

# Minutes of Board of Assessment Appeals - 03/13/23

**Date and time:** 03/13/23 6:00 PM to: 03/13/23 7:45 PM

**Present:** Brooke Stevens, Recording Secretary, Patrick Hughes, Chair, Mike Bekech, Suzanne Szupiany, Gary Cicchiello, Absent:, Kim Kalajainen

**CC:** Diane Vitagliano, Assessor

**Location:** East Lyme Town Hall (Conf. #1)  
108 Pennsylvania Avenue, Niantic, CT, 06357

**Link:** <https://app.meetingking.com/meetings/394059>

## Topics

### 1. Call to Order

**Note** Chairman Hughes called the meeting to order at 6:00 p.m.

### 2. Additions to the Agenda

**Note** There were no additions to the agenda.

### 3. Assessor Recommendations

**Note** Ms. Vitagliano discussed the recommendations and said some of the following:

The first is a math error and the change is to correct that error.

The next two were small businesses that closed with the State of CT, and they were able to prove the dissolutions with the State of CT.

**Note** Ms. Vitagliano noted that AT&T was initially on the appeal roster for this evening, but they have withdrawn the two applications they previously submitted.

**Note** Ms. Vitagliano briefly discussed how AT&T is going to fix some of the ways they report their information so it's easier for the Assessor's Office to follow up with them.

**Decision** MOTION (1)

Mr. Bekech moved to accept the Assessor recommendations as submitted.

Ms. Szupiany seconded the motion.

Motion carried, 4-0-0.

### 4. Appeals by Appointment Only

#### 4-1. 6:15- (RE) Richard Doggart, 40 W. Pattagansett Rd

**Note** Mr. Hughes swore Mr. Doggart in.

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**Note** Mr. Doggart shared some of the following:

It's a new construction in Giant's Neck.

It's small, 1,864 sq feet, and there are no comparables.

He reviewed the list of houses sold in 2021 and focused on houses that were within 400 square feet of his. Because there was nothing new, I took off the assessed property value to essentially equalize on the house values.

Because his is new construction, he basically equalized everything up to the 100% value, and he came up with an average sq ft value, which is around \$160.

**Note** Mr. Bekech asked if the value he provided is for the land as well, and Mr. Doggart responded that the value is only for the home.

**Note** Mr. Doggart said he only looked at properties in beach communities, and properties close to the water.

**Note** Mr. Hughes observed that the assessment was already changed once in April of 2022, and Mr. Doggart explained that he bought the property thinking he could renovate it, but ended up having to tear it down which he did literally the same week Covid started.

**Note** Mr. Doggart detailed how the demo process was slow going and very expensive; last year the house was only 40% completed, which is why the assessment has changed again.

**Note** Mr. Doggart explained he thinks the assessment should be \$317,730, and the Assessor currently has it at \$380,000.

**Note** Mr. Doggart said his land value per sq ft is much higher than homes similar to his, next door, or across the street; three lots are exactly the same as his, but his is valued \$40,000 higher, and the homes have pretty much the same view, and are in roughly the same locations.

**Note** Mr. Doggart and the Board further discussed his appeal.

#### **4-2. 6:30- (MVS) David Maurice Ortiz, 3 Latimer Dr**

**Note** Mr. Hughes swore Mr. Ortiz in.

**Note** Mr. Ortiz said some of the following:

He's paying property tax on a salvage title so the value in which they're being assessed is incorrect.

He's had conversations with his insurance company about the amount of money that they would give him back for recovery damages and he determined that he needed to appeal the value.

**Note** Mr. Hughes noted that motor vehicles are usually closed until those hearings take place in September, unless one is a supplement, which in this case, the Harley Davidson is not.

**Note** Mr. Hughes said the 2019 Harley is currently being assessed at \$20,810, and Mr. Ortiz believes that the vehicle should be assessed at \$12,000.

**Note** Mr. Cicchiello and Mr. Ortiz discussed how he purchased the title new, but it was in an accident, he received money for the damages, bought the motorcycle outright, did repairs, and applied for a salvage title. Mr. Ortiz said he was told by the insurance company that it was only worth \$10,000-\$12,000 after the accident.

**Note** Mr. Ortiz acknowledged that he missed the September meeting, which is why he came today.

**Note** Mr. Bekech said the Board has no way of knowing someone has a salvage title unless the person shares that information with them.

#### **4-3. 6:45- (MV) David Maurice Ortiz, 3 Latimer Dr**

**Note** Mr. Ortiz said the other vehicle he has is a Nissan Altima, which he purchased around a year ago.

**Note** Mr. Ortiz detailed how he purchased the vehicle from a party in Rhode Island and was not aware that it too, was a salvage vehicle or rebuilt title.

**Note** Mr. Cicchiello asked if Mr. Ortiz received a 20% reduction in assessed value and Mr. Ortiz replied that he did not.

**Note** Mr. Hughes noted that this vehicle is on the supplemental list and Mr. Bekech clarified that Mr. Ortiz is appealing a bill that he just received in January, that as of October 1st, 2021, he's stating that the market value is \$4,000 which results in a \$2,000 assessment, and not the \$10,500 the Town has it listed at.

**Note** Mr. Ortiz said he placed more value on his motorcycle because he knows he could part it out for money if he chose to.

**Note** Mr. Hughes said it will be difficult to do anything about the motorcycle, because the time to appeal that was in September. He noted that Mr. Ortiz would likely have to come back in September to address the motorcycle assessment going forward.

**Note** Mr. Ortiz said his only concern is what he's being assessed at going forward and Mr. Hughes said people can actually come in every year to appeal their motor vehicle assessments.

**Note** Mr. Bekech said if the Board makes a change, they'll give that to the Assessor, and she can respond to that each year, without having him come in.

**Note** Mr. Bekech said the Assessor will look at what the Board does, and she may or may not agree with that carrying it forward, so if he doesn't like the value prescribed, he is welcome to come in and appeal it again.

**Note** Mr. Hughes reminded Mr. Ortiz that if he doesn't agree with the value the vehicle is assessed at, he needs to come in and appeal it in September when motor vehicle hearings take place.

**Note** Mr. Bekech added that it's appropriate for Mr. Ortiz to appeal the supplemental vehicle now since the bill came out after the Board met in September.

**Note** Mr. Cicchiello asked if Mr. Ortiz had any documentation to show that the Altima is only worth \$4,000, and he responded that he asked several dealerships around him what the vehicle would sell for, and they all said \$4,000.

**Note** Mr. Ortiz said he supplied a copy of his rebuilt salvage vehicle title for the Nissan Altima as well.

**Note** The Board and Mr. Ortiz further discussed his two vehicles.

## **5. Decisions/Deliberations if time permits**

### **5-1. 6:15- (RE) Richard Doggart, 40 W. Pattagansett Rd**

**Note:** Mr. Hughes said the appellant is saying that his assessment is 17% higher than market value. He added that it's a beautiful house, which Mr. Doggart just put in.

**Note:** Mr. Bekech said some of the following:

If you look at this house from Mr. Doggart's costs, he paid \$240,000+ for the building in 2017.

If a court was trying to establish what the value of the property with the land was, for acquisition, they would look at the cost of acquisition, and the cost to clear the land for the new build.

They would therefore have his land at least at \$260,000- \$270,000.

Perhaps \$280,000 based on 2017 values, so the land value the appellant is arguing is low.

The town values the building around \$364,000.

His building permits were \$369,000, but that's very misleading, because it doesn't include any mechanicals. It doesn't include his lights, HVAC, his water hookups.

You're talking another \$100,000 minimum.

So, he has about \$469,000 in the house and at least \$240,000 for the land- around \$577,000 total.

The second portion is the equity between he and everybody else.

He's saying his land is high compared to the other two lots.

Without seeing the other properties, he doesn't think he's in a position to answer that.

As far as the cost per building, he's given us all buildings that are older, that have older materials and older designs.

These other properties probably need some work and updating, while his is a brand-new construction.

**Note:** Ms. Szupiany asked when the home was built, and Mr. Hughes said 2021.

**Note:** Ms. Szupiany observed that he has a beautiful house.

**Note:** Mr. Hughes said he's looking at these other land values, and they're actually higher than his, and the lots are smaller.

**Note:** Mr. Hughes said he thinks that \$194,000 is in line with the other comparables, and that the \$153,000 property he's comparing it to, isn't in the same area, and it doesn't have a view, while he does.

**Note:** Mr. Bekech said Mr. Doggart said he has a view until someone builds a home higher than his; when that happens, Mr. Doggart can return and appeal that value.

**Note:** Mr. Hughes said he did a lot of work, it's brand new, and they really have nowhere to go with this appeal.

**Decision:** MOTION (2)

Ms. Szupiany moved to take no action.

Mr. Cicchiello seconded the motion.

Motion carried, 4-0-0.

## **5-2. (MV) David Maurice Ortiz, 3 Latimer Dr**

**Note:** The Board discussed how the Nissan Altima is the supplemental vehicle, which he's permitted to appeal at this time.

**Note:** Mr. Bekech said this is the vehicle that he found out was salvaged after the fact.

**Note:** Mr. Bekech said the town has it valued at \$10,500 while he's claiming it should be \$8,000.

**Note:** Mr. Hughes discussed how the fair market value should be changed to \$8,400.

**Decision** MOTION (3)

Mr. Bekech moved to change the fair market value of the Nissan Altima listed on the 2021 Supplemental, from \$10,500 to \$8,400, prorated.

Mr. Cicchiello seconded the motion.

Motion carried, 4-0-0.

### 5-3. (MVS) David Maurice Ortiz, 3 Latimer Dr

**Note** Mr. Hughes reminded everyone that the town has the Harley Davidson valued at \$20,000 and the appellant thinks it should be \$12,000 given the accident it incurred.

**Note** The Board further discussed the appeal.

**Note** Mr. Hughes clarified that a salvage vehicle gets a 20% reduction.

**Note** Mr. Hughes said if the appellant was here in September like he's supposed to be, the appraised value would change from \$20,000 to \$16,604, with the 20% reduction.

**Note** Ms. Szupiany and Mr. Hughes discussed how if they acted on this now instead of in September it would set a precedent; people could come in the spring for their appeals that should actually be heard in the fall.

**Note** Mr. Hughes said the bottom line is that everyone should be treated the same way.

**Note** Mr. Bekech said someone can appeal any of their property now, including their motor vehicle; people typically appeal motor vehicles in September because they get their tax bill on their car in September.

**Note** Ms. Vitagliano said the auto bill that he gets in July will be his first notice of his assessment for the 2022 Grand List.

**Note** Mr. Hughes said acting now would give him an advantage over everyone else, and Mr. Bekech responded that he's here, he appealed this assessment, he's not getting an advantage, he has the right to appeal.

**Note** Mr. Bekech said procedurally, he has the right to do that right now and they have the right to react to it. He added that the Board can say they want to hear this in September, it's not quite legal, but the Board could say it.

**Note** Ms. Vitagliano directed the Board to the Statute which she put in their meeting packets.

**Note** Mr. Hughes replied that Mr. Bekech said they're behaving in an illegal manner.

**Note** Mr. Bekech said he doesn't think it's right, but he's not going to stop the Board from making a decision.

**Note** Mr. Hughes repeated that Mr. Bekech said it's illegal not to act, and Mr. Bekech replied that it's legal for the Board to act on it.

**Note** Mr. Hughes said he has no problem with him appealing the assessment; the bottom line is, are we treating him differently than the other people?

**Note** Mr. Bekech said this is the appeal in front of them, and they're permitted to react.

**Note** Mr. Bekech said it's a timely filed appeal, and Ms. Vitagliano replied that it's only a timely appeal going forward; they can't act on a 2021 appeal.

**Note** Mr. Hughes read the Statute for the record, and the Board further discussed the appeal, and the calculations used for salvage vehicles.

**Note** The Board discussed how acting on this now would be in lieu of September 2022, how he would not need to, or be permitted to come in to appeal this in September.

**Decision** MOTION (4)

Mr. Bekech moved to reduce the assessment of the Harley Davidson (vin 2991), from \$19,680 to \$15,740, for the 2022 Grand List.

Mr. Cicchiello seconded the motion.

Motion carried, 3-0-1.

Mr. Hughes abstained from the vote since he didn't agree with the timing of the motion and vote.

**Note** Mr. Bekech said they voted on the supplemental for the Nissan Altima, and now they can do the same thing, and vote on the Nissan Altima for the 2022 Grand List.

**Note** The rest of the Board disagreed, noting the Nissan Altima appeal has already been acted on and that the appellant isn't seeking a reduction for 2022. Mr. Hughes and Ms. Szupiany both said they were uncomfortable adding to an appeal sheet that has already been completed.

**Note** Mr. Hughes said another appeal sheet would have needed to be submitted for them to act on the Nissan for 2022.

**Note** Mr. Bekech said they could act on this like they did the other which the Board further discussed.

**Note** No further motions were made in relation to this item.

## 6. Further Appeals

### 6-1. 7215- (PP) Pazz & Construction LLC, 172 Boston Post Rd

**Note** Mr. Hughes swore Mr. Pazzaglia in.

**Note** Mr. Pazzaglia briefly discussed how the value has increased by \$100,000, but much of the equipment cited belong to the subcontractors he uses, and that equipment doesn't actually belong to him.

**Note** The Board discussed Mr. Pazzaglia's property declaration and Mr. Pazzaglia determined that he filled it out incorrectly, he only included the new equipment.

**Note** Mr. Pazzaglia said the old and new equipment combined is probably worth \$200,000, so the assessment is appropriate after all.

### 6-2. 7:30- (CRE) Jason Pazzaglia, 283 Boston Post Rd

**Note** Mr. Pazzaglia said he's fine with the appraisal of \$1,479,000, provided that it includes both buildings together since they're located on one parcel.

**Note** Mr. Hughes confirmed that both buildings are valued together.

**Note** The Board discussed the property.

**Note** Mr. Bekech said the slight increase in assessment is because the buildings were only 83% complete last year, and this year, they're 100% complete.

**Note** Mr. Pazzaglia said he appreciates both their time and explanation.

## 7. Deliberations Continued

**Decision** MOTION (5)

Ms. Szupiany moved to take no action on the appeal from Pazz Construction LLC, and the appeal from Jason Pazzaglia.

Mr. Bekech seconded the motion.

Motion carried, 4-0-0.

## 8. Adjournment

**Decision** MOTION (6)

Ms. Szupiany moved to adjourn the March 13th, 2023, Meeting of the Board of Assessment Appeals at 7:43 p.m.

Mr. Cicchiello seconded the motion.

Motion carried, 4-0-0.

**Note** Respectfully Submitted,  
Brooke Stevens, Recording Secretary