

BOARD OF ASSESSMENT APPEALS
April 8, 2015

The Board of Assessment Appeals met on Wednesday, April 8, 2015. Members present were Stephen Palmer, Betty Richards and David Harma. The meeting was called to order at 6:37 p.m.

The following appeals were heard:

A Touch of Amara – Personal Property

Marcia Malhoit appeared before the Board. She failed to file her personal property declaration and she wanted to file it so the Town would have the form with the correct figures for the business.

Decision: The Board voted unanimously to reduce the assessment to \$1,238 plus a penalty of \$310 for a total assessment of \$1,548.

Derma Faire LLC – Personal Property

Kathryn Geary appeared before the Board. Ms. Geary stated that she failed to file her personal property declaration. Derma Faire LLC makes homemade soaps. The manufacturing process occurs in North Stonington at her home. She has a jewelry store in the Velvet Mill which she files for the personal property. She sells her soaps in a corner of the jewelry store. The personal property of Derma Faire located in Stonington is minimal. She submitted a list to the Board.

Decision: The Board voted unanimously to reduce the assessment to \$64 plus a penalty of \$16 for a total assessment of \$80.

Prestige Yacht Sales – Personal Property

Tom Pilkington appeared before the Board. Mr. Pilkington stated that he failed to file his personal property declaration. He stated there is very little equipment in the office and the company does not own everything located in the office. He stated that the Assistant Assessor did visit the location.

Decision: The Board voted to reduce the assessment to \$2,694 plus a penalty of \$674 for a total assessment of \$3,368.

O'Malley, Cormac – Personal Property

Mr. O'Malley stated that he failed to file his personal property declaration. He is a writer and has minimal equipment. He has an old laptop, his mother's desk and a few filing cabinets. He submitted his declaration to the Board.

Decision: The Board voted unanimously to reduce the assessment to \$419 plus a penalty of \$105 for a total assessment of \$524.

Toll CT Limited Partnership – multiple lots on Nautilus Way and Yellowfin Court

Attorney Thomas Collier appeared before the Board. Attorney Collier stated that the approved subdivision was purchased in December 2010. Four months after the purchase they realized that a mistake was made in the drainage plans of the

subdivision. The Town will not allow these lots to be built on until the issue is resolved. At this time they still have not been able to resolve the issue so these lots are not buildable and cannot be marketed as such. Attorney Collier submitted a letter from Robert Silverstein, a Connecticut Certified Appraiser, giving his opinion of the value of these lots.

WBCMT 2006-C27 Whitehall Avenue LLC – Failure to File Penalties

Michael Miano appeared before the Board. Mr. Miano is specifically appealing the penalty for failing to file the Income and Expense report on the real estate. The Company who owns the property is located in Florida and was not aware of the statutory filing requirement in Connecticut. Mr. Miano submitted the completed form to the Board. He is requesting that the penalty be removed since the Town now has the information requested. His experience shows that other towns in Connecticut have waived the penalty once the information is provided. Mr. Miano is not too concerned about the penalty for failing to file the personal property declaration. The penalty is not substantial.

The minutes for the April 7, 2015 meeting were accepted as amended.

Robert Delnickas did not appear for his appointment.

There being no further business, the meeting was adjourned at 7:45 p.m.

Respectfully submitted,

Betty Richards
Secretary