - 46,609		Reduction in Assessed Value (70% of MV) - 32,626
Previous Assessed Value 508,480		New Assessed Value 475,854
Chair's Signature		

Name Kenneth & Melissa DiVito		Address 265 Tri Mountain Road
Issue(s) Has had at least 15-17 bullet strikes most probably from Blue Trail Range. There has been extensive publicity about this issue, much of it focused on his house because it has been the most impacted. Presented a letter from a realtor relaying the difficulty of selling his house for these reasons, also discussing the legal ramifications on all involved in the sale regarding disclosure of the problem but was unable to quantify the impact in dollars lost. He loves his house but doubts he could find a buyer for it.		
	Application Rejected	3 affirmative votes
X	Application Accepted	Voted a reduction of 30% in the appraisal value
Reduction in Appraisal (100%) Value - 100,500		Reduction in Assessed Value (70% of MV) - 70,350
Previous Assessed Value 234,500		New Assessed Value 164,150
Chair's Signature		

Name Rosenblit Family		Address 15R Pisgah Rd
Issue(s) Restrictive covenant bars non-agricultural use of property on all future owners of the property unless such rights are purchased from the original owner.		
	Application Rejected	3 affirmative votes
X	Application Accepted	Voted to reduce 2 acres by 90% but leave the excess (\$27,000) and waste values (\$2530) as is.
Reduction in Appraisal (100%) Value - 133,200		Reduction in Assessed Value (70% of MV) - 93,240
Previous Assessed Value 124,250		New Assessed Value 31,031
Chair's Signature		

Recv'd: Office of the Town Clerk March 22, 2010 at 11:54am

Name Wade Moss	Address 514 Main St, Map 06, Lot 09
Issue(s) Applicant missed deadline to apply but we spoke to him about his problem. Applicant has 4.12 acres, previously designated farmland, with a new assessed value of 136,850. He built a sugar shack on it (appraised value 19,000) not realizing that would take the land out of farmland status and increase his assessment from 1,470 to 136,850.	
<input checked="" type="checkbox"/> Application Rejected <input type="checkbox"/> Application Accepted	We were not able to help him but suggested he work with the Assessor's office to either put it back into farmland status or prove it isn't a building lot. It is part of a larger farm, most of which is located in Middlefield.
Chair's Signature	

The following filed an application for an appeal but did not appear before the board; therefore their applications are rejected:

- Keith Woodward, 17 Casa Lane
- Caterina DiNatale, 54R Mauro Drive
- Leone Donofrio
- Pasquale DiNatale, 35R Catherine Drive
- Robin & Kim Fujio

Respectfully submitted,

Rob Raney
Chairman Board of Assessment Appeals