



## City of Bristol

### Minutes Board of Assessment Appeals

The meeting was called to order by Dominic R. Pasquale, Chairman at 6 p.m. on March 9, 2009.

Members Present: Dominic R. Pasquale, Chairman  
James H. Minella  
Kristopher J. Keating

### Deliberations from appeals heard on March 5, 2009

1. 2004 Lincoln Navigator - Petition Granted
  - Appellant: High mileage.
  - Board: Adjust assessment by \$2,750 due to high mileage. Veteran's exemption is received on 2007 Grand List.
2. 22 Beecher Rd. - Petition Granted
  - Appellant: Valuation excessive due to wetlands
  - Board: Adjust value due to wetland to \$30,800.
3. 535 Broad Street - Petition Granted
  - Appellant: Methodology used
  - Board: Adjust appraised value to \$1,001,400. Adjusted income approach to value and use a .10 cap rate.
4. 565 Clark Avenue - Petition Denied
  - Appellant: Assessment too high.
  - Board: Appraisal value as of 2007, not market value 2009.
5. 186 Dino Road - Petition Granted
  - Appellant: Overvalued for years. Due to a City inspection the Assessment has been reduced recently. This reduction should be credited to the 2008 Grand List.
  - Board: Adjust value to \$292,000 for 2008 Grand List as result of City inspection.

6. 11 Evergreen Street - Petition Denied
  - Appellant: Change occupancy from a 4 family to a 3 family. The taxes are too high.
  - Board: No changes. Adjacent lot is a valid buildable lot. Side and rear yard are able to be converted to parking.
7. Evergreen Street Lot 37 - Petition Denied
  - Appellant: This is only a parking lot. The taxes are too high.
  - Board: Deemed to be a valid buildable lot. No change.
8. 1251 Farmington Avenue Lot 49 - Petition Granted
  - Appellant: Assessment too high.
  - Board: Recommend accept farm classification/receive application and documentation.
9. 148 High Street - Petition Granted
  - Appellant: Property is not worth assessed value.
  - Board: Adjust appraised value by 5% based on interior photos presented and documented value.
10. 634 Hill Street - Petition Granted
  - Appellant: Property assessed higher than other homes in the area.
  - Board: Lower value 5% based on comparable analysis.
11. 18 Kenney Street - Petition Granted
  - Appellant: High taxes. Destruction of nice neighborhood. Higher traffic.
  - Board: Change depreciation code from very good to good. Reduce value to \$189,600.
12. 49 Kenney Street - Petition Granted
  - Appellant: value has decreased due to construction of Rt. 72 highway running against property line.
  - Board: Adjust appraised value. Reduce by 5% due to traffic noise.
13. 66 Merrill Court - Petition Denied
  - Appellant: Requesting tax break due to City of Bristol easement through property.
  - Board: No impact to value of property. Board recommends that the complaint be directed to Public Works.

14. 70 Merrill Court - Petition Denied
  - Appellant: Requesting tax break due to City of Bristol easement through property.
  - Board: No impact to value of property. Complaint should be directed to Public Works.
15. 109 North Street - Petition Granted
  - Appellant: Half of lot is in residential zone and it should be calculated accordingly.
  - Board: Adjust value of lot to \$90,000 by adjusting factor to 1.20 from 1.60.
16. 115 North Street - Petition Granted
  - Appellant: Property is still residential but is going through change of use, assessed too high.
  - Board: Recommend re-inspection of interior. Per City inspection, adjust value to \$157,900 due to interior condition/demolition.
17. 131 Old Orchard Road - Petition Denied
  - Appellant: Does not agree with higher appraised value when prices of houses have gone much lower.
  - Board: Assessment based on 2007 values, not current market.
18. 150 Owens Way - Petition Denied
  - Appellant: City easement on property consists of one storm drain and four man holes. These items create constant water run-off problems and are a breeding place for grubs that damage the lawn. Other neighborhood conditions lower assessed market value.
  - Board: Current appraisal deemed accurate. Recommend direct complaint to Public Works.
19. 78 Prospect Street - Petition Granted
  - Appellant: Assessment too high.
  - Board: Adjust depreciation value with 5% reduction (see UC Code).
20. 254 Queen Street - Petition Granted
  - Appellant: Foundation is cracked and the back of the house is damaged.
  - Board: Adjust appraised value with a 5% reduction due to issues with foundation.
21. 274 Queen Street - Petition Denied
  - Appellant: House needs exterior and interior work.
  - Board: No adjustment. Appraised value deemed accurate.

22. 125 Stearns Street - Petition Denied
  - Appellant: Purchase price in 2005 does not reflect fair market value. Assessed higher than other 2 family houses.
  - Board: Unable to schedule inspection with City.
23. 1191 Terryville Avenue - Petition Granted
  - Appellant: Property is golf course that is over assessed.
  - Board: Adjust "C" factor from 1.32 to 1.05 as result of analysis of property density and commercial influence.
24. 49 Vantana Drive - Petition Granted
  - Appellant: According to 2007 market appraisal assessment is too high.
  - Board: Adjust appraised value to \$227,000 due to appraisal analysis for 10/1/07.
25. 30 Walnut Street - Petition Denied
  - Appellant: Tax increase too high due to higher assessment.
  - Board: Assessment based on 2007 values. Received comps not appropriate. City's appraised value deemed accurate.
26. 628 Wolcott Road - Petition Denied
  - Appellant: Taxes too high. Property over valued.
  - Board: Assessment data based on 2007 values – not current market. Appraised value deemed accurate.
27. 706 Wolcott Road - Petition Denied
  - Appellant: No shed on property. Garage valued too high.
  - Board: Adjust appraised value and data per City inspection. Resulted in appraised value of \$583,500.
28. 193 Woodland Street - Petition Granted
  - Appellant: Inaccurate value due to the condition of the dwelling. The house was abandoned for 15 years. It has heavy water and mold damage inside. Rotting wood outside.
  - Board: Adjust appraised value to \$149,200 due to interior condition witnessed through City inspection.
29. Yankee Decorating & Painting - Petition Granted  
Personal Property
  - Appellant: Assessment of business equipment too high.
  - Board: Adjust value to \$204.00.

Deliberations from appeals tabled on March 4, 2009:

1. 22 Beecher Road - Petition Granted
  - Appellant: Not receiving wetland discount.
  - Board: Adjust value of lot to \$30,800. Undeveloped wetlands.
2. 220 Fox Hollow Lane - Petition Granted
  - Appellant: Structural cracks.
  - Board: Adjust inspection data based on City inspection (fireplace and fixtures). No additional adjustment to appraisal value beyond data change.
3. Allentown Road, Lot 1 - Petition Granted
  - Appellant: Property is a construction site. Building not finished, not occupied and did not undergo c/o inspection.
  - Board: Adjust percent complete to 40% - photos show state of construction.
4. 47 Atkins Avenue - Petition Denied
  - Appellant: Reassess property.
  - Board: No appraised value received.
5. 61 Bellevue Avenue - Petition Denied
  - Appellant: Property overvalued and over-assessed.
  - Board: No appraisal/value analysis provided.
6. 117 Broad Street - Petition Granted
  - Appellant: Building is not worth what City claims it is.
  - Board: Adjust land value with 25% reduction for size, shape and topo and adjust building depreciation code to fair (\$161,100).
7. Burlington Avenue Lot 11 - Petition Granted
  - Appellant: Wetlands on property.
  - Board: Reduce value 5,000 for wetlands.
8. 54 Carolina Road - Petition Granted
  - Appellant: Home never inspected. Average value for 3 family like property is 284,000. The appraisal on property was too high and unfair.
  - Board: Change depreciation code to "A" for average based on comparable analysis.

Deliberations from appeals heard March 9, 2009:

1. 150 Central Street - Petition Granted
  - Appellant: Property over assessed, see appraisal.
  - Board: Adjust appraised value to \$410,000 based on vacancy, revisit and adjust upon occupancy.
  
2. Century Drive, Lots 8, 9, 10, 11 and 12 - Petition Granted
  - Appellant: Overvaluation – square foot value exceeds fair market value. No consideration of obsolescence affecting the property’s value. Notice of assessment change attached.
  - Board: Building deemed to be in excellent condition per City and Board member site inspection February 25<sup>th</sup> 2009 3:00 pm. Adjust card data to accurately reflect building materials and engineering data. Adjust value to reflect changes. Adjust four-story structure to show cinder block – no fire resistant steel.
  
3. 11 East Main Street - Petition Denied
  - Appellant: Properties are over-assessed. See appraisal.
  - Board: Appraised lot value deemed to be accurate. See adjustments to adjacent building #150 Central Street.
  
4. 61 East Main Street - Petition Granted
  - Appellant: Increase in assessed value seems to be rooted in an intangible asset (leases). Our increase was 90% over the previous year. The building is partially condemned.
  - Board: Adjust value – 5% per owner’s income statement.
  
5. 371 Emmett Street, Unit 34 - Petition Denied
  - Appellant: High increase in my tax bill for my condo.
  - Board: Appraised value deemed accurate based on review and comparable analysis.
  
6. 33-35 Emory Court - Petition Denied
  - Appellant: Substantial increase in monthly payments due to tax increase. Rental income does not cover mortgage expenses. Financial loss on a monthly basis.
  - Board: Appraised value deemed accurate.
  
7. 1379 Farmington Avenue - Petition Denied
  - Appellant: Valuation is too high. The building costs were lower than the replacement cost.
  - Board: Value in excess of 500,000.

8. 1462 Farmington Avenue - Petition Denied
  - Appellant: Assessment unfair. Unrealistic. Does not accurately reflect value of the property.
  - Board: Purchase price in excess of town value.
9. 540 Fern Hill Road - Petition Denied
  - Appellant: Assessment is about \$30,000 too high. The house right next door sold for \$340,000. House built for \$213,000, \$44,000 for land. Total price paid \$356,000.
  - Board: Reduced by Board in 2007. Lack of value analysis.
10. 162 Fox Hollow Lane - Petition Granted
  - Appellant: Paying higher taxes than other comparable properties in our area.
  - Board: Change grade from B+ to B based on street analysis.
11. 82 George Street - Petition Denied
  - Appellant: Taxes doubles and cannot afford the drastic increase.
  - Board: Appraised value deemed accurate.
12. 101 Hepworth Street - Petition Granted
  - Appellant: Appraisal Company never saw the inside of house. Small “finished” basement is a small room that floods and is moldy; no longer has carpet and is used for storage only. No improvements have been made.
  - Board: Change basement to all unfinished.
13. 94 Hull Street - Petition Granted
  - Appellant: Taxes have doubled for no reason.
  - Board: Adjust appraised value to \$193,700 per review and analysis.
14. 386 King Street - Petition Granted
  - Appellant: Assessed too high.
  - Board: Adjust lot to reflect privately owned property, not municipal lot. Adjust value to reflect.
15. 284 North Main Street - Petition Dismissed
  - Appellant: Excessive assessed value.
  - Board: Value over \$500,000. Owners and appraisers to meet with assessor on Thursday 3/12/2009 4:00 pm. No valuation analysis provided.
16. 13 Tulip Place - Petition Denied
  - Appellant: The taxes have doubled and cannot afford the increase.
  - Board: Appraised value deemed accurate.

17. 21 Reilly Place - Petition Granted
  - Appellant: The taxes have doubled and cannot afford the increase.
  - Board: Reduce appraised value to \$218,800 based on comparable analysis.
18. 92 Sherman Street - Petition Granted
  - Appellant: Highly inflated increase on reassessment compared to other homes in area.
  - Board: Adjust depreciation code from “G” to “A” based on comparable analysis.
19. 503 Stevens Street - Petition Granted
  - Appellant: In comparison, this property has higher assessment. Upon assessment driveway covered in half stone; old outdated kitchen and bathrooms; old worn-out carpeting; original furnace; original windows; unfinished basement; rotting deck, original roof; only 2 bedrooms; and located on a busy street.
  - Board: Reduce value 5,000 – on comparable analysis and documented condition.
20. 38 Summer Street - Petition Granted
  - Appellant: Appraisal too high.
  - Board: Per appraisal, reduce value 17,200.
21. 89 Swanson Drive - Petition Granted
  - Appellant: Bought house in 2007, housing market has declined over 30% or more during this past year.
  - Board: Adjust appraised value \$5,000 (reduction) due to interior condition.
22. 43 West Washington Street - Petition Denied
  - Appellant: Questioning assessment; depreciation of property.
  - Board: Lack of comparable analysis.
23. 21 Willoughby Street - Petition Granted
  - Appellant: House evaluated more than its worth.
  - Board: Reduce value by \$10,000 per street analysis.
24. Wolcott Road, Lot 42a -Petition Granted
  - Appellant: Assessment too high.
  - Board: Adjust appraised value to \$34,600 by using a 19% condition factor.

The Board heard the following Personal Property appeals:

1. Bristol Crossings LLC - Petition Denied
  - Appellant: Did not own property when town requested property list. Asking to eliminate the penalty. Purchased personal property for less than the Town's value.
  - Board: Did not file personal property list.
2. College Pro Painters - Petition Granted
  - Appellant: Only a seasonal business. Assessment of equipment too high.
  - Board: Adjust value of property to \$300.00.
3. Cousins Oil Company - Petition Denied
  - Appellant: Personal property over assessed.
  - Board: Personal property no file status.
4. Dunkin Donuts - Petition Granted
  - Location: Pine Street
  - Appellant: Personal Property estimated on unfair comparisons due to City Audit.
  - Board: Accept accountant's testimony/rendering.
5. Dunkin Donuts - Petition Granted
  - Location: 855 Farmington Avenue
  - Appellant: Personal Property estimated on unfair comparisons.
  - Board: To accept accountant's testimony/rendering.
6. E-B Carpentry - Petition Granted
  - Appellant: Small portion of the property used for business has not changed in size, appearance or value. Business actually accrued a loss in 2008.
  - Board: Receive personal property declaration. Adjust assessment to reflect declaration.
7. Modular Space Corp. - Petition Dismissed
  - Appellant: All assets were reported at office address from which these short term items are rented. No assets were non-reported.
  - Board: Value over \$500,000. No list of assets/declaration to appeal.

8. Montage Jewelers - Petition Granted

- Appellant: I gave the paperwork to someone on the Board and for some reason it turned up misplaced. I have done it like this for the last five years.
- Board: Adjust the assessment to equal last year's value of Personal Property – adjust value to equal 2007 appraisal without penalty amount.

9. Mr. Bubble's Car Wash - Petition Denied

- Appellant: Assessment on personal property incorrect.
- Board: Taxpayer agrees with assessment.

No show appeal:

1. 45 Sims Road

Board of Assessment Appeal Changes for Personal Property:

1. Gardner Wright Assoc.

- Reason: Non filer. Agreed to accept filing of declaration.

2. Walls Walks & Weeds

- Reason: Non filer. Agreed to accept filing of declaration.

3. Repair it LLC

- Reason: Non filer. Agreed to accept filing of declaration.

4. Precision Deburring

- Reason: Non filer. Agreed to accept filing of declaration.

5. Alliance Homes LLC

- Reason: Non filer. Agreed to accept filing of declaration.

6. Nancy's Hair & Home Care

- Reason: Non filer. Agreed to accept filing of declaration.

7. Marc Bachman Design

- Reason: Non filer. Agreed to accept filing of declaration.

8. Carbon Construction

- Reason: Provided proof that business never started.

9. Manchester Construction

- Reason: Per Audit

10. Webber Contraction LLC

- Reason: Non filer. Agreed to accept filing of declaration.

11. Dexon Tech

- Reason: Clerical error discovered.

12. Datum Manufacturing

- Reason: Clerical error discovered

Board of Assessment Appeal Changes for Real Estate:

1. 285 Silo Road

- Reason: Adjusted condition and sketch

2. 554 Wolcott Road

- Reason: Waterfront adjustment. Grade change.  
Basement square footage adjustment.

3. 21 Chestnut Street

- Reason: 1<sup>st</sup> floor access. Wet basement. Low ceilings.

4. 42 Park Street

- Reason: Low ceilings. Bath access though bathroom.

5. 44 George Street

- Reason: 3<sup>rd</sup> floor electric heat. Wet basement.

6. 9 Earl Street

- Reason: Wet basement. Sump pump.

7. 40 Conlon Street

- Reason: Wet basement. Low ceilings.  
Bath across hall from apartment.

8. 6-4 Orchard Street

- Reason: Wet basement. Low ceilings.

9. 347 Village St.

- Reason: Adjusted sketch. Finished upper story over base over basement.

10. Medford Street lot# 12-2

- Reason: Reduced percent of completion of subdivision based on conditional approval with stipulations. Street improvements incomplete. Per engineering lots cannot be sold at present. Estimated \$100,000 to complete street before lots can be sold.

11. Medford Street lot# 12-3

- Reason: Reduced percent of completion of subdivision based on conditional approval with stipulations. Street improvements incomplete. Per engineering lots cannot be sold at present. Estimated \$100,000 to complete street before lots can be sold.

12. Medford Street lot# 12-4

- Reason: Reduced percent of completion of subdivision based on conditional approval with stipulations. Street improvements incomplete. Per engineering lots cannot be sold at present. Estimated \$100,000 to complete street before lots can be sold.

13. Medford Street lot# 12-5

- Reason: Reduced percent of completion of subdivision based on conditional approval with stipulations. Street improvements incomplete. Per engineering lots cannot be sold at present. Estimated \$100,000 to complete street before lots can be sold.

The meeting was adjourned at 10:45p.m.

Submitted by: Susan Parker