



City of Bristol

Minutes Board of Assessment Appeals 3/11/2010

The meeting was called to order by Dominic R. Pasquale, Chairman at 1:12 p.m. on March 11, 2010.

Members Present: Dominic R. Pasquale, Chairman
James H. Minella
Stacey Raymond

Deliberations from appeals heard on March 9, 2010:

1. Lot 24a Waterbury Road – Petition Granted
 - Appellant: Value too high.
 - Board: Adjust site condition factor from 1.0 to 0.92, change appraised value from \$88,500 to \$81,400.
2. 20 Wooster Court - Petition Granted
 - Appellant: Land value too high.
 - Board: Adjust 5% on appraised value. Change condition factor from 1.0 to 0.95, change appraised value from \$147,200 to \$139,800.
3. 396 Fall Mountain Road - Petition Denied
 - Appellant: Appraised value exceeds the relevant fair market value; the property is over-assessed.
 - Board: Appraisal as of 2009, out of date with revaluation.
4. 365 Main Street - Petition Granted
 - Appellant: The appraised value exceeds the relevant fair market value; the property is over-assessed.
 - Board: Adjust 8% on appraised value; change grade from C to C-; Adjust value from \$254,500 to \$233,900.

5. Chimney Crest Manor – Personal Property - Petition Granted
 - Appellant: Personal Property was evaluated as valuable antiques. Tim’s Antiques valued at lower appraised value.
 - Board: Adjust value of furniture cost from \$75,188 to \$50,000 value for 2006, 2007, 2008 and 2009 Grand Lists per consideration of appellants value estimate and Charles B. Feldman and Associates three year audit report.

6. 80 Robin Street - Petition Granted
 - Appellant: Assessment of property too high, presented comparable assessed properties at lower values.
 - Board: Adjust condition factor from 1.0 to .85 for long utility runs. Value change from \$108,400 to \$92,200. Remove adjustment when property is developed.

7. 61 Coventry Road - Petition Granted
 - Appellant: Taxes too high because of blight condition at 95 Barbara Road and 44 Coventry Road. Zoning violation at 54 Coventry Road. Single family home with renters upstairs. Zoning officer failed to correct complaints. Complained numerous times.
 - Board: Adjust depreciation from G to A; change value from \$226,600 to \$213,200.

8. Law Offices of Demian Fontanella - Personal Property - Petition Granted
 - Appellant: Assessment valuation inaccurate.
 - Board: Accepted Declaration filing.

9. Mr. Bubble’s Car Wash – Personal Property - Petition Denied
 - Appellant: There were no improvements made to property from last assessment. No furniture, computers, tools, etc. were purchased for said location. All prior assessed items should have lost value since they are 1 year older.
 - Board: No change based on non declarant account. Leave assessment “as is” per state statute.

10. Leer Group – (9) Petitions Denied
 - Appellant: 100 Laurel Street, 26 Lincoln Place, 267 Main Street, 83 Meadow Street, 242 Queen Street, 165 Ridge Road, 171 School Street, 38 Stearns Street, and 177 West Street.
 - Board: Denied based on four properties were previous court cases, appellant did not utilize comparables from 2007 revaluation year.

11. 540 Fern Hill Road - Petition Denied
 - Appellant: Assessment too high.
 - Board: Comparable analysis not supportive of assessment change.

12. 75 Tiffany Lane - Petition Granted

- Appellant: Market value of all properties have declined. I am currently at around \$30,000 up-side-down and my property is a raised ranch and is being assessed too high compared to colonials around my neighborhood.
- Board: Adjust \$4,000 reduction in appraised value from \$295,400 to \$291,400; change code from G to A.

13. 123 Prospect Street - Petition Granted

- Appellant: Assessment at \$73,000 paid \$32,000 December 2009.
- Board: Adjust UC% complete from 30% to 27%. Change value from \$105,100 to \$99,800.

The Board broke from deliberations to hear an appeal at 2:10 p.m. from Mrs. Laviero and take a short break. The Board reconvened to continue deliberations at 2:30 p.m.

14. Lot 5B Matthews Street - Petition Granted

- Appellant: Hardship appeal; parcel improved with enormous “water culvert” in front of subject lot after purchase which prevents sale of the lot.
- Board: Adjust 50%; Change condition factor from 1.0 to 0.50; Change value from \$88,400 to \$44,200.

15. Lot 253-1 Vanderbilt Road and Lot 254-1 Vanderbilt Road - Petitions Denied

- Appellant: Hardship appeal; both properties on ledge, no city water or sewer available. Properties have been listed with numerous reputable agents through the years.
- Board: Water connections not to site. Lots could be built on, current assessment reflects reduced market value for lack of utilities in 2007 market analysis.

16. Lot 10A Donovan Court - Petition Granted

- Appellant: This property cannot be built on. It is right of way to the water.
- Board: Adjust \$1,800 reduction in appraised value; Value change from \$5,700 to \$3,900; Change condition factor from .70 to .54.

17. Colonial Tree Service – Personal Property - Petition Granted

- Appellant: No Declaration filed, petition to accept filing with penalty assessment per 2007 auditor’s report.
- Board: Grant change as petitioned.

18. Lot 10 + 10-1 Wolcott Road - Petition Granted

- Appellant: Assessor removed PA 490 land value adjustment per land split. Petition to put back in 490 per Forester report on file.
- Board: Accept Forester’s Report and waive late filing.

19. 127 Larkspur Lane - Petition Granted
 - Appellant: The property value has declined significantly since the date of last valuation. We purchased the property on 10/27/08 for \$365,000 which included furniture. We paid what we believed was a premium due to the seller's financial situation. Property value has continued to decline.
 - Board: Adjust 5% on land valuation. Change factor from 1.0 to 0.95; Value change from \$400,500 to \$395,200.

20. CL&P Properties - Petitions Granted
 - Appellant: (four properties) each parcel value indicated site as 100% developed, petition to split valuation too excess site valuation at a lower rate.
 - Board: Approve split acreage value considering excess value per revaluation schedule and assessor property inspection.

21. 439 West Street - Petition Granted
 - Appellant: Assessment records indicate 4 family average condition should be 8 family illegal use per Fire Marshall's office in poor condition.
 - Board: Work with City building officials on repairs and compliance; change value per assessor inspection.

22. 64 Valmore Road - Petition Denied
 - Appellant: Lot is in wetlands; more than half lot is water, not used.
 - Board: Assessment record indicates adjusted value for wetlands.

23. 23 Elm Street - Petition Granted
 - Appellant: Appraised value does not reflect current condition of property.
 - Board: Adjust 5% of assessment; Change UC percentage complete from 68% to 63%; Value change from \$233,100 to \$221,500.

24. 127 Roberts Trace - Petition Denied
 - Appellant: Do not understand assessment increase considering current market values have declined.
 - Board: Discrepancy in square footage on plans referred to Assessment Technician, assessment increase noted as effect of Certificate of Occupancy.

25. 331 Park Street - Petition Denied
 - Appellant: This is a dilapidated/blighted/vacant property for 4 years/destroyed by vandals, roof leaks water, everything stripped and falling apart.
 - Board: City assessment indicates property factors stated by appellant in 2007 market analysis.

26. 287 West Street – Petition Granted.
 - Appellant: Property value is over-assessed.
 - Board: Adjust depreciation code from A to F; change value from \$296,600 to \$267,400. Revisit and adjust according to future permits.

27. 327 West Street – Petition Granted
 - Appellant: Assessed values do not represent fair market value in 2007.
 - Board: UC percentage of completion change from 69% to 50%; change value from \$150,200 to \$121,000.

28. 486 Farmington Avenue – Petition Granted
 - Appellant: Disagree with valuation method.
 - Board: Adjust value from \$1,935,000 to \$1,750,000; change income approach to value adjusting cap rate analysis.

29. 325 Oakland Street – Petition Granted
 - Appellant: Over-valuation and disproportionate assessment.
 - Board: Adjust income value analysis too \$10.00 per square foot with 4% vacancy charge at 9.5 cap.

30. Crandall Paving – Personal Property – Petition Denied
 - Appellant: No such company as Crandall Paving.
 - Board: Sub-business under Crandall Associates. Lack of documentation.

31. New Horizons Counseling Center – Personal Property – Petition Denied
 - Appellant: No such company as New Horizons.
 - Board: Sub-business under Crandall Associates. Lack of documentation.

32. 165 Ridge Road – Petition Denied
 - Appellant: Value adjustment.
 - Board: Dismissed.

33. 353 Main Street – Petition Granted
 - Appellant: Over-valued in 2007 and explanation for \$20,000 increased assessment. Delete one bathroom.
 - Board: Approved, change UC % complete from 68% to 50%. Change carpet to wood, change bath from 3 to 2; adjust bathroom and kitchen to average.

34. 41 Stafford Avenue – Petition Granted
 - Appellant: Property in poor condition is in a flood plain and building department condemned small rear building section.
 - Board: Adjust under construction % complete; change value from \$1,195,000 to \$1,019,500 per Building Official condemned rear section.

35. Connecticut Lawn Care – Personal Property – Petition Granted
- Appellant: Sold some of my equipment in June 2009 and dissolved the LLC in early December 2009.
 - Board: Adjust value to market value and new assessment of \$11,620.

No Shows for afternoon 3/9/2010 session of the Board of Assessment Appeals were:

- RE - 22 Pine Street
- PP - Robair, Kerry
- PP - 1516 Stafford Avenue
- PP - Kentrucky Fried Chicken
- RE - 77 Bonnie Court

No Shows for evening 3/9/2010 session of the Board of Assessment Appeals were:

- PP – Makara’s Signature Landscaping
- PP – Healthy Life Choices
- PP – Justitia International
- RE – 27 Fair Street
- RE + PP – Clarion Inn
- RE – 90 Rowe Place
- RE – 880 Burlington Avenue

The following applications were withdrawn from the Board of Assessment Appeals:

PP – Yankee Decorating
RE – Lot 4/6 Farmington Avenue
RE – Lot 5 Farmington Avenue
RE – 293 Farmington Avenue

The 3/11/2010 Board’s deliberation meeting was adjourned at 4:41 p.m.

Submitted by: Susan Couture