

Board of Assessment Appeals March 9th, 2021 Meeting Minutes

Meeting Link:

<https://us02web.zoom.us/j/87309866784?pwd=aHZ2aHF5WDhDNGJ5Zk1zckU3WVRxUT09>

Members Present:

Patrick Hughes, Chair

Tracey Lizza (joined at 6:21 p.m.)

Suzanne Szupiany

Anthony Attanasio

Mike Bekech

Also Present:

Diane Vitagliano, Town Assessor

The Regular Meeting of the East Lyme Board of Assessment Appeals was held on Monday, March 9th, 2021, at 6:00 p.m., via Zoom; this teleconference was recorded in its entirety and in accordance with the requirements of executive order 7B, issued by Governor Lamont, which allows for public meetings to be held over teleconference.

I. Roll Call and Call to Order

Mr. Hughes called the Board of Assessment Appeals to order at 6:02 p.m.

II. Deliberations

1. Niantic Cinema Corp.

Mr. Hughes noted Mr. George Mitchell, representative from Niantic Cinema Corp., provided the Board with a copy of the letter from New England Theater Supply-

<https://eltownhall.com/wp-content/uploads/2021/03/Mitchell-BAA-Supporting-Documents.pdf>

Mr. Hughes said the recording equipment of Niantic Cinema Corp. has been devalued significantly over the last year and the used market is saturated. He said right now the personal property is at \$77,020 and the Applicant believes it's worth \$7,700; given the letter he's of the belief that the total value is \$20,000.

Mr. Bekech said he objects to that because he is not including the rest of the theater- he has signage, seats, and a ticket machine. He added that it's almost half a million dollars of equipment and has a value in use. Mr. Bekech said if you pull the engine out of your car it's not going to have the same worth as it would intact.

Mr. Hughes said the personal property card shows that the \$66,690 assessment figure is based on the devalued equipment and Mr. Bekech said he stands by his remarks and that the Applicant is talking about junk value. He said he stands in objection of taking that figure down 70%. Mr. Hughes asked if he has a figure, that right now it's essentially worthless since the theater has been and continues to be closed.

Mr. Hughes said he stands by what the Applicant says and that the equipment is obsolete, and it's not just 10% or even 20%. Mr. Bekech responded that it's operational and Mr. Hughes said it should be lowered at least 40%.

Mr. Bekech said if you look at Millstone it's still operational and if you built a power plant today and won't be constructed the same way but that doesn't change the fact that the current plant still works. Mr. Hughes said the assessment for Millstone has decreased due to its current condition. Mr. Bekech said the theater has been closed for a year but so have the restaurants

The Board further discussed the appeal.

Mr. Attanasio said he thinks Mr. Bekech is saying if restaurants came in they could make the same appeal.

MOTION (1)

Mr. Bekech moved to reduce the personal property assessment by 10% due to economic obsolescence and change the inventory category to "0."

Mr. Attanasio seconded the motion.

Motion carried, 3-2-0.

Nay: Mr. Hughes and Ms. Lizza.

2. Peter & Diane Traygis

The Board briefly discussed the appeal and Mr. Hughes noted the trailer isn't really usable.

MOTION (2)

Mr. Bekech moved to use the base value of \$4,000 suggested by Diane Traygis and change the assessment to \$2,800 due to the poor condition of the trailer.

Ms. Szupiany seconded the motion.

Motion carried, 5-0-0.

3. Cherry Hill Farms LLC

Mr. Hughes said the parcel is landlocked due to their own actions and Ms. Lizza said it seems like they're doing what they can to rectify the situation.

MOTION (3)

Mr. Hughes moved to take no action.

Ms. Szupiany seconded the motion.

Motion carried, 5-0-0.

4. Brian Harris & Deborah Jett-Harris

Mr. Hughes said they've unfortunately been through a lot but he believes this is a civil situation. He noted the amount of material they've collected which could be utilized for civil litigation.

Mr. Bekech said they can use economic obsolescence to offer relief which can be removed when the situation is remedied or during the next reval. He said he thinks Ms. Jett-Harris did everything she could and the Town, specifically the Blight Officer, Zoning Officer, and ZBA Officer, failed her.

MOTION (4)

Mr. Bekech moved to reduce the value of the entire property by 5% due to economic obsolescence.

Mr. Hughes said he doesn't think they should set a precedent regarding blight and that he doesn't think they're in a position to judicate that.

Mr. Attanasio said it affects the land value and Ms. Szupiany and Ms. Lizza, who are both realtors, said the blight would be a big deterrent for buyers.

Mr. Bekech said he wouldn't suggest a reduction if they didn't have the amount of documentation that they do.

The Board further discussed the appeal.

Mr. Bekech said it's economic obsolescence because it's happening outside of the property.

Mr. Attanasio seconded the motion.

Motion carried, 5-0-0.

5. M&M Fisheries

No one from M&M Fisheries attended the hearing and no action was taken.

6. Richard B. Gada TR

Mr. Hughes said the Applicant said the large warehouse was put on the wrong property card.

Ms. Vitagliano said they did a lot line revision but didn't follow any deeds; the property is under the ownership of the Richard Gada Sr. Trust. She said the property they referred to as 79-87 West Main Street is actually two different parcels and she would have liked to list it under the MRB Associates parcel, but the building is bigger than that parcel.

Mr. Attanasio said he doesn't think any action should be taken until something is done regarding the deeds.

Mr. Hughes said the deeds aren't correct.

MOTION (5)

Mr. Attanasio moved to take no action due to the uncertainty of the property lines; two separate entities have ownership, property needs transfer from Trust to MRB by deed.

Ms. Szupiany seconded the motion.

Motion carried, 5-0-0.

7. Thomas J. Hall

The Board briefly discussed the appeal.

MOTION (6)

Mr. Bekech moved to reduce the assessment by 10% to \$19,110 to be in line with the State of Connecticut's reduction in sales tax.

Ms. Szupiany seconded the motion.

Motion carried, 5-0-0.

8. Richard Kimball

Mr. Attanasio noted he provided them with copies of his Florida registrations. Mr. Hughes said he thinks it's cut and dry; he's using a Connecticut address as his place of residence.

MOTION (7)

Mr. Hughes moved to take no action.

Ms. Szupiany seconded the motion.

Motion carried, 5-0-0.

9. Patricia M. Hansen

The Board discussed the appeal and examined the other Cherry Street property cards. Mr. Bekech said looking at the cards for 7,9, 13, 17, 19, 25, and 11 Cherry Street and all with the exception of hers (11), have neighborhood 75 listed on their cards while she has neighborhood 60. Ms. Vitagliano confirmed that the value on her card should also be neighborhood 75.

MOTION (8)

Mr. Bekech moved to change the condition to 3.15 and neighborhood adjustment to 1.15 to conform with adjacent lots.

Mr. Attanasio seconded the motion.

Motion carried, 5-0-0.

10. Jason D. Pazzaglia

The Board discussed the appeal and Mr. Hughes noted the appraisal he provided-

<https://eltownhall.com/wp-content/uploads/2021/03/Pazzaglia-BAA-Supporting-Documents.pdf>

Mr. Bekech said the Applicant wants a \$902,000 assessment and after reviewing the paperwork he garnered the following:

- The land was valued at \$255,000.
- A cost approach figure was cited as \$1,275,000.
- The income approach figure was cited as \$1,210,000.
- On the cost approach he took off 10% of the value of the building for economic reasons.
- On the income approach he used a 20% vacancy reduction.

Mr. Bekech suggested taking \$75,000 off and setting the assessment to \$990,000. Mr. Hughes said the \$75,000 could be taken off since it's not completely finished or occupied. Mr. Bekech asked about taking 9% off the value of the building which would bring the assessment to \$989,990 with the land.

MOTION (9)

Mr. Bekech moved to reduce the assessed building value by 9% which brings the assessment to \$989,990.

Ms. Szupiany seconded the motion.

Motion carried, 5-0-0.

Ms. Vitagliano said that makes the total value \$1,309,590 and Mr. Bekech said that is correct.

11. Orchards at East Lyme & 12. Tower Co LLC

The Board did an in depth review of the appeals.

Mr. Hughes said they asked for a significant reduction- an estimated value of \$257,312 from \$318,000, and their reasoning is the tower is already being assessed under personal property.

Ms. Vitagliano said the land value is based on the income the cell site can generate which she detailed. She said the personal property aspect of this is the equipment on the tower.

The Board further discussed the appeals and examined the property cards and calculations for the other cell tower in Town.

MOTION (10)

Mr. Hughes moved to take no action on the appeal of the Orchards at East Lyme.

Mr. Bekech seconded the motion.

Motion carried, 5-0-0.

MOTION (11)

Mr. Bekech moved to reduce the personal property value of Tower Co LLC to \$68,520 in order to be more inline.

Mr. Hughes seconded the motion.

Motion carried, 5-0-0.

III. Assessor Changes

Ms. Vitigliano reviewed her recommended changes and/or corrections with the Board; this is information submitted either after the grand list has been completed or the correction of clerical errors:

PERSONAL PROPERTY

1. List #44595 Delete account as Camper was replaced with a newer camper Acct #44407
2. Add to Personal Property List: Cellco Partnership Verizon Acct VZW 470826 with penalty per submitted filing
3. List # 44295 Delete as duplicate account

REAL ESTATE

- 1 .List #9967 40 Roxbury Rd. Reduce lot size by 2.37 acres. The 2.37 acres is on acct # 9990
16.1 29-1 Roxbury Rd.
2. List #2000, 18 Drabik Rd. Change Land line 1 from 038R Golf Course to 1010 Single Family
for existing residential house lot.
3. List# 5020 121 S Edgewood Rd. change unfinished construction code to 0.

MOTION (12)

Mr. Bekech moved to accept the Assessor Changes as written.

Mr. Attanasio seconded the motion.

Motion carried, 5-0-0.

III. Adjournment

MOTION (13)

**Mr. Bekech moved to adjourn the March 9th, 2021 Board of Assessment Appeals Meeting
at 8:10 p.m.**

Mr. Hughes seconded the motion.

Motion carried, 5-0-0.

Respectfully Submitted,
Brooke Stevens, Recording Secretary