

**TOWN OF EAST LYME**  
**BOARD OF ASSESSMENT APPEALS**  
**SEPTEMBER 23, 2014**  
**SPECIAL MEETING MINUTES**

**Members Present:**  
**Mike Foley, Chairman**  
**Sue Graham**  
**Ralph Napiany**  
**Joan Schwartz**  
**Mary Ann Salvatore**

FILED IN EAST LYME  
CONNECTICUT  
Sept 25, 2014 AT 9:50 AM PM  
*Karen Galton, Clerk*  
EAST LYME TOWN CLERK

Mr. Foley called the meeting to order at 7:00 p.m.

**Motion (1) Ms. Graham moved to approve the January 8, 2014 Minutes as submitted.**

**Seconded by Ms. Salvatore.**

**Motion Passed 5-0.**

**Motion (2) Ms. Graham moved to approve the March 10, 2014 Minutes as submitted.**

**Seconded by Mr. Napiany.**

The members questioned whether Mr. Nickerson had provided a letter to the Assessor after the meeting signed by his wife allowing him to represent her at the Appeal

**Motion Passed 5-0.**

**Motion (3) Ms. Graham moved to approve the March 11, 2014 Minutes as submitted.**

**Seconded by Ms. Schwartz.**

**Motion Passed 4-0-1 (Mr. Napiany abstained)**

**Motion (4) Ms. Salvatore moved to approve the September 6, 2014 Minutes as submitted.**

**Seconded by Ms. Graham.**

**Motion Passed 5-0.**

Mr. Foley stated the Board had received a letter from Attorney Mark Zamarka dated September 16, 2014. Mr. Foley read the letter to the Board (Attachment A).

The Board continued Mr. David Godbout's hearing on his two motor vehicles, List numbers 505784 and 505785.

Mr. Foley stated they will only hear about those two vehicles.

Mr. Foley swore in Mr. Godbout.

Mr. Godbout asked to speak about the letter from Attorney Zamarka. He stated that Mr. Zamarka is the Town Attorney and he shouldn't be representing the Board and the Town.

Mr. Foley asked Mr. Godbout for information on his vehicle.

Mr. Godbout presented a Motion to Disqualify a Member. He believes he won't get a fair and impartial trial.

Mr. Foley stated this is not a trial, they are not a jury and this is not a courtroom.

Mr. Godbout stated if he believes a member is not going to be fair he can file a Motion.

Mr. Foley asked Mr. Godbout for information on his vehicle.

Ms. Graham stated this Board can only rule on the condition of vehicles. They can't rule on the process. They need to hear about the condition of his vehicles.

Mr. Godbout presented the Board with a Memorandum of Law.

Ms. Graham stated that Memorandum goes to the process. Is there anything wrong with the vehicles? She recommended he take his concerns about the process to OPM.

Mr. Foley stated we have an opinion from the Town Attorney on this; he should take his issues up with OPM or the Court.

Ms. Graham suggested he go to his legislature. This Board can't change the process.

Mr. Godbout stated the process is this hearing. He has the right to have a meaningful hearing.

Ms. Graham stated they want to hear about the cars.

Mr. Godbout stated after the last meeting he went to Girard Motors with his 2007 Altima on September 8<sup>th</sup>. They gave him an estimate on what it would take to bring his car to clean condition. He stated he wants to ask Attorney Zamarka a question. He asked for an adjournment. His estimate to get his vehicle to clean condition is \$4329.00. He has testimony from the Assessor that she never looked at his car.

Ms. Graham stated he is getting back to the process.

Mr. Godbout stated he got an estimate for his Insight to repair that car. He believes the estimates should be subtracted from the value. He revised the assessed value for the Altima to be \$4,719.00. He believes the Insight Assessed value should still be \$9,589.00. The mileage on the Altima as of October 1,

2013 was 72,000. The Insight mileage is not excessive. He suggested they read his Memorandum of Law.

**Motion (5) Ms. Graham moved to close the Special Session.**

**Seconded by Ms. Schwartz.**

**Motion Passed 5-0.**

**DELIBERATIONS:**

**Alaina King: 2007 Honda Pilot - #507967**

**Motion (6) Mr. Napiany moved to change the Assessed value to \$8,488.00 due to high mileage.**

**Seconded by Ms. Graham.**

**Motion Passed 5-0.**

**Alaina King: 2007 Honda Accord - #507976**

**Motion (7) Mr. Napiany moved to change the Assessed value to \$7,070.00 due to high mileage.**

**Seconded by Ms. Schwartz.**

**Motion Passed 5-0.**

**Scot Marchini: 2012 Ford Focus - #509492**

**Motion (8) Ms. Graham moved to change the Assessed value to \$8,593.00 due to high mileage.**

**Seconded by Ms. Salvatore.**

**Motion Passed 5-0.**

**Scot Marchini: 2008 Mazda 3 - #509490**

**Motion (9) Ms. Salvatore moved to change the Assessed value to \$3,850.00 due to high mileage.**

**Seconded by Ms. Graham.**

**Motion Passed 5-0.**

**Ray Greenwood: 1974 Toyota Landcruiser - #506019**

**Motion (10) Ms. Salvatore moved to change the Assessed value to \$368.00 due to high mileage.**

**Seconded by Ms. Graham.**

Motion Passed 5-0.

Kenneth Zelvin: 2005 Subaru Legacy - #516956

Motion (11) Ms. Graham moved to change the Assessed value to \$5,618.00 due to high mileage.

Seconded by Ms. Salvatore.

Motion Passed 5-0.

Qimin Liu (representing Xue Li): 2000 Honda Accord - #508799

Motion (12) Ms. Graham moved to lower the Assessed value to \$500.00 due to the submitted accident.

Seconded by Ms. Schwartz.

Motion Passed 5-0.

Cecily Bradley: 2006 Volvo XC70 - #501595

Motion (13) Ms. Salvatore moved to change the Assessed Value to \$7,070.00 due to high mileage.

Seconded by Ms. Graham.

Motion Passed 5-0.

Karen Zelvin: 2000 Volvo C70 - #516955

Motion (14) Ms. Graham moved to take no action on this item.

Seconded by Ms. Salvatore.

Motion Passed 5-0.

\*\*Mr. Foley recused himself for the next two deliberations.

David Godbout: 2012 Honda Insight - #505785

Motion (15) Ms. Graham moved to take no action on this item.

Seconded by Mr. Napiany.

Motion Passed 4-0.

David Godbout: 2007 Nissan Altima Hybrid - #505784

**Motion (16)** Mr. Napiany moved to change the Assessed value to \$7,145.00 per evidence presented.

**Seconded by Ms. Schwartz.**

**Motion Passed 4-0.**

Ms. Graham stated that there was a mistake in the September 6, 2014 Minutes that was overlooked. On the second page David Godbout's vehicle is a 2007 Nissan Altima Hybrid, and is not a 2007 Honda Insight Hybrid.

**Motion (17)** Ms. Schwartz moved to adjourn the meeting at 8:20 p.m.

**Seconded by Ms. Graham.**

**Motion Passed 5-0.**

**Respectfully Submitted,**

A handwritten signature in cursive script that reads "Karen Miller Galbo".

**Karen Miller Galbo  
Recording Secretary**



WALLER  
SMITH &  
PALMER<sup>PC</sup>  
Attorneys at Law

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MARK S. ZAMARKA  
CATHERINE A. MARRION  
MATTHEW R. KINELL

September 16, 2014

East Lyme Board of Assessment Appeals  
P.O. Box 519  
Niantic, CT 06357

OF COUNSEL:  
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+ ALSO ADMITTED IN RI  
\* ALSO ADMITTED IN MA

Re: David Godbout motor vehicle assessments, List nos.  
505784 & 505785

Dear Board Members:

You have requested our advice regarding the following questions:

1. Did the Assessor follow proper procedures (related to the assessment of motor vehicles) according to the recommendations of the Connecticut Office of Policy and Management ("OPM")?
2. Can the Board of Assessment Appeals ("BAA") act upon the OPM recommendations?

Pursuant to General Statutes §12-71d, prior to October 1 of each year, the OPM Secretary "... shall recommend a schedule of motor vehicle values which shall be used by assessors in each municipality in determining the assessed value of motor vehicles for the purpose of property taxation."

On September 27, 2013, OPM issued to all municipal assessors a memorandum entitled "Recommended Motor Vehicle Pricing Schedule for the Grand List of 2013." The memorandum notes that the "NADA Official Used Car Guides (New England Edition) – Clean Retail" are to be used for the 2013 Grand List. The memorandum further states that these schedules reflect the 100% average retail price, i.e. "Clean Retail Value." The memorandum applies to the 2013 Grand List, including Mr. Godbout's vehicles.

The documents submitted by Mr. Godbout at the BAA meeting on September 6, 2014, include what purports to be the Assessor's worksheets for his vehicles, a 2007 Nissan Altima and a 2012 Honda Insight. The Assessor has indicated that the values listed thereon were derived using the above referenced NADA Guide, as directed by OPM.



WALLER  
SMITH &  
PALMER<sup>PC</sup>  
Attorneys at Law

For the foregoing reasons, it is our advice that the Assessor properly followed the guidelines set forth by OPM. The BAA is entitled to rely on those determinations in their deliberations, as well as any evidence of value submitted by the vehicle owner.

If you have any questions or comments we would be pleased to respond.

Very truly yours,

A handwritten signature in black ink, appearing to read "Mark S. Zamarka", is written over a circular stamp or seal.

Mark S. Zamarka, of  
Waller, Smith & Palmer, P.C.

Cc: Donna Price-Bekech