

**BOARD OF ASSESSMENT APPEALS**  
**April 6, 2017**

The Board of Assessment Appeals met on Thursday, April 6, 2017. Members present were Betty Richards, and David Harma. The meeting was called to order at 6:35 p.m.

The following appeals were heard:

**Sunstone Farm – Personal Property**

Jordan, Hannah and Margaret Robinson appeared before the Board. The business grows and sells vegetables at the farmers' market on Pequotsepos Road. They have hand tools and a laptop computer which was a gift. They stated that the business would be leaving Stonington later this year. They were advised to notify the Assessor's Office of the move.

**Thorp Walter – 52 Mechanic St.**

Mr. Thorp stated that he has tried to sell the property. In January, he dropped the price to \$235,000 and there has been no interest. The property has been empty for six years. After the fire the fire marshal requirements to fix the property was too costly. He compared his property to 44-46 Mechanic Street. He will be finishing the property this year for residential rental only, no commercial use. He requests a reduction for one year until he can get the property up and running.

**Whewell, Glenn Etal – North Anguilla Rd.**

Matt Bristol, Michael and Joe Whewell appeared before the Board. They stated that when the application for the forestry exemption was submitted it was missing a family members signature so the application was denied. This property is owned by thirteen family members. They have since filed the application with the missing signature and request that the exemption be reinstated.

**Woolrich, Brendan – 5 West Broad Street #16**

Mr. Woolrich compared the taxes paid to the town budget. With the 2007 revaluation, the taxes increased disproportionately compared to increase in the town budget.

**Strunk, Alan & June – 485 New London Tnpk.**

Ms. Strunk appeared before the Board. She compared the increase in the assessment from the 2015 list to the 2016 list. The grand list increased 2.2% but her assessment increased substantially more. This house is new construction. The assessment for 2015 was for 69% completion of the home and 2016 is for 100% completion. She stated that the appraisal from the bank on the house was for \$500,000.

**Kettle, Diana – Personal Property**

Amanda Ort appeared before the Board. She submitted her lease to document that she moved out of Stonington September 16, 2016; prior to the assessment date.

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

**Patsiga, Christopher Etal – Conveyance tax penalty**

Stuart Cole and Atty. Frank Eppinger appeared before the Board. The property sold in August 2016. This property has been under PA490 since October 8, 1955. There was a transfer between siblings involving no money in May 2014. The Assessor levied a conveyance tax penalty stating that a sibling transfer is not an excepted conveyance and started the 10-year penalty phase. Atty. Eppinger feels the state statute is poorly written. He feels that the legislative history and court case history demonstrates that family transfers are exempt and there should be no penalty.

**Amera UZ LLC – Personal Property**

Ahmed Choudhry appeared before the Board. He stated he went to the Assessor's Office and requested an extension to file for personal property located in his apartments (stoves, refrigerators etc.). He decided that it wasn't necessary to file, so didn't. The convenience store is declared by the people who run the store. He stated that no one else with rental property along Liberty Street is required to file for rental apartments and he feels he should not need to either.

**Amera UZ LLC – 380 Liberty St.; 384 Liberty St.; and vacant lot on Liberty St.**

Mr. Choudhry stated he has tried to sell the property for a year and has had no inquiries on the property. He compared his property to Kay's Cabins next to his property.

**Mad River Medical LLC – Personal Property**

Carl Hillegass appeared before the Board. He created an LLC at the request of someone he was doing business with. He stated he stopped doing business approximately December 1, 2014.

**Literae LLC & Realsmarthouse LLC – Personal Property**

Thomas Mitchell appeared before the Board. He stated that all assets are declared under Literae LLC and there are no separate assets under Realsmarthouse LLC. He has disposed of some assets he declared. The Board requested a list of disposals prior to Monday, April 10<sup>th</sup>.

**Bates, Terry – Personal Property (2001 Toyota Corolla)**

Ms. Bates stated the vehicle has a blown engine. It has been sitting in the yard for two years. She stated that she does not believe it can be fixed and they will probably donate or junk the vehicle soon. She was advised to provide documentation to the Assessor's Office when the vehicle is disposed, so it may be removed from the tax rolls.

The following decisions were voted on by Stephen Palmer, David Harma and Betty Richards:

**Sunstone Farm:** The Board voted unanimously to reduce the assessment to \$77 plus 25% failure to file penalty.

Whewell, Glen Etal – The Board voted unanimously to reduce the assessment to \$45,110.

Woolrich, Brendan – The Board voted unanimously to deny the petition. Reason: Lack of relevant information.

Strunk, Alan & June – The Board voted unanimously to deny the petition. Reason: 2016 assessment is fair and consistent with the 69% completion value of 2015.

Kettle, Diana – The Board voted unanimously to delete the personal property account.

Patsiga, Christopher Etal – The Board voted unanimously to deny the petition. Reason: The Board believes the court should decide this case.

Mad River Medical LLC – The Board voted unanimously to delete the personal property account.

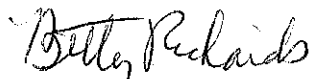
Bates, Terry – The Board voted unanimously to reduce the assessment to \$200 plus the 25% failure to file penalty.

The minutes for the April 4, 2017 meeting were accepted as read.

Andrea Leiser, William and Carol Hoinsky, Robert Perry, Science of Great Design, Toll Brothers and Mark Burgess did not appear for their appointments.

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

Respectfully submitted,



Betty Richards  
Secretary