



City of Bristol

## Minutes

### **Board of Assessment Appeals for 2013 Supplemental Motor Vehicles, 2014 Personal Property and 2014 Real Estate**

The meeting was called to order by Stacey Raymond, Chairperson at 3:20 p.m. on March 5, 2015 in the Meeting Room at City Hall.

Members Present: Stacey Raymond, Chairperson  
Mary Alford  
Shirley Salvatore  
Thomas DeNoto, Assessor  
Susan Couture, Secretary

The Board heard and deliberated the following appeals:

1. Uno Convenience Store – 115 School Street - Petition Denied
  - Appellant: The value of underground tanks are old. Have to change to new tanks with same capacity. Will purchase for \$20,000.
  - Board: Non-compliant personal property business owner.
2. Quick Stop Convenience Store – 916 Stafford Avenue - Petition Granted
  - Appellant: He reported in error inventory.
  - Board: Assets incorrectly reported. Correct Code #16 assessment to 10,670.
3. Real Estate located at 575 Broad Street - Petition Denied
  - Appellant: Contaminated property and cannot build any residential buildings. Proposed reduction in assessment by one-half to compensate for cleanup costs.
  - Board: Reviewed Shanahan Consulting's appraisal. State law prohibits value reduction based on ownership contamination. Appellant did not provide basis for value reduction.
4. Real Estate located at 550 Broad Street - Petition Denied
  - Appellant: Contaminated property and cannot build any residential buildings. Proposed reduction in assessment by one half to compensate for cleanup costs.

- Board: Reviewed Aldieri Associate's appraisal. Assessment in line with appraisal. State law prohibits value reduction based on ownership contamination. Appellant did not provide basis for value reduction.
5. Real Estate located at 24 Jeffrey Road - Petition Granted
    - Appellant: Updated Appraisal dated December 2014. No in-ground pool, but still listed on property card. Appellant would like property value lowered to 186,000 from 203,100.
    - Board: Remove in-ground pool and notify Building Department for compliance inspection. Assessment staff to inspect condition items in Fall 2015.
  6. Real Estate located at 15 Norton Street - Petition Granted
    - Appellant: Property worth 130,000. Comps included in file. Property unoccupied. Interior incomplete.
    - Board: Inspection required. Property only 70% complete. Land has springs and seepage. Reduce land value only.
  7. 1988 Ford L800F Dump Truck - Petition Denied
    - Appellant: Petrowsky Auctioneers Appraisal attached. Vehicle worth \$4,000.
    - Board: Undocumented condition items. No change warranted.
  8. 1988 Ford L800F Dump Truck - Petition Denied
    - Appellant: Petrowsky Auctioneers Appraisal attached. Vehicle worth \$4,000.
    - Board: Undocumented condition items. No change warranted.
  9. 1987 Ford L8000 Dump Truck - Petition Denied
    - Appellant: Petrowsky Auctioneers Appraisal attached. Vehicle worth \$4,000.
    - Board: Undocumented condition items. No change warranted.
  10. Real Estate located at 52 Sheila Court - Petition Denied
    - Appellant: Assessor's calculation of value exceeds the actual market value of the property.
    - Board: Denied. Appellant did not provide basis for value reduction. No change warranted.
  11. Real Estate located at 400 North Main Street - Petition Denied
    - Appellant: Assessor's calculation of value exceeds the actual market value of the property.
    - Board: Denied. Appellant did not provide basis for value reduction. No change warranted.

12. Real Estate located at 19 Center Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
13. Real Estate located at 21 Center Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
14. Real Estate located at 27 Center Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
15. Real Estate located at 37 Center Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
16. Real Estate located at 43 Center Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
17. Real Estate located at Lot 4E-1 North Main Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
18. Real Estate located at Lot R-1 (Parking) North Main Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.

19. Real Estate located at Lot 4E (Parking) North Main Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
20. Real Estate located at 225 North Main Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
21. Real Estate located at 255 North Main Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
22. Real Estate located at 375 North Main Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
23. Real Estate located at 364 West Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
24. Real Estate located at 374 West Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
25. Real Estate located at 390 West Street – Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.
  - Board: Denied. Undocumented value conclusion.
26. Real Estate located at 394 West Street– Petition Denied
  - Appellant: Attempts to lease and market our properties in downtown Bristol have not been successful over the last few years. Market analysis and CAP rate estimates for the properties has shown dramatic negative changes.

- Board: Denied. Undocumented value conclusion.
27. Real Estate located at 45 Grassy Road – Petition Granted
    - Appellant: Assessment too high. Property worth \$100,000.
    - Board: Property slopes 8 feet downhill. 6.6 acres of unusable land. Reduce land by 13,400 for topography.
  28. Real Estate located at 52 Grassy Road – Petition Granted
    - Appellant: Assessment too high. Property worth \$50,000.
    - Board: Property only 936 square feet. House falling apart on unpleasant lot. Reduce land by 10,000 for topography.
  29. Real Estate located at Lot 217 Grassy Road – Petition Granted
    - Appellant: Assessment too high due to topography. Property worth \$20,000.
    - Board: Property only located on .13 of an acre. Parcel should be merged with larger parcel. Reduce value to 43,000 due to topography.
  30. Real Estate located at Lot 216 Grassy Road – Petition Granted
    - Appellant: Assessment too high due to topography.
    - Board: Reduce main building line value to 90,000 due to topography.
  31. Real Estate located at 245 Glendale Drive – Petition Denied
    - Appellant: Front yard sight line and street vision have been compromised by illegal 10 foot fence constructed by neighbor. Illegal parking of vehicles and trailer are stored 24/7 blocking property view.
    - Board: Denied. Recommend meeting with Zoning Enforcement Officer.
  32. Law Offices of Ronald Petosa – Petition Granted
    - Appellant: Personal property worth \$815.00.
    - Board: Assessor agrees with Appellant. Apply Appellant's value with late filing penalty.
  33. Real Estate located at 170 Enterprise Drive – Petition Denied
    - Appellant: In excess of fair market value.
    - Board: Denied. Appellant failed to provide value defense.
  34. 2004 Audi A4 – Petition Granted
    - Appellant: Original purchase price of \$2,100 due to condition and age of vehicle.
    - Board: Reduce value to 2,100.
  35. Real Estate located at 134 Boy Street – Petition Granted
    - Appellant: To correctly reflect the property's current value and appraisal.
    - Board: Reduce assessment to 208,260 utilizing under-construction measure. Assessment staff will inspect by Fall 2015.

36. Real Estate located at 3 Driscoll Drive – Petition Denied
  - Appellant: Over valuation. Property worth \$930,000.
  - Board: Denied. Appellant failed to provide value defense. Undocumented value conclusion.
37. Real Estate located at 4 Driscoll Drive – Petition Denied
  - Appellant: Over valuation. Property worth \$360,000.
  - Board: Denied. Appellant failed to provide value defense. Undocumented value conclusion.
38. Real Estate located at 48 Driscoll Drive – Petition Denied
  - Appellant: Over-valuation. Property worth \$570,000.
  - Board: Denied. Appellant failed to provide value defense. Undocumented value conclusion.
39. Real Estate located at 23 Norris Drive – Petition Denied
  - Appellant: Over valuation. Property worth \$510,000.
  - Board: Denied. Appellant failed to provide value defense. Undocumented value conclusion.
40. Real Estate located at 62 Norris Drive – Petition Denied
  - Appellant: Over valuation. Property worth \$210,000.
  - Board: Denied. Appellant failed to provide value defense. Undocumented value conclusion.
41. Real Estate located at 41 Woodard Drive – Petition Denied
  - Appellant: Over valuation. Property worth \$420,000.
  - Board: Denied. Appellant failed to provide value defense. Undocumented value conclusion.

The following appeals were “no shows” and therefore all petitions were denied:

1. 1987 Ford Dump Truck – Collision Clinic of Connecticut Inc.
2. 1988 Ford Conventional Dump Truck – Collision Clinic of Connecticut Inc.
3. 1987 Ford L800F Dump Truck – Collision Clinic of Connecticut Inc.
4. 26 East Main Street - Jayesh Patel.

The Board adjourned at 5:15 p.m. on March 5, 2015.

The Board heard and deliberated the following remaining appeals:

1. 1996 Chevy K1500 – Petition Granted
  - Appellant: This truck has body rot, dents, and oil leaks. Only worth \$350.00.
  - Board: Reduce assessment to 2,000.
2. Real Estate located at 634 Hill Street – Petition Granted
  - Appellant: Property worth \$365,000.
  - Board: Interior condition poor, neglected, and not worth value because of cost of repairs. Reduce building value by 10% for under-construction valuation. Assessment staff to revisit by Fall 2015.
3. Real Estate located at 21 Lincoln Street – Petition Denied
  - Appellant: The appraisal dated October 23, 2013 was completed for the purchase 21 Lincoln Street and values the property at \$155,000 which is \$21,300 lower than the Town’s appraised value of \$176,300.
  - Board: Denied. Disagree with value presented.
4. Real Estate located at 50 Ridge Road – Petition Granted
  - Appellant: Submitted market analysis.
  - Board: Property purchased for \$190,000. Appellant wants reduction to 180,000. Home needs windows and siding. Reduce building value by 5% for under-construction valuation. Assessment staff to revisit by Fall 2015.
5. Real Estate located at 238 French Street – Petition Granted
  - Appellant: Unequal tax burden in relation to other homes in area. Encroachment of undesirable influences has detracted from desirability of neighborhood. Home sales in area average below City appraised value.
  - Board: Correct number of stories to 1.75 and reduce building value by 5% for economic obsolescence.
6. EDU Processing – 375 Brook Street – Petition Granted.
  - Appellant: Business not established as of October 1, 2014.
  - Board: Non-filing 25% penalty applied for assessment of 1,410.

The following appeals were “no shows” and therefore all petitions were denied:

1. 295 Redstone Hill Road, Unit #15A - Joseph Mayo
2. 375 Main Street - Shilonie & Sons, LLC

The following appeals were heard and decided by the Power of the Board in agreement with Appellant and assessment staff and granted as follows:

1. 2014 Honda Odyssey – applied handicapped adapted vehicle exemption.
2. 42 Buckley Avenue – value reduction per Assessor inspection.
3. M&G Backflow Testing – value reduction per declaration filing.
4. 482 Broad Street – value reduction per Assessor inspection and Building Department information.
5. 320 Jerome Avenue – value reduction per compliant reporting.

The following appeals were withdrawn and therefore denied as follows:

1. 2001 Jeep Cherokee – 2014 regular motor vehicle list to be heard September 2015.
2. 90 Carpenter Avenue – agreed with assessment staff post interior inspection.

The Board adjourned its meeting at 6:20 p.m. on March 5, 2015.

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