

# EAST HADDAM BOARD OF ASSESSMENT APPEALS

PO BOX 385- MOODUS, CT 06469

April 29, 2019

## BOARD OF ASSESSMENT APPEALS – SPRING 2019 FINAL REPORT

Mr. William M. Cristofaro, Chairman  
Board of Finance, Town of East Haddam  
Town Office Bldg  
Moodus, Ct 06469

### 1. ACTIVITIES:

- 1.1 The Board held two public hearing on March 23 & 30, 2019 involving 23 real property appeals and 1 auto appeal.
- 1.2 Of the 23 property appeals, the Board made 12 physical inspections this spring. The Board reduced the assessment on 17 of the 23 property (74%) appeals heard at the public hearing as well as the single auto appeal.

### 2. COST IMPACTS:

**2.1 ASSESSMENT ADJUSTMENT:** The Board's adjustments totaled \$ - 492,765.00 (10.82%) (see attached).

**2.2 EXPENSES: 1. OUT OF POCKET EXPENSES:** The Board incurred \$ 55.29 in out of pocket expenses this session. (See Attached).

**2. HOURS: 101.0 hrs @ \$16/hr = \$ 1,616.00** (See attached)

### 3. COMMENTS:

We encountered (4) appeals from Banner Lodge looking for relief because of suppressed sales and poor common property maintenance and we anticipate this trend to continue.

### 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 2019  
COST IMPACTS  
AS OF 4/26/2019**

<b>NO #</b>	<b>NAME</b>	<b>2018 ASSESSMENT</b>	<b>APPLICANT VALUE</b>	<b>MARKET VALUE</b>	<b>REVISED ASS</b>	<b>NET CHANGE</b>	<b>REV % INC</b>
2019-01	Moodus Sipple Hill Estates	\$42,750.00	\$20,000.00	\$72,675.00	\$8,480.00	\$34,270.00	-80%
2019-02	David M & Evelyn T. Osborne	\$256,370.00	\$345,000.00	\$435,829.00	\$256,370.00	\$0.00	0%
2019-03	Sharyn A Maclelland & Donald Timmerman	\$233,660.00	\$175,245.00	\$397,222.00	\$182,840.00	\$50,820.00	-22%
2019-04	Lynn & Frank Pulito	\$110,750.00	\$55,375.00	\$188,275.00	\$88,050.00	\$22,700.00	-20%
2019-05	Stephen W. Pentsak	\$138,870.00		\$236,079.00	\$138,870.00	\$0.00	0%
2019-06	Robert W. Tomlinson, II	\$4,215.00	\$3,320.00	\$7,165.50	\$3,310.00	\$905.00	-21%
2019-07A	Michael Callahan	\$176,890.00	\$155,000.00	\$300,713.00	\$155,330.00	\$21,560.00	-12%
2019-07B	Michael Callahan	\$133,350.00	\$120,000.00	\$226,695.00	\$116,480.00	\$16,870.00	-13%
2019-08	Kyle J. Dawson	\$260,220.00	\$294,500.00	\$442,374.00	\$243,090.00	\$17,130.00	-7%
2019-09	Emily L. Mueller	\$439,300.00	\$426,077.00	\$746,810.00	\$349,140.00	\$90,160.00	-21%
2019-10	Scott M. & Teresa A. Caffrey	\$229,390.00	\$186,940.00	\$389,963.00	\$213,290.00	\$16,100.00	-7%
2019-11	Kirk B. & Elyssa J. Davis	\$222,250.00	\$158,750.00	\$377,825.00	\$173,810.00	\$48,440.00	-22%
2019-12	Raymond J. & Susan M. Zaluski	\$185,720.00	\$208,315.00	\$315,724.00	\$185,720.00	\$0.00	0%
2019-13	Lori R. Martell	\$239,860.00	\$193,310.00	\$407,762.00	\$226,210.00	\$13,650.00	-6%
2019-14	Verne J. Mudgett	\$316,540.00	\$412,000.00	\$538,118.00	\$273,830.00	\$42,710.00	-13%
2019-15	Richard O. & Emma M. Aguilera	\$318,320.00		\$541,144.00	\$288,640.00	\$29,680.00	-9%
2019-16	Mark & Catherine Ematrudo	\$183,400.00	\$222,700.00	\$311,780.00	\$140,770.00	\$42,630.00	-23%
2019-17	Lori J. Soltis	\$163,630.00		\$278,171.00	\$152,020.00	\$11,610.00	-7%
2019-18	Stanley & Darlene Kaczmarczyk	\$227,020.00		\$385,934.00	\$197,340.00	\$29,680.00	-13%
2019-19	Stanley & Darlene Kaczmarczyk	\$43,680.00		\$74,256.00	\$43,680.00	\$0.00	0%
2019-20	Richard J. & Roxanne M. Albert	\$226,070.00		\$384,319.00	\$226,070.00	\$0.00	0%
2019-21	Art Ozimek	\$126,760.00		\$215,492.00	\$126,760.00	\$0.00	0%
2019-22	Craig Chalifoux	\$58,170.00	\$38,000.00	\$98,889.00	\$58,170.00	\$0.00	0%
2019-23	Daniel Boyle	\$215,680.00		\$366,656.00	\$211,830.00	\$3,850.00	-2%
<b>TOTAL</b>	<b>24</b>	<b>\$4,552,865.00</b>	<b>\$3,014,532.00</b>	<b>\$7,739,870.50</b>	<b>\$4,060,100.00</b>	<b>\$492,765.00</b>	<b>-10.82%</b>

**BAA SPRING 2019  
ACTIONS  
AS OF 04/27/2019**

<b>NO #</b>	<b>MAP</b>	<b>NAME</b>	<b>DATE</b>	<b>COMPLAINT</b>	<b>ACTION</b>
2019-01	M86-L014	Moodus Sipple Hill Estates	3/23/2019	The Building is used as a club house, can't be used as dwelling, no septic, well. Believe value is double actual value	Bd moved to change Bldg. Condition from A to F & land C factor to .10.
2019-02	M56-L179	David M & Evelyn T. Osborne	3/23/2019	Assessment High	Based on our inability to inspect the interior of the dwelling the Bd moved to take no action on the appeal
2019-03	M75-L004	Sharyn A Maclelland & Donald Timmerman	3/23/2019	Assessment too High	After review w/ass Bd moved to decrease assessment by 20% because of current sales and complex road conditions
2019-04	M75-L125	Lynn & Frank Pulito	3/23/2019	Assessment is too high	Bd conducted interior & exterior site visit, corrected dock situation and changed land C Factor to .65,because of slope and drainage
2019-05	M67-L146	Stephen W. Pentsak	3/23/2019	Assessment is too high	After review w/ass and site visit, Bd moved to take no action on appeal. \$4,620 increase due to upgrade of fire damage
2019-06	M18-L010	Robert W. Tomlinson, II	3/23/2019	Assessment too High on vehicle	After inspecting vehicle Bd moved to reduce assessment by using a high mileage credit of \$ 150 and a 20% discount because of condition.
2019-07A		Michael Callahan	3/23/2019	Assessment too high Looking for a 25% reduction road and overall complex condition	After review w/ ass and on site inspection the Bd moved to provide a 20% reduction. We felt that the roads were not any better or worse than town roads
2019-07B	M10-L031	Michael Callahan	3/23/2019	Assessment too high Looking for a 25% reduction road and overall complex condition	After review w/ ass and on site inspection the Bd moved to provide a 20% reduction. We felt that the roads were not any better or worse than town roads
2019-08	M89-L007	Kyle J. Dawson	3/23/2019	The current appraised value of property does not reflect actual fair market value	Bd conducted interior & exterior site visit, changed land C Factor to .65,because of slope and drainage and changed Depreciation code from G to F.
2019-09	M27-L105	Emily L. Mueller	3/23/2019	Over valuation	Bd conducted interior & exterior site visit, changed dwelling Quality Grade from A+ to A-.
2019-10	M75-L229	Scott M. & Teresa A. Caffrey	3/23/2019	Assessment too high	After review w/ass, Bd moved to change Bldg. obsolescence to 10% because of road condition.
2019-11	M64-L072	Kirk B. & Elyssa J. Davis	3/23/2019	Assessment does not reflect conditions on the ground	After review w/ass, and onsite inspection, Bd moved to change Bldg. obsolescence code to 30% because no vehicular access to property.
2019-12	M64-L073	Raymond J. & Susan M. Zaluski	3/23/2019	Assessment too High	Bd reviewed w/ass and moved to make no changes . Assessment increased 8% well below the average 22% increase on cape style houses. The comparison property Had less acreage and no garage.
2019-13	M10-L033	Lori R. Martell	3/23/2019	Assessment too high	Bd conducted interior & exterior site visit, changed dwelling Quality Grade from B to B-.
2019-14		Verne J. Mudgett	3/23/2019	Assessment too high	After review w/ass the Bd moved reduce the assessment by reducing the Land C Factor to .80 which was in place prior to the revaluation
2019-15	M86-L023	Richard O. & Emma M. Aguilera	3/23/2019	Assessment too high	After review w/ass, and onsite inspection, Bd moved to change Bldg. obsolescence code to 10% because shared driveway and condition

**BAA SPRING 2019  
ACTIONS  
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2019-16	M58-L038	Mark & Catherine Ematrudo	3/23/2019	Assessment too high	After review w/ ass and on site inspection the Bd moved to provide a 20% reduction. We felt that the roads were not any better or worse than town roads
2019-17	M58-L077	Lori J. Soltis	3/23/2019	Extensive flood damage to land and outbldg	After review w/ass, and onsite inspection, Bd moved to change Land C Factor to .80, remove an 800 sq. ft shed and change condition on a 252 sq. ft shed to poor
2019-18	M74-L012	Stanley & Darlene Kaczmarczyk	3/23/2019	No CO	After review w/ass, and onsite inspection, Bd moved to change Land C Factor to .70 because of steep slope.
2019-19	M81-L068	Stanley & Darlene Kaczmarczyk	3/23/2019	Just land no house	After review w/ass and land use administrator, and onsite inspection, Bd moved to take no action on appeal. The lot is still classified as an approved building lot.
2019-20	M12-L021	Richard J. & Roxanne M. Albert	3/23/2019	Assessment too high	After review w/ass Bd moved to take no action on appeal. The assessor's work card shows 1200 sq. ft of unfinished attic. The formula used by the revaluation software calculates 180 sq. ft of available space and you are charged on 180 sq. ft only not the 1200 sq. ft shown, which is less than your projected 560 sq. ft
2019-21	M66-L279	Art Ozimek	3/23/2019	Incorrect data	Bd moved to take no action on appeal. Missed both scheduled appointments.
2019-22	M80-L463	Craig Chalifoux	3/23/2019	Assessment too high	After review w/ass and an onsite inspection Bd moved to take no action on appeal. The comparison properties had erroneous data listed on their respective work cards which enhanced the assessment of the applicant's dwelling.
2019-23	M02-L030	Daniel Boyle	3/23/2019	Assessment too high	After review w/ass, Bd moved to remove finished basement classification.
	<b>TOTAL</b>	24			