

## **BOARD OF ASSESSMENT APPEALS**

**April 4, 2017**

The Board of Assessment Appeals met on Tuesday, April 4, 2017. Members present were Stephen Palmer, and David Harma. The meeting was called to order at 6:27 p.m.

The following appeals were heard:

### **Odin Tactical LLC – Personal Property**

Edward Cullen Jr. appeared before the Board. He submitted an itemized list of assets used in the operation of his business. His business consists of instruction and retail sales of firearms.

### **Ayers, Heryun & Jonathan, Trustees – 29 Chippechaug Trail**

Ms. Ayers appeared before the Board. She compared her building value to other homes on Masons Island. She stated her square foot cost is higher than other homes that are of excellent quality and many have had extensive remodeling. Their lot presented many challenges and the cost to build was higher than most lots. She feels if the property was sold that they would never recoup the costs of building the house.

### **Cremin, Leigh – Personal Property**

Leigh and Sean Cremin appeared before the Board. She filed a trade name certificate under the name Stonington Theater Academy & Repertory Theatre in 2014 hoping to teach theater. She never started the business. Instead she created a website under the name Stonington Theater Aesthetics. This website is a community billboard. She wants to keep the trade name active, but is not planning to start a business at this time.

### **Bogdan, Raymond – Masons Island Road**

Mr. Bogdan appeared before the Board. He stated that this lot is still not an approved building lot. To build on the lot, he must go back to Zoning for final approval. He stated he cannot sell this lot as an approved building lot.

The following appeals were heard by Stephen Palmer, David Harma and Betty Richards:

### **Cable Components – Personal Property**

Scott O'Neill appeared before the Board. The oil stand purchased is used in the manufacturing process to heat the plastics. And dust collection equipment is an integral part of the machinery. They feel it is necessary in the production of their product. He showed pictures of the equipment to the Board.

Decision: The Board voted unanimously to grant the manufacturer's exemption on the equipment.

Classic Rental LLC – 44-46 Mechanic Street

Klaus Dietel and John Jensen appeared before the Board. They submitted additional data concerning the value of the property using both the income approach and the sales approach. His sales approach used sales from 2012. Mr. Dietel stated this property was for investment purposes.

Coast Guard Foundation – 394 Taugwonk Rd.

Teresa Alaimo appeared before the Board. She is the new CFO for the Coast Guard Foundation. She will submit an authorization form. She stated the caretaker's house is no longer being used by a caretaker. He moved out in 2015 and it is now used for storage. She submitted a market analysis dated 2016. She stated she has an appraisal dated 2011 and will submit it to the Board. The office space has always been used by the Coast Guard Foundation; it has never been leased. She questioned why any of the Coast Guard property is taxable. She feels the truck used to plow the property; the personal property and all the real estate should be tax exempt except for the property leased to the Country Club.

Dodd, John – 6 Skipper Street

Mr. Dodd appeared before the Board. Mr. Dodd compared his property to 12 Skipper Street and 32 Quarry Path. His house is a summer use only; there is no insulation in the building. His property does not have a retaining wall, so his lot floods before any of his neighbors.

Eugene Atwood Fund – Personal Property

Erica Gourd appeared before the Board. They submitted a charter. They were founded in 1916 and moved back to Stonington in 2016. Their exemption was denied because they did not have a charter. They disagree; the charter is in their trust papers they submitted.

Henn, Joseph – 2007 Big Bear Devil's Advocate

Mr. Henn appeared before the Board. He compared the motorcycle to the 2007 Big Bear Sled motorcycle he purchased last year. He purchased the Devil's Advocate in 2007 used for \$22,000. He stated it is in decent shape. He feels it hasn't depreciated enough since he purchased the motorcycle.

Madeira, Richard – Personal Property

Mr. Madeira appeared before the Board. His business involved taking orders for scallops. He picks them up at the dock and delivers them to customers. He uses his cell phone that was included in the cost of his cell plan. He estimates it worth \$65. He also has a Dell computer purchased four years ago for \$279. He also has some old plastic totes.

Fiore Properties LLC – Income and Expense form penalty

Mr. Fiore appeared before the Board. He feels that he is not required to file an Income and Expense report for his property at 116 South Broad Street. He stated that he only has a residential certificate of occupancy on the building. He lives in one of the apartments, so it is owner occupied. Mr. Fiore read the transcript from a Selectmen's meeting about this issue.

Murphy, James – Personal Property (1996 VW Passat)

Mr. Murphy stated he paid \$500 in 2014 for this vehicle. The mileage on the vehicle is 351,000 miles. It was not registered for a while because he took it off the road. He filled out an antique affidavit.

Decision: The Board voted to reduce the assessment to \$500 plus 25% failure to file declaration penalty.

Cummings, Robert – 2009 Honda Civic

Mr. Cummings showed pictures of the vehicle. It has 275,000 miles. The air conditioning is not working and it needs a new clutch.

Borges, Phyllis – 212 Deans Mill Road

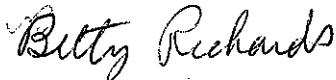
Attorney Richard Dixon & Ann Marie Foster appeared before the Board. They are appealing the increased assessment due to a cell tower located on the property. They feel the only increase should be based on a 64 square feet addition to the barn. This is a residential property, not commercial, and feels the state statutes do not allow an increase in the assessment under these circumstances.

The minutes for the September 17, 2016 meeting were accepted as read.

Christopher Curran, Health and Safety Solutions and Babu Moore of J & H Hospitality Mystic LLC did not appear for their appointment.

There being no further business, the meeting was adjourned at 9:45 p.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Betty Richards".

Betty Richards  
Secretary