



City of Bristol

Board of Assessment Appeals

Minutes for March 4, 2014

The meeting was called to order by Chairperson, Stacey Raymond at 3 p.m. on Tuesday, March 4, 2014.

The following Board members were present: Stacey Raymond, Chairperson, Mary Alford, Shirley Salvatore, Secretary, Susan Couture and the Assessor, Thomas DeNoto.

The Board convened at 3 p.m. in the Meeting Room and heard appeals through 6:15 p.m. The Board recessed from 6:15 p.m. until 7 p.m. The Board reconvened to further hear appeals beginning at 7 p.m.

The Board will continue its deliberations on such appeals at a Special Meeting to be held on Friday, March 7, 2014 at 5 p.m. in the Meeting Room at City Hall.

Stacey Raymond, Chairperson adjourned the meeting at 9 p.m.

Minutes for March 7, 2014

The meeting was called to order by Chairperson, Stacey Raymond at 5:04 p.m. on Friday, March 7, 2014.

The following Board members were present: Stacey Raymond, Chairperson, Mary Alford, Shirley Salvatore, Secretary, Susan Couture and the Assessor, Thomas DeNoto.

The Board deliberated the following appeals:

1. 1516 Stafford Avenue - Petition Denied.
 - Appellant: Personal property for farm over-assessed because Declaration not filed in a timely manner.
 - Board: Appellant was a no show.

2. 26 East Main Street - Petition Denied.
 - Appellant: Want to reduce value to purchase price. Property was sold at about \$159,000 before I purchased. I am a first time buyer and I do not know markets so I am paying more value than it is sold.
 - Board: Denied.

3. 128 Silo Road - Petition Denied.
 - Appellant: I live in a residential area (zoning). However, there is an industrial park, several of those businesses are abutting my property. The industrial area emits loud noises and noxious odors. This effects the value of my property. Covanta Recycling Center emits loud humming noises, outdoor shooting range and noise and gunfire.
 - Board: Appellant needs to go to City Council and no backup information was provided by Appellant.

4. Planet Fitness at 99 Farmington Avenue - Petition Denied.
 - Appellant: Assessment appears to be issued to the prior owners and exceeds purchase price. Material difference between amount reported on property tax declaration and amount reflected on Notice of Assessment Change.
 - Board: Purchased multiple stores in multiple locations in Connecticut. Understates historical costs on personal property.

5. Scalia Trucking Company - Petition Denied.
 - Appellant: Need to verify new list on file as of October 1, 2013.
 - Board: Revised Declaration has not been filed with Assessor's Office to date.

6. Lot 24-1 Waterbury Road - Petition Granted.
 - Appellant: Over-valuation of appraised value.
 - Board: Adjust 5% condition factor.

7. Lot 24-2 Waterbury Road - Petition Granted.
 - Appellant: Over-valuation of appraised value.
 - Board: Adjust topography by 25% condition factor.

8. Lot 2 Waterbury Road - Petition Granted.
 - Appellant: Over-valuation of appraised value.
 - Board: Adjust 30% condition factor.

9. Lot 1 Waterbury Road - Petition Granted.
 - Appellant: Over-valuation of appraised value.
 - Board: Adjust 30% condition factor.

10. Lot 21 Waterbury Road - Petition Granted.
 - Appellant: Over-valuation of appraised value.
 - Board: Adjust topography by 40% condition factor.
11. Lot 23B Waterbury Road - Petition Granted.
 - Appellant: Over-valuation of appraised value.
 - Board: Adjust main building line factor 50% wetlands, property unbuildable.
12. 87 Meadow Street - Petition Denied.
 - Appellant: My property value has gone down yet my taxes keep increasing. My current taxes are \$19,578.41.
 - Board: Valuation never established.
13. Ingraham Manor – Personal Property – Petition Denied.
 - Appellant: The personal property is exempt from taxation pursuant to Connecticut General Statutes Section 12-81(7).
 - Board: Assessor’s Office using information from Declaration filed.
14. 400 North Main Street – Petition Denied.
 - Appellant: The real property is exempt from taxation pursuant to Connecticut General Statutes Section 12-81(7). The Assessor’s valuation of the real property exceeds the fair market value thereof.
 - Board: Valuation never established.
15. 59 Stafford Avenue – Petition Granted.
 - Appellant: Over-valued.
 - Board: Reduce appraised value due to condition.
16. Lot 35/161 Brewster Road – Petition Granted.
 - Appellant: Value too high.
 - Board: Adjustment for wetlands condition.
17. Lot 1 Brewster Road – Petition Denied.
 - Appellant: Value too high.
 - Board: Valuation never established.
18. Lot 2 Brewster Road – Petition Denied.
 - Appellant: Value too high.
 - Board: Valuation never established.
19. Lot 3 Brewster Road – Petition Denied.
 - Appellant: Value too high.
 - Board: Valuation never established.

20. Lot 4 Brewster Road – Petition Denied.
 - Appellant: Value too high.
 - Board: Valuation never established.
21. 144 Brewster Road – Petition Denied.
 - Appellant: Value too high.
 - Board: Valuation never established.
22. 118 Main Street – Petition Granted.
 - Appellant: Aldieri Associates appraisal submitted for comparison to City’s valuation.
 - Board: Appraised value reduced based on appellant appraisal.
23. 259 West Washington Street – Petition dismissed.
 - Appellant: Valuation too high.
 - Board: Agent representative indicates City’s valuation is fine.
24. 2 Dallas Avenue – Petition Granted.
 - Appellant: The appraisal on which the assessment is based states an inflated value for the real property as compared with its actual potential resale value and the income generated by the property.
 - Board: Adjust income value based on appellant notations.
25. Healthy Gears LLC – Personal Property – Petition Granted.
 - Appellant: Assessed valuation overstated.
 - Board: Adjust valuation based on Declaration filed at appeal.
26. 20 Bird Road – Petition Granted.
 - Appellant: Appraised value is incorrect.
 - Board: Adjust appraised value based on appellant appraisal.
27. 136 Empire Way – Petition Denied.
 - Appellant: Since last appraisal, my neighbors’ houses have not sold and they have lowered prices. Based on their appraised value, my home is worthless. Also taxed on an unfinished room.
 - Board: Valuation never established.
28. 32 Stagecoach Road – Petition Granted.
 - Appellant: I believe my home value to be approximately \$155,000 as confirmed by independent appraisal at date of purchase, as opposed to the Town’s value of \$197,000.
 - Board: Adjust for special condition code based on photo documented condition items.

29. 45 El Toro Drive – Petition Granted.
 - Appellant: Home needs roof, flooding and wall repair.
 - Board: Adjust appraised value based on photo documented condition items.
30. 87 Chapel Street – Petition Granted.
 - Appellant: Assessment too high based on comparable homes.
 - Board: Remove whirlpool tub value from property card.
31. Lot 72 Fern Hill Road – Petition Denied.
 - Appellant: We feel the assessment does not reflect the actual value of the property.
 - Board: Appellant no show.
32. Mangum Barber Shop – Power of the Board – Petition Granted.
 - Appellant: I have not filed the Declaration of Personal Property for many years. This failure to file has caused the assessment on my business to become excessive.
 - Board: Reduce value based on filed Declaration and assessor inspection.
33. 875 Burlington Avenue – Power of the Board – Petition Granted.
 - Appellant: Would like lots combined.
 - Board: Merge 2013 parcels equivalent to 2012 grand list. PA 490 removed in 2012, change value based on purchase date.

The following two appeals were resolved with assessment staff prior to the Board of Appeals:

- 111 Princeton Drive
- 141 Princeton Drive

The following appeals were disqualified prior to the Board of Appeals:

- Motor Vehicle – Rawle Hurley – 2003 BMW 2 Series – 2012 Regular Grand List
- Motor Vehicle – Claudene Reid – 2004 Infinity G-35 – 2012 Regular Grand List
- 161 Prospect Street - withdrawn
- 148 Park Street - withdrawn

The following appeals were rejected prior to the Board of Appeals:

- 284 North Main Street – exceeds time to file deadline
- Motor Vehicle – Carol Jackson – 2002 Toyota Celica – 2012 Regular Grand List

- 103 Judson Avenue – exceeds time to file deadline

The Board adjourned at 8:25 p.m. on March 7, 2014.

Submitted by Susan Couture, Secretary of the Board of Assessment Appeals