

EAST HADDAM BOARD OF ASSESSMENT APPEALS

PO BOX K- EAST HADDAM, CT 06423

April 14, 2016

BOARD OF ASSESSMENT APPEALS – SPRING 2016 FINAL REPORT

Mr. Raymond Willis, Chairman
Board of Finance, Town of East Haddam
Town Office Bldg
East Haddam, Ct 06423

1. ACTIVITIES:

1.1 The Board held one public hearing on March 12th 2016 involving 19 real property appeals. This is the first time in over 20 years, there were no personal property or auto appeals.

1.2 Of the 19 appeals, the Board made physical inspections of 8 properties. The Board reduced The assessment on 12 of the 19 appeals. There was one no shows.

2. COST IMPACTS:

2.1 **ASSESSMENT ADJUSTMENT:** The Board's adjustments totaled \$ - 434,300 (see attached).

2.2 **EXPENSES:** 1. **OUT OF POCKET EXPENSES:** The Board incurred \$ 44.66 in out of pocket expenses this session. (See Attached).

2. **HOURS:** 74.50 hrs @ \$16/hr = \$ 1,192.00 (See attached)

3. COMMENTS:

There were no real issues that surfaced during this appeal session, with one exception. While performing an inspection on a property on Powerhouse Rd, we were amazed at the amount of public activity on an adjacent public right of way that led to the Salmon River fish ladder and dam. We felt that this activity had a detrimental impact on the value of the property and made an adjustment accordingly.

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
4. Out of pocket expenses

cc: Selectmen's Office
Assessor
BAA
Town Clerk

**BAA SPRING 2016
COST IMPACTS
AS OF 04/13/2016**

NO #	MAP	NAME	2015 ASS	MARKET VALUE	REVISED ASS	NET CHANGE	REV % INC
2016-01	M39-L008	William Cross & Carol Bengston	\$98,250	\$140,357	\$85,620	\$12,630	-13%
2016-02	M40-L050	Dorothy Millen	\$132,950	\$189,929	\$129,100	\$3,850	-3%
2016-03	M59-L030	Ernest Rothe	\$92,090	\$131,557	\$46,320	\$45,770	-50%
2016-04	M44-L003	Susanne Onatah	\$191,760	\$273,943	\$185,030	\$6,730	-4%
2016-05	M12-L043	Glen & Susan Basale	\$358,740	\$512,486	\$296,510	\$62,230	-17%
2016-06	M12-L004	David & Patricia Vincent	\$230,330	\$329,043	\$213,630	\$16,700	-7%
2016-07	M65-L108	Mark & Sandra Mathena	\$664,140	\$948,771	\$485,150	\$178,990	-27%
2016-08	M36-L024	Gregory & Ronald Jr. Narducci	\$360	\$514	\$360	\$0	0%
2016-09	M48-L031	Joseph H. & Rosalie D. Irvin	\$138,470	\$197,814	\$136,370	\$2,100	-2%
2016-10	M60-L001	David A. Carbo	\$144,550	\$206,500	\$137,130	\$7,420	-5%
2016-11	M73-L032	Mark & Catherine Ematrudo	\$243,530	\$347,900	\$243,530	\$0	0%
2016-12	M26-L041	35 Creek Row LLC	\$515,830	\$736,900	\$515,830	\$0	0%
2016-13	M22-L057	Lee Ann & Jeffrey Undercoffler	\$449,360	\$641,943	\$449,360	\$0	0%
2016-14	M56-L184	Nancy Pincus	\$44,860	\$64,086	\$44,860	\$0	0%
2016-15	M73-L010	89 North Moodus Road LLC	\$472,880	\$675,543	\$472,880	\$0	0%
2016-16	M76-L108	Marjorie Kagan	\$247,940	\$354,200	\$230,860	\$17,080	-7%
2016-17	M72-L004	Kevin & Melissa Nichols	\$201,600	\$288,000	\$186,550	\$15,050	-7%
2016-18	M66-L152	Richard I. Smith	\$46,510	\$66,443	\$17,480	\$29,030	-62%
2016-19	M75-L160	Christine & Frederick Dauser	\$416,880	\$595,543	\$380,160	\$36,720	-9%
TOTAL			\$4,691,030	\$6,701,471	\$4,256,730	\$434,300	-9%

**BAA SPRING 2016
ACTIONS
AS OF 04/13/2016**

NO #	MAP	NAME	DATE	COMPLAINT	ACTION
2016-01	M39-L008	William Cross & Carol Bengston	3/12/2016	Land value too high for 1/3 acre. Provide list of comparative properties	After review with assessor the Board moved to reduce the value of the land by 30% to bring it in line with neighboring properties
2016-02	M40-L050	Dorothy Millen	3/12/2016	Condition of dwelling is in need of maintenance	After review with assessor the Board moved to reduce the dwelling value by 4% because condition. The Board changed the dwelling condition from average to fair. The applicant brought photos showing interior problems.
2016-03	M59-L030	Ernest Rothe	3/12/2016	Land value high based on road access and wetlands	Board reviewed appeal with both assessor and Jim Ventres. The Board moved to reduce land values by 50% due to road access and wetland conditions
2016-04	M44-L003	Susanne Onatah	3/12/2016	Assessment too high because of ledge	After inspection of the property and review with the assessor the Board moved to reduce the land value by 10%
2016-05	M12-L043	Glen & Susan Basale	3/12/2016	Assessment too high because of slope and road condition	After inspection of the property and review with the assessor the Board moved to reduce the land value by 30% and changed the quality grade of the dwelling from A+ to A-
2016-06	M12-L004	David & Patricia Vincent	3/12/2016	Assessment too high compared to surrounding properties	After inspection of the property and review with the assessor the Board moved to reduce the land value by 15% because of topography (slope), road condition and changed the quality grade of the dwelling from A+ to A-.
2016-07	M65-L108	Mark & Sandra Mathena	3/12/2016	House overbuilt for neighborhood	After inspection of the property and review with the assessor the Board moved to reduce the dwelling value by 30% because external economic impact (neighborhood quality).
2016-08	M36-L024	Gregory & Ronald Jr. Narducci	3/12/2016	Bank of America Trust Officer appeared representing the Narducci family. Apparently he was unaware of the property being in Open Space and therefore already at a minimal amount	The Board took no action on the appeal. The Trust Officer was satisfied with the status quo.
2016-09	M48-L031	Joseph H. & Rosalie D. Irvin	3/12/2016	House value fell \$37,800 between 2013 and 2015 appraisals.	After review with assessor the Board moved to reduce the dwelling value by 4% because of condition. The Board changed the dwelling condition from average to fair.
2016-10	M60-L001	David A. Carbo	3/12/2016	Dwelling assessment too high	After review with assessor the Board moved to reduce the dwelling value by 10%. The Board changed the dwelling Quality Grade from C to D.
2016-11	M73-L032	Mark & Catherine Ematrudo	3/12/2016	Taxes are not reflective of the current value of the home. They are too high. Bought property on 2/09/2016 for \$230,000.	After review with assessor the Board moved to take no action on the appeal. Property was purchased thru foreclosure at a depressed price.

**BAA SPRING 2016
ACTIONS
AS OF 04/13/2016**

2016-12	M26-L041	35 Creek Row LLC	3/12/2016	Taxes are not reflective of the current value of the home. Estimate \$350000.	No action, applicant did not appear at hearing
2016-13	M22-L057	Lee Ann & Jeffrey Undercoffler	3/12/2016	Property assessed higher than similar properties with more square footage and acreage	After an onsite inspection and review with the assessor, the Board moved to take no action because comparative properties failed to show any noticeable difference between the owner's property and the comparison properties. The Shelter Rock Rd properties both were assigned a dwelling quality grade of A- , 30 % below the applicants grade of A.
2016-14	M56-L184	Nancy Pincus	3/12/2016	Though property was assessed as two separate properties	The Board took no action on the appeal. The applicant thought she had two separate tax bills. The recently purchased additional lot was merged with her existing land with one bill.
2016-15	M73-L010	89 North Moodus Road LLC	3/12/2016	Buiding was demolished	Board moved to take no action on the appeal. The applicant was able to resolve the complaint with the assessor prior to the public hearing.
2016-16	M76-L108	Marjorie Kagan	3/12/2016	Feels taxes have continued to increase despite economic slown down,	After an onsite inspection and review with assessor the Board moved to reduce the dwelling value by 15%. The Board changed the dwelling Quality Grade from B+ to B.
2016-17	M72-L004	Kevin & Melissa Nichols	3/12/2016	Taxes too high. Number of bed rooms s/b 3 not 4. Total rooms 6 not 8.	After an onsite inspection and review with assessor the Board moved to reduce the dwelling value by 10 %. The Board changed the negative economic condition factor to 10% because of location specifically the abutting public right of way to the Salmon River fish latter and dam.
2016-18	M66-L152	Richard I. Smith	3/12/2016	Land assessment too high	After review with assessor the Board moved to reduce the value of the land by 80% to bring it in line with neighboring properties
2016-19	M75-L160	Christine & Frederick Dauser	3/12/2016	Taxes higher than neighboring properties	After inspection of the property and review with the assessor the Board moved to reduce the land value by 20 % because of topography (slope) to the lake shore