

**BOARD OF ASSESSMENT APPEALS**  
**April 9, 2019**

The Board of Assessment Appeals met on Tuesday, April 9, 2019. Members present were Stephen Palmer, Karen O'Keefe, David Harma and Pamela Johnstone. The meeting was called to order at 6:25 p.m.

The following appeals were heard:

Brine, Janine – 64 Hatch St.

Ms. Brine stated that she built the house; it is not elaborate. The condition is fair. She spoke with a real estate agent who stated the house is worth about \$350,000. The reason she is appealing is that the taxes are too high; she is on a fixed income.

30 Extrusion LLC – 30 Extrusion Drive

Carl Bardy appeared before the Board. He stated that a measurement error was made on the fifth building. He feels the value of the new building should be based on the cost of the building.

Decision: The Board voted unanimously to reduce the assessment to \$1,184,600.

Rebel Shea LLC – Personal Property

Rebecca Shea appeared before the Board. She didn't know she had to file a personal property declaration. She submitted to the Board adjusted figures on her personal property declaration. She will be official closing her business tomorrow. She was told to send a copy of the paperwork to the Assessor's Office to document the date the business is closed.

Decision: The Board voted unanimously to reduce the assessment to \$489 including penalty.

Sokol, Shau-Wen Lucia – 8 Stonington Commons unit 14

Attorney Mike Carey appeared before the Board. Ms. Sokol's increase is the highest in the complex. There has been no clear explanation of why the increase in 2018 was a clerical error. The letter she received from the Assessor's Office was vague in the explanation. Mr. Carey feels that this increase is an interim revaluation of the property and is illegal. There is no legal basis, in his opinion, to increase the assessment at this time.

Rolph Photography LLC – Personal Property

Lisa Rolph appeared before the Board. She has a new business and did not know she had to file a declaration; she did not receive the form mailed. She will be dissolving the LLC but she is planning to keep the business. She submitted to the Board a list of the equipment she has with the cost of the equipment. The Board requested that she submit a list of the years the equipment was purchased and, if any, equipment that is not used in the business by Friday.

Kroll, Leigh – 7 Coveseide La.

Braunstein, Michael & Zazzaro, Ritu – 16 Coveseide La.

Czuba, Judith – 29 Coveseide La.

Shorrock, Arthur & Karen – 32 Coveseide La.

Andrew Kowal represented the owners of the Coveseide Lane condos. Leigh Kroll also appeared before the Board. He compared the units with other units in the complex. He compared square foot value and location of the units within the complex. He submitted pictures of the views from the units compared to others. He stated he did not feel the amenities of individual units have an impact on the value because owners remodel all the time. Mr. Kowal stated that he is representing the unit owners on a contingency basis. If a reduction is received, Mr. Kowal will receive 40% of the first year of tax savings due to the reduction of the assessment.

Fox & Found LLC – Personal Property

Jayne Ritchie appeared before the Board. She was going to open a business but never got started. She got a tax ID number and secured a domain name but never did any business. She is not connected with Chloe & Isabel.

Decision: The Board voted unanimously to delete the account.

Nicole Ceil NTP LLC – Personal Property

Nicole Ceil appeared before the Board. She stated that she is in business but the value is wrong. She stated she was sharing a mail box with someone else at the time the declarations were sent, so that may be why she did not receive her form. She submitted to the Board an estimate of the value of the equipment she uses in her business. She has moved her business to 107 Wilcox Road.

Decision: The Board voted unanimously to reduce her assessment to \$2,895 including penalty.

MacFaddin, Douglas & Susan – 87 Latimer Pt. Rd.

Susan MacFaddin appeared before the Board. Ms. MacFaddin submitted a list of comparisons to her property. She feels the homes on Wamphassuc and Masons Island are worth more than their property. Her property has more restrictive zoning than Wamphassuc and Masons Island.

Smit, Samuel – Personal Property

Mr. Smit and Ingrid Bergman appeared before the Board. He submitted a list of the furniture he owns with the costs. Everything is over 10 years old.

Decision: The Board voted unanimously to reduce the assessment to \$605 including penalty.

Lantern Hill Farm Inc. – Lantern Hill Rd. M-169 B-1 L-4

Joseph Theroux appeared before the Board. Mr. Theroux is a certified forester. Mr. Theroux feels all 70.8 acres should be assessed as farmland. The application for farmland was completed in error. It should have included the additional 20 acres as wasteland. He was willing to submit an amended application to the Board. The Board told him the application should be submitted to the Assessor's Office.

Hopkins, Elizabeth – 8 Stonington Commons #12

Ms. Hopkins would like the assessment returned to the 2017 amount. The increase in assessment was unexpected since the revaluation was in 2017. She feels the letter she received and the conversation she had with the Director of Assessment did not explain why her assessment was increased. She stated that she has a small unit.

Sherman, Rachel – 2011 Chrysler Town & Country

Ms. Sherman stated that when she received a Carfax report on the vehicle it stated that the vehicle had structural damage. The vehicle was in an accident in 2015. It was repaired by a dealership. The vehicle runs fine but, because of the Carfax report, she would not be able to sell the vehicle for the book value.

Decision: The Board voted unanimously to reduce the value of the vehicle to \$7,120 on the 2017 Supplement and the 2018 lists.

All decisions were voted on by Stephen Palmer, Karen O'Keefe and David Harma. Alternate Pamela Johnstone did not vote on any petitions.

The minutes for the April 4, 2019 meeting were accepted as read.

There being no further business, the meeting was adjourned at 9:30 p.m.

Respectfully submitted,



Karen O'Keefe  
Secretary