

**Town of East Lyme
Board of Assessment Appeals
March 9th, 2020
Meeting Minutes**

Members Present:

Patrick Hughes, Chair
Tracey Lizza
Suzanne Szupiany
Anthony Attanasio
Mike Bekech

FILED IN EAST LYME
CONNECTICUT
Mar 12, 20 20 AT 8:26 AM/PM
Bradley Karem ATC
EAST LYME TOWN CLERK

Also Present:

Diane Vitagliano, Town Assessor

Mr. Hughes called the Board of Assessment Appeals to order at 6:00 p.m.

I. Appeals-

1. Todd & Jenny Sakowski, Niantic Public House & Brewery, LLC

Joe Kiah was in attendance acting as agent for Todd & Jenny Sakowski, and Mr. Hughes swore Mr. Kiah in.

Mr. Kiah provided the Board with a letter for the record (attached.) Mr. Kiah explained the crux of the situation:

- The Niantic Public House is a new business.
- The Applicants acknowledge that the first filing of the Declaration of Personal Property was submitted a week late.
- Their QuickBooks software was not capable of producing the correct information on the due date which was Mr. Kiah's responsibility.
- In turn, their 2018 tax return was not completed by their CPA until October 15th, 2019.
- They're not arguing the penalty they must pay, which is 25% of their assessed value.
- They're asking that the manufacturing machinery & equipment exemption (which was previously denied due to the late paperwork), be granted.
- They were unaware that they could have paid \$50.00 and asked for a 45 day filing extension.

Mr. Bekech clarified that they're not appealing the penalty but the exemption and Mr. Kiah confirmed that is correct.

2. Nancy Gan & Tao Wang, 30 Village Drive

Ms. Gan and her Real Estate Agent Mr. Wang were in attendance and Mr. Hughes swore them both in. Ms. Gan and Mr. Wang shared the following:

- She feels that the assessment of her house is too high when compared to the rest of her neighborhood.
- The other homes in the neighborhood have finished basements but that space is not included in their square footage like hers is.
- The house is not in great shape.
- The hill in back of the house limits usage and the driveway is problematic.
- Her taxes are similar to the Orchard homes which are larger and were built more recently.
- She feels the home is worth \$386,000 instead of \$450,000.

Mr. Wang provided the Board with printouts from Vision Government Solutions of the neighboring homes.

Mr. Bekech asked Ms. Gan to confirm the accuracy of her field card and Mr. Hughes asked if the C-Factor had been previously reduced because of the topography. Ms. Gan added that the land in back of the home is wetlands and useless.

3. Phillip Delaney, 34 Huntley Court

Mr. Delaney was in attendance and accompanied by his neighbor, and Mr. Hughes swore them both in. Mr. Delaney provided the Board with several photos of his property for the record (attached) and gave a brief history of the effect storms such as Hurricane Carol, Sandy, and Irene have had on his property in regards to flooding. Mr. Hughes asked what Mr. Delaney is seeking. Mr. Delaney further explained that three quarters of his property floods really seriously, which prevents any gardening, building or plain utilization.

Mr. Delaney's neighbor said he mows Mr. Delaney's lawn and often gets stuck due to the large amount of water. Mr. Delaney said the appraised value of his land is too high based on the flooding; he can't finish his basement or have a workshop because it's too risky. His neighbor observed that everything in the basement has to be 4 feet off the ground. Mr. Hughes asked if there is a percentage he would like it to go down and Mr. Delaney responded 35% for the home and 50% for the land if reasonable; to him, this is a conservative number. He thanked the Board for the opportunity to speak.

4. Xu Yang, 32 Upper Pattagansett Road Unit 8

Ms. Yang provided the Board with a copy of her condominium inspection report and shared some of the following:

- The outdoor heat pump is near the end of its life and the inside system is already past its life expectancy.

- The assessed values of the other units in her building are well below hers and have a new heating system.
- She was told her assessment is higher because her kitchen and ½ bath were remodeled prior to her purchasing the home; much of this information and so-called remodel is exaggerated.
- The square footage was advertised as 2,000 when in actuality it's 1,500.
- If it was remodeled, it was years ago.
- The doors and windows are old and the sliding doors & seals are a major issue.

Ms. Yang acknowledged that the purchase price was slightly lowered based on the cost of replacing the heating system as well as the old age of the doors and windows. Mr. Hughes recommended checking to see if her doors have a warranty on them.

5. Lisa Pellegrini, 42 South Lee Road

Mr. Hughes swore Ms. Pellegrini in. Ms. Pellegrini provided the Board with a GIS map and some photos (attached), and explained that she has two concerns-

- 1) the condition of the house and inconsistencies in the record
- 2) access to the property.

Ms. Pellegrini shared some of the following:

- She has two lots, one has her house on it and the other is just a lot.
- The photo of her lot shown on one of her field card's is incorrect.
- The field card for her home says she has an open porch and crawl space when she doesn't.
- She has an enclosed porch.
- The railroad is located in back of the empty lot and the portion in yellow on the GIS map is a Town road which hasn't been improved; the photos also show the large tree which tilts over her house.
- The Town doesn't maintain the road so she has drainage issues.

Ms. Pellegrini detailed her attempts to have the tree removed, how she met with the First Selectman, the Director of Public Works and the former Tree Warden; signage was placed on her property to request removal of the tree but two neighbors wrote letters in protest which the former Tree Warden refused to disclose. Ms. Pellegrini also detailed her original hope to remove the tree, build a garage and access the property. She noted that she has currently must park on the street which she is not supposed to do.

Ms. Pellegrini said the assessment was raised due to the mls photos, which made the condition appear better than it actually is; 10 Mamacock is a comparable home, assessed at the same amount, and the house and lot are both bigger and in a better location. She would like the assessment to go back to the previous value of \$165,000. Ms. Pellegrini said the Town needs to do something about the tree and in the meanwhile she would like some relief.

6. Christine & Andrew Towpasz, 7 Islanda Court

Mr. Hughes swore Mr. and Mrs. Towpasz in and the couple went on to explain why they believe they're over assessed:

- They live at 21 Pattagansett Road and did a lot line revision to accomodate a garage on their property.
- An easement was done to allow garage access.
- The land left over in that reduced lot are wetlands and usable but assessed as a lot which has not been changed.

7. Left Rail Properties, 46, 48 & 50R Lovers Lane

Jeff Messina of Left Rail Properties was in attendance and Mr. Hughes swore him in. Mr. Messina detailed the history of the property and explained that the assessment for each of these three lots is inconsistent because in their current condition, they're not buildable; the land is unimproved and needs drainage. He said the value they're assessed at are for lots ready to go while \$90,000-\$100,000 would be needed to make all three lots buildable.

Ms. Lizza asked about access to the lots. Mr. Messina noted 20 Seebeck is comparable in a sense, but unlike his because it is ready to build on and twice the size. He also explained that a portion of lot 48 is needed for drainage as well as a common driveway, yet is being assessed at the same value as the other two lots.

8. Ingid Lin, 3 Darrow Court

Ms. Lin was not in attendance.

9. 283 BPR LLC/Pazzaglia Construction, 283 Boston Post Road

Jeanine, an employee of Pazzaglia Construction was in attendance as agent, and Mr. Hughes swore her in. She detailed how the assessment is too high and noted the two buildings are mirror images of each other yet their amounts on paper are different; there are three garden apartments, 1st floor commercial and 2nd floor apartments and this information is incorrect on the field card. She said they would like the value to be reduced from \$587,000 to \$520,000.

10. Harry & Beverly Picazio, 28 Grassy Hill Road

Mr. and Mrs. Picazio were in attendance and Mr. Hughes swore them both in. Mr. Picazio submitted a statement for the record (attached.) He detailed his large tax bill and 19 acres of excess land he can't do anything with. Mr. Picazio said he's currently assessed at \$106,000 and according to a local appraiser, \$19,000 would be more appropriate since he can't subdivide it.

Mr. Bekech explained how 25 acres are needed to qualify as forestry. Mr. Hughes said the Board would try to look at as many comparables as possible.

II. Adjournment

MOTION (1)

Mr. Hughes moved to adjourn the Board of Assessment Appeals meeting at 8:22pm.

Mr. Attanasio seconded the motion.

Motion carried, 5-0-0.

Respectfully Submitted,

Brooke Stevens
Recording Secretary

March 9, 2020

From: Niantic Public House & Brewery, LLC (Todd and Jenny Sakowski)

To: East Lyme Board of Assessment Appeals

Re: Personal Property Assessment- List# 44459, 243 Main Street- Niantic Public House & Brewery, LLC

Good evening,

Thank you very much for allowing us this opportunity to appeal our first Personal Property Tax assessment as a new business in town. My name is Joe Kiah. I have been assisting Todd and Jenny Sakowski, owners of The Niantic Public House with setting up their financial control and reporting systems since late last summer. I have long been involved in a couple of small businesses in Niantic, owning Village Wines & Spirits on Main Street and Lyme Shores Racquet Club on Colton Road.

The basis for our appeal is rooted in a desire for the Town of East Lyme to be more fair and supportive to a new small businesses starting up in town. First of all, we acknowledge that the first original filing of the Declaration of Personal Property was submitted about a week late due to the fact that our QuickBooks accounting system was not yet capable of producing the correct information, which was my responsibility. Unfortunately, their 2018 Tax return was not completed by their CPA until Oct 15, 2019, leaving me insufficient time. However, we are not contesting the prescribed penalty equal to 25% of the assessed value. What we are asking for is your relief from the additional penalty brought about by the subsequent denial of the Manufacturing Machinery and Equipment Exemption, which in total far exceeds the 25% penalty, essentially here resulting in a triple penalty.

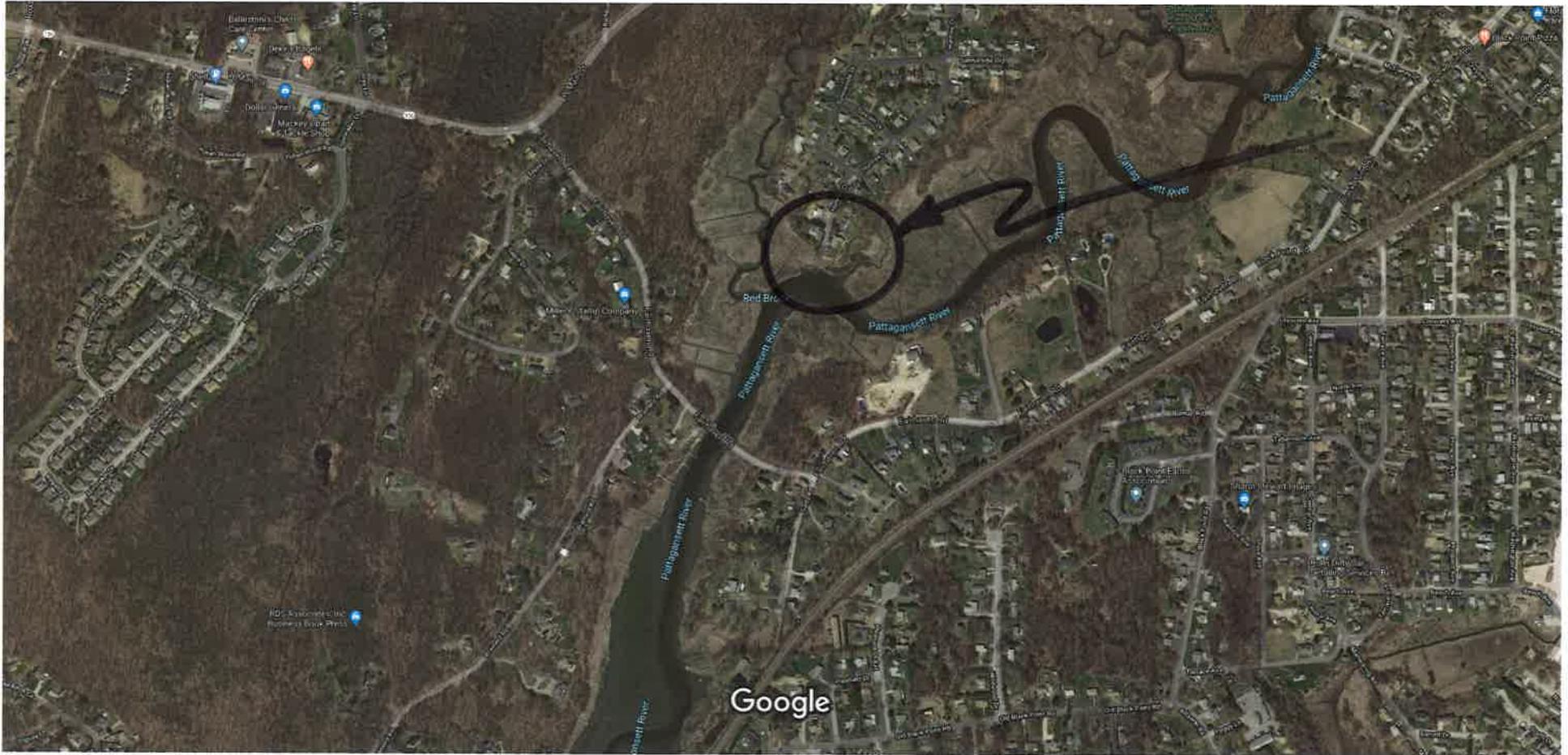
To put it into perspective, the total Net Depreciated Value submitted was \$125,229. The Machinery Exemption was submitted for \$69,624, leaving a declared net asset value of \$55,605. The Town's assessment has been set at the \$125,229 plus 25% penalty of \$31,307, for a total of \$156,536 and at 70% netting to \$109,575. The 25% late filing fee will cost the Sakowskis about \$400 in additional tax. They accept that. However, the denial of the Machinery Exemption will cost them an additional \$900 to \$1,000 tax penalty.

During the first week of November 2019, I visited Town Assessor Diane Vitagliano, requesting relief. She was very understanding, but told me that she had no discretion, that her hands were tied by the regulations. What we have subsequently learned is that she did have the discretion to grant us a 45 day filing extension, for an additional late fee of \$50. That would have been far less punitive than the \$1,000 penalty the Sakowskis are facing. Please understand that they have invested over \$200,000 in starting up this business and as is expected, lost money in their first full year of operation, and while 2020 is looking much more promising, cash remains very tight. If they go under, everyone loses, certainly the Sakowskis, but also the Landlord, the Town and the public who love this new addition to the town.

In summary, we respectfully request that the Board of Assessment Appeals takes into consideration that as first time small business filers we really needed part of that 45 day extension of time to file, and therefore request that you please use your discretion to allow the Manufacturing Exemption Claim, which was duly filed on November 14, 2019. This would result in a change to the Net Assessment from \$109,575 to \$48,654.

Respectfully submitted,

Todd and Jenny Sakowski (with Joe Kiah as Agent)



Imagery ©2020 Maxar Technologies, New York GIS, U.S. Geological Survey, USDA Farm Service Agency, Map data ©2020 200 ft





Imagery ©2020 New York GIS, Map data ©2020 20 ft

Hurricane Carol 1961

SANDY

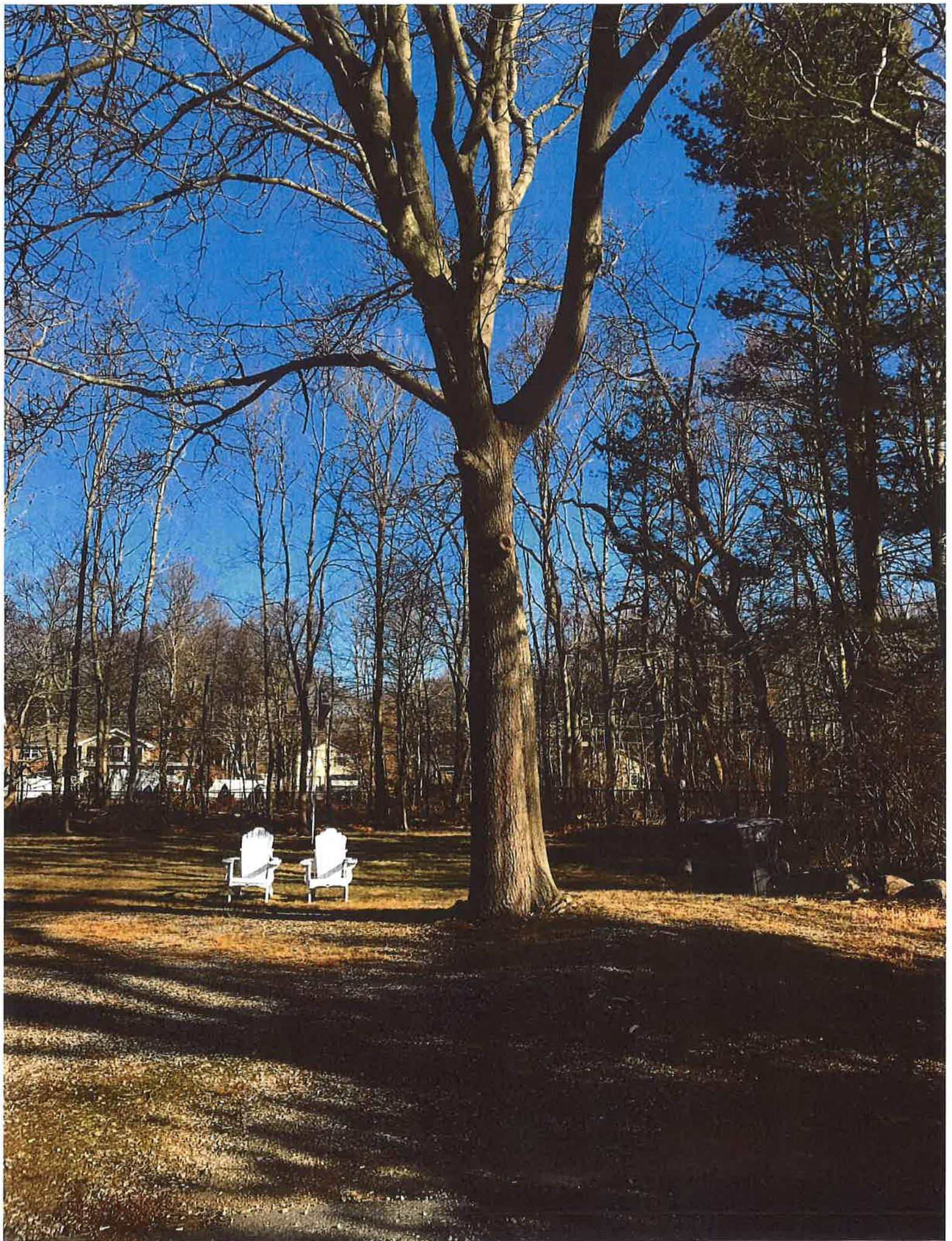


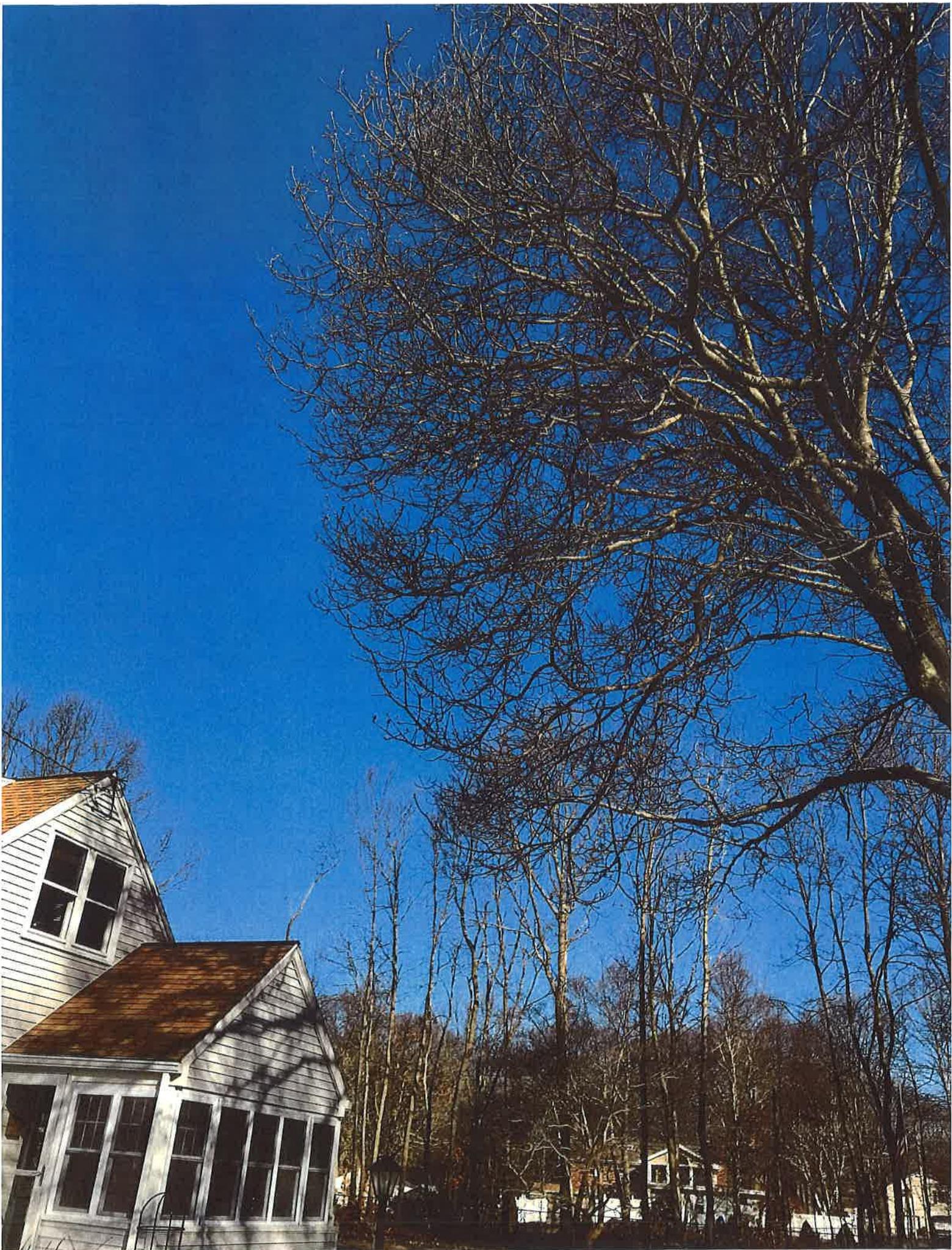






















Harry (Bud) & Beverly Picazio

28 Grass/Hill Road, East Lyme, Ct.

I need help as my tax burden is unbearable. Presently I am paying \$12,084 a year, \$1000 per month \$250 a week!! Our town spending keeps going up unchecked with the thinking if they need more cash to spend, just raise the property valuation, which of course raises the taxes.

This year I am turning 80 years old. My income is not going up it has been going down. Am I supposed to sell my home my wife & I love ? I hope not, is there is a way to make taxes affordable.

I am hoping that we can find a way to lower our tax burden, We are in a one acre zone; our lot is approximately 20 acres. Over half of the land is wooded, perhaps we can use Public Act 490 forestry??

Another issue I would like to discuss is my excess land valuation. Lets say I have 19 excess acres with a town appraisal of \$106,900, or about \$5,626 per acre. I am an experienced Realtor & have spoken to an active Real Estate Appraiser; excess acreage especially if is not subdividable is given a value of +/- one thousand dollars per acre. In my case the excess land cannot be developed since my driveway is a right of way & is only 12 feet wide.