EAST HADDAM BOARD OF ASSESSMENT APPEALS

PO BOX K- EAST HADDAM, CT 06423

April 11, 2014

BOARD OF ASSESSMENT APPEALS - SPRING 2014 FINAL REPORT

Ms. Susan Link, Chairman Board of Finance, Town of East Haddam Town Office Bldg East Haddam, Ct 06423

1. ACTIVITIES:

- **1.1** The Board held two public hearings on March 8th and 17th, 2014 involving 24 appeals (21 real property, 1 personal property and 3 auto appeals).
- **1.2** Of the 24 appeals, the Board made physical inspections of 7 properties. There was one no show. The Board reduced the assessment on 19 of the 24 appeals.

2. COST IMPACTS:

- 2.1 ASSESSMENT ADJUSTMENT: The Board's adjustments totaled \$ (241,770) (see attached).
- **2.2 EXPENSES: 1. OUT OF POCKET EXPENSES:** The Board incurred no out of pocket expenses this session.
 - 2. HOURS: 89.50 hrs @ \$16/hr = \$1,432.00 (See attached)

3. COMMENTS:

No real problems were encountered with one exception. In the past the Board had raised issues about the condition of the property and former dwelling at 27 Powerhouse Rd. While there have some improvements since the fire at the property, the property owner has now taken up residence at 134 Silliman Rd and we see a continuation of the accumulation of debris at that residence as well. A neighboring property appealed their assessment because of the impact the debris has on the neighborhood. Somehow the Town needs to address the issue of blight and its impact on the neighborhood.

BOARD OF ASSESSMENT APPEALS

Edward C. Blaschik, Chairperson Justin L. Kennedy Michael Gross

Encl: 1. List of appeals with current and revised assessments

- 2. List of appeals with Board's comments and actions
- 3. List of hearings, meetings, inspections and other activities by Board member and hours spent

cc: Selectmen's Office Assessor BAA Town Clerk

BAA SPRING 2014 COST IMPACTS AS OF 4/11/2014

NO#	MAP	NAME	2011_ASS	2013 ASS	MARKET VALUE	% INC 2011-2013	2013 REVISED	NET_CHANGE	REV % INC
2014-01	M58-L038	Doris Brown & John and Kevin McCleland	\$117,810	\$136,360	\$194,800	16%	\$117,460	\$18,900	-14%
2014-02	M31-L074	Raymand J. Currier	\$73,500	\$61,740	\$88,200	-16%	\$55,720	\$6,020	-10%
2014-03	M27-L072	385 Town Street LLC	\$725,360	\$623,210	\$890,300	-14%	\$583,800	\$39,410	-6%
2014-04	M73-L032	William O'Neil & Beth Quinn-O'Neil	\$192,200	\$151,690	\$216,700	-21%	\$151,690	\$0	0%
2014-05	M58-L118	Philip T. & Jane B. Ashton	\$6,160	\$8,470	\$12,100	38%	\$4,200	\$4,270	-50%
2014-06	Auto	Todd Moss		\$6,900	\$9,857	0%	\$4,380	\$2,520	-37%
2014-07	M71-L088	Harriet A. & Joann E. Cummings	\$122,780	\$105,280	\$150,400	-14%	\$98,070	\$7,210	-7%
2014-08	M81-L069	Roy & Carolyn Perkins	\$220,830	\$196,010	\$280,014	-11%	\$179,210	\$16,800	-9%
2014-09	M80-L378	Christine & David Steele	\$178,310	\$198,100	\$283,000	11%	\$193,480	\$4,620	-2%
2014-10	M76-L108	Marjorie Kagan	\$255,340	\$256,760	\$366,800	1%	\$247,940	\$8,820	-3%
2014-11	M26-L011	Robin M. Gilmartin & Diane Mack	\$217,400	\$281,400	\$402,000	29%	\$246,400	\$35,000	-12%
2014-12	M58-L034	Gary F. & Teri L. Michaud	\$96,710	\$103,390	\$147,700	7%	\$90,440	\$12,950	-13%
2014-13	M80-L201	Kathleen R. Willey	\$142,520	\$105,700	\$151,000	-26%	\$105,700	\$0	0%
2014-14	M60-L001	David A. Carbo	\$157,960	\$148,400	\$212,000	-6%	\$144,550	\$3,850	-3%
2014-15	M48-L097	Edward E.III & Nancy A. Smith	\$1,400	\$7,280	\$10,400	420%	\$1,470	\$5,810	-80%
2014-16	M40-L019	William & Kelly Burns	\$232,310	\$208,670	\$298,100	-10%	\$193,690	\$14,980	-7%
2014-17	M36-L034	Janice M. LeConche	\$219,320	\$197,260	\$281,800	-10%	\$186,340	\$10,920	-6%
2014-18	M11-L021	Robert E. & Susan F. Borden	\$149,900	\$145,770	\$208,243	-3%	\$145,770	\$0	0%
2014-19	Auto	Milan Cais		\$7,890	\$11,271	0%	\$1,330	\$6,560	-83%
2014-20	Auto	Milan Cais		\$0	\$0	0%	\$0	\$0	0%
2014-21	M72-L006	Milan Cais	\$50,460	\$44,860	\$64,086	-11%	\$44,860	\$0	0%
2014-22	M81-L068	Milan Cais	\$262,950	\$141,820	\$202,600	-46%	\$117,670	\$24,150	-17%
2014-23	M76-L122	Maria Misenti		\$65,940	\$94,200	0%	\$52,780	\$13,160	-20%
2014-24	Personal Prop	Ronald Peeler	\$1,040	\$4,660	\$6,657	348%	\$1,610	\$3,050	-65%
			\$3,424,260	\$3,210,330	\$4,586,186	-6%	\$2,968,560	\$241,770	-8%

BAA SPRING 2014 ACTIONS AS OF 4/11/2013

NO#	MAP	NAME	DATE	LOCATION	COMPLAINT	COMMENTS	ACTION DATE	ACTION
2014-01		Doris Brown & John and Kevin McCleland	3/8/2014	3 Overlook Drive, East Haddam, CT	Assessment too high for location and condition		4/1/2014	After review with the assessor, the Board moved to reduce assessment by changing the dwelling condition from Average to Fair and reducing the land value by 20% for economic reassons
2014-02	M31-L074	Raymand J. Currier	3/8/2014	278 Tater Hill Road, East Haddam, CT	Assessment too high for purchase price	Owner brought property on 10/25/2012 for \$40,000.	4/1/2014	After review with the assessor, the Board moved to reduce assessment by reducing the land value by 20% for economic reassons
2014-03	M27-L072	385 Town Street LLC	3/8/2014	385 Town Street, East Haddam	Assessment too high for conditions	This property was purchased as a foreclosure and therefore at discounted price	4/9/2014	After a physical inspection and review with the assessor the Board moved to reduce assessments of both the main and storage buildings by changing their condition from average to fair.
2014-04	M73-L032	William O'Neil & Beth Quinn- O'Neil	3/8/2014	10 Pinehurst Lane, Moodus	Taxes to high over assessed		3/19/2014	Board moved to take no action on appeal. Assessment was reduced by \$59,480 in 2012. Comparable properties provided with appeal were all foreclosure sales thereby making the other properties questionable comparisons
2014-05	M58-L118	Philip T. & Jane B. Ashton	3/8/2014	Fieldstones Road	Assessment too high for a .25 acre parcel that serves as a rite of way		4/1/2014	After review with the assessor, the Board moved to reduce assessment by reducing the land value by 50% for economic and topgraphic reassons
2014-06	Auto	Todd Moss	3/8/2014	Auto @ 90 Main Street, East Haddam	High mileage - 270K mileage		3/17/2014	Board moved to reduce assement because of mileage
2014-07	M71-L088	Harriet A. & Joann E. Cummings	3/8/2014	206 Haywardville Road	House has little value because of condition - no resources to repair	1	4/1/2014	Board moved to reduce assessment changing the dwelling condition from average to poor.
2014-08	M81-L069	Roy & Carolyn Perkins	3/8/2014	130 Sillmanville Road, Moodus	Complaint was that condition of neighboring property had a determental impact on the value of their property	Neighboring property owner has a history accumulating junk on his other property	4/1/2014	After inspection on 3/24/2014, the Board moved to reduce the land value by 30% because blight condition on neighboring property
2014-09	M80-L378	Christine & David Steele	3/8/2014	93 East Shore Drive,	Concerns over number of bedrooms and square footage		4/1/2014	After inspection on 3/24/2014 and review with the assessor, the Board moved to reduce the dwelling value by correcting the square footage and 3/4 story to 1/2 story on second level as welling as correcting number of bedrooms from 3 to2.

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BAA SPRING 2014 ACTIONS AS OF 4/11/2013

NO#	MAP	<u>NAME</u>	DATE	LOCATION	COMPLAINT	<u>COMMENTS</u>	ACTION DATE	ACTION
2014-10	M76-L108	Marjorie Kagan	3/8/2014	12 Mott Lane, Moodus	Property assessed too high.	BAA had viewed this property	4/1/2014	Board moved to reduce dwelling value by
					Indicated dwelling quality grade	in 2003 and made		changing the dwelling condition from
l					moved from B to B+ from last	adjustments to reduce the		Average to Fair. Recommend open space
					revaluation and condition of	assessment. It also		
					home has deteriorated	recommended owner place		
						excess land in open space,		
						which property owner failed		
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2014-11	M26-L011	Robin M. Gilmartin & Diane	3/8/2014	65 Main Street	Assessment increased over 200%	i I	4/9/2014	After review with assessor Board moved to
		Mack			from 2012	waterfront but it is not.		reduce land value by changing the
								neighbhood from Ct Riverfront to normal
								site index code and than applied an
								increase factor of 2.0 because of view."
2014-12	M58-L034	Gary F. & Teri L. Michaud	3/8/2014	12 Overlook Drive	Assessment to high		4/1/2014	After inspection on 3/24/2014 and review
								with the assessor, the Board moved to
								reduce the land value an additional 20%
204449	1100 1004		2/2/2014	400 1471 1 1 0 1	A	5.1	2/47/224	because restricted view.
2014-13	M80-L201	Kathleen R. Willey	3/8/2014	108 Wildwood Road,	Assessment too high for	Did not appear at hearing nor	3/17/2014	Board moved to take no action on appeal.
2014 14	1450 1001	David A. Carles	2/0/2014	East Haddam	condition	did she contact Board	4 /4 /204 4	Failed to appear at hearing.
2014-14	INIPO-FOOT	David A. Carbo	3/8/2014	53 Wickham Road	Assessment too high for condition- Estimate\$195,877	Applicant provided	4/1/2014	Board moved to reduce dwelling value by
2014 15	NAA9 1007	Edward E.III & Nancy A.	2/0/2014	Laurel Cove Road, East		comparable properties	A /1 /201 A	changing condition from Average to Fair
2014-15	N46-LU97	Smith	3/8/2014	Haddam	Assessment too high	Lot is nothing more than a rite away and should be reduced	4/1/2014	Board moved to reduce land value from 10% to 2%
		Silidi	<u> </u>	naccam		away and should be reduced		10% to 2%
2014-16	M40-L019	William & Kelly Burns	3/8/2014	9 Heritage Brook Drive,	Assessmen to high 4th bedroom		4/1/2014	Board moved to reduce dwelling value by
i				East Haddam	is actually an unfinished room			changing the qualiy grade from B- to C+ and
					above garage			correcting the area above the garage to
Į.								unfinished and reducing the number of
!								bedrooms from 4 to 3.
2014-17	M36-L034	Janice M. LeConche	3/8/2014	40 Orchard Road, East	Assessment too high for		4/1/2014	Board move to change dwelling condition
İ				Haddam	condition- water damage in			from good to fair because of water damage
					basement			
2014-18	M11-L021	Robert E. & Susan F. Borden	3/8/2014	81 Mill Road, East	Why did assessment increase for	1	4/1/2014	After review with assessor, Board moved to
				Haddam	10/1/2013	1/1/2013		take no action on appeal
2014-19		Milan Cais	3/19/2014	2009 Pontiac Vibe	Assessment too high based on	Inspected vehicle	3/19/2014	Board moved to reduce assessment based
					mileage and condition -mileage			on mileage (190K) and poor condition (70%)
					190K			
2014-20		Milan Cais	3/8/2014	1999 Sabb Station	No longer registered	Registration expired on	4/9/2014	Board moved to take no action on appeal.
				Wagon		7/18/2013 had proof from		Since vehicle's registration expired in July
						DMV		2013 it will not be included in the tax bills
					<u> </u>			for July 2014

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BAA SPRING 2014 ACTIONS AS OF 4/11/2013

NO#	MAP	NAME	DATE	LOCATION	COMPLAINT	COMMENTS	ACTION DATE	ACTION
2014-21	M72-L006	Milan Cais	3/8/2014	27 Powerhouse Road, Moodus	Assessment too high	This property is currently in dispute w/the town	4/1/2014	Board moved to take no action on appeal
2014-22		Milan Cais	3/8/2014	134 Silmanville Road, Moodus	Home in poor condition		4/1/2014	After inspection Board moved to reduce assessment on older building by changing dwelling condition from average to very poor.
2014-23	M76-L122	Maria Misenti	3/17/2014	52 Mott Lane, Moodus	Assessment too high based on limited road access			After review with assessor Board moved to reduce land value by 20% because of lot location
2014-24	:	Ronald Peeler	3/8/2014	165 North Moodus Rd	Did not file personal property declaration	Spoke with assessor and agreed to accept late submission plus 25% penalty	4/9/2014	Board moved to accept revised personal property declaration plus penalty

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2014 BAA ACTIVITY AS OF 04/11/2014

DATE	ACTIVITY	BLASCHIK	KENNEDY	GROSS	TOTAL
1/4/2014	Prepare Legal Noticel	1.00			1.00
1/25/2014	Prepare budget FY 2014	1.00			1.00
2/18/2014	Prepare Documents for appeals	3.50	· · · · · · · · · · · · · · · · · · ·		3.50
2/20/2014	Prepare for additional appeals	2.50		-	2.50
2/22/2014	Print Documents for mailing	3.00			3.00
2/26/2014	Meeting	1.75	1.75	1.75	5.25
2/27/2014	Document research	1.00			1.00
3/6/2014	Public hearing preparation	1.00			1.00
3/8/2014	Public hearing	7.25	7.25	7.25	21.75
3/17/2014	Meeting/ Public Hearing	2.50	2.50	2.50	7.50
3/18/2014	Minutes			1.00	1.00
3/19/2014	Meeting	3.50	3.50	3.50	10.50
3/20/2014	Minutes	-		2.00	2.00
3/23/2014	Minutes			1.50	1.50
3/24/2014	Inspections (7 properties)	2.50	2.50	2.50	7.50
3/26/2014	Minutes			1.50	1.50
4/1/2014	Meeting w/ assessor	2.00	2.00	2.00	6.00
4/5/2014	Minutes			3.00	3.00
4/7/2014	Inspections (1 property)	1.00	1.00	1.00	3.00
4/9/2014	Meeting w/ assessor	1.00		1.00	2.00
4/10/2014	Minutes			2.00	2.00
4/11/2014	Minutes			2.00	2.00
	TOTAL HOURS	34.50	20.50	34.50	89.50
	COST @ \$16hr	\$552.00	\$328.00	\$552.00	\$1,432.00