

Minutes of East Lyme Board of Assessment Appeals - 03/21/24

Date and time: 03/21/24 5:00 PM to: 03/21/24 6:00 PM

Present: Brooke Stevens, Recording Secretary, Patrick Hughes, Chair, Mike Bekech, Gary Cicchiello, Sue Graham, Kim Kalajainen

Location: East Lyme Town Hall, (Conf. #1), 108 Pennsylvania Avenue, Niantic, CT, 06357, & Via Zoom: East Lyme is inviting you to a scheduled Zoom meeting.
Topic: BAA Organizational Meeting
Time: Jan 23, 2024, 05:00 PM Eastern Time (US and Canada)
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Link: <https://app.meetingking.com/meetings/412116>

Topics

1. Call to Order

Note Acting Chair Hughes called the March 21st, 2024, BAA Meeting to order at 5:01 p.m.

2. Additions to the Agenda

Note There were none.

3. Election of Board Officers


Decision MOTION (1)

Mr. Cicchiello moved to nominate Mr. Bekech as BAA Chair.
Ms. Graham seconded the motion.
Motion carried, 4-0-0.

4. Approval of Meeting Minutes

4-1. January 23rd, 2024, BAA Meeting Minutes

Note see attached minutes.

 [BAA-January-23-2024-Meeting-Minutes.pdf](#)

Decision MOTION (2)

Mr. Hughes moved to approve the BAA Meeting Minutes of January 23rd, 2024, as submitted.
Mr. Cicchiello seconded the motion.
Motion carried, 4-0-0.

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EAST LYME, CT
2024 APR -1 A 8:22
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TOWN CLERK

5. Appeals by Appointment Only

5-1. Matthew & Angela Kackowski of 33 Fairhaven Road

Note Mr. Bekech swore Mr. and Mrs. Kackowski in.

Note The Kackowski's shared some of the following:

They dispute the assessment of their property, arguing that the acreage is less than recorded, affecting the property's valuation.

The town cites the property as 2.47 acres while a surveyor reviewed the property on February 8th, 2024, and determined the correct size to be 1.33 acres.

The town currently values their land at \$330,000 and with the reduction, they believe a more accurate value is \$200,000.

Note Mr. and Mrs. Kackowski supplied a paper copy of their survey for the record.

Note Mr. Bekech explained that the Assessor's Office may recalculate the property value independently, indicating a checks-and-balances system.

Note The property owners were advised on the requirements for filing the new survey in the Town Clerk's Office, including the need for a Mylar copy, and at the cost of \$20.

6. Deliberations

6-1. Matthew & Angela Kackowski of 33 Fairhaven Road

Note The Board deliberated on the value adjustment based on the new acreage.

Note Mr. Bekech reviewed the calculations and determined that the FMV should drop by \$5,600, while the assessment should drop by \$3,920, which the Board discussed.

Note Ms. Kalajainen arrived at 5:25 p.m.

Decision MOTION (3)

Mr. Hughes moved that the FMV of the land value should drop by \$5,600, while the assessment should drop by \$3,920.

Mr. Cicchiello seconded the motion.

Motion carried, 4-0-1.

Ms. Kalajainen abstained from the vote due to her late arrival.

7. Appeals Continued

7-1. Heather & Lewis Racicot of 38 Holmes Road

Note This appeal was withdrawn by the Applicant.

7-2. Matthew Heckler of 34 Quailcrest Road

Note This appeal was withdrawn by the Applicant.

7-3. Aram Jalal of 10 South Drive

Note Mr. Bekech swore Mr. Jalal in.

Note Mr. Jalal shared some of the following:
He would like to challenge his increase in assessment.
It was \$230,000 and is now \$244,300.
The home is a small cottage- 1,030 sq ft and was built in 1945.

Note Mr. Jalal reviewed the closest comparable properties he could find, which included 7 Barrett Drive, 47 Park Place, 165 Pennsylvania Avenue, 11 King Arthur Drive, and 1 Mulberry Drive.

Note Mr. Jalal pointed out some of the following:
Barrett Drive is 1,750 sq ft and is assessed less than his, at \$243,000.
Park Place was built in 1960, is 1,144 sq ft and assessed at \$189,770.
Pennsylvania Avenue was built in 1930, is 944 sq ft and assessed at \$121,450.
King Arthur is 1,120 sq ft and assessed at \$94,290.
Mulberry was built in 2004, is much newer & larger- 2,421 sq ft, and is assessed at \$286,000.

Note The Board pointed out that 11 King Arthur is a condominium, so not truly comparable, and Mr. Jalal said his issue is an unequal assessment in general, and the best example is probably 7 Barrett Drive, which is right next to his home.

Note The Board asked Mr. Jalal if he believes someone would they pay more or less for each one of those corresponding houses, and pointed out that the valuation is about location, condition, and the assessment is 70% of what it should be in the marketplace.

Note Mr. Cicchiello discussed the comparable provided by the Assessor, which is 6 North Drive. He noted that it's in the same neighborhood and is the same distance from the beach.

Note Mr. Cicchiello asked if it's a rental property and Mr. Jalal replied that they spoke about potentially renting it if they have the opportunity, but they're not going to use it as a hotel.

Note Mr. Bekech said when he purchased the home, they paid \$425,000, and although it was after the reval, if everything was at 70%, the house would have around a \$290,000 assessment based on his own sales.

Note Mr. Cicchiello asked if Mr. Jalal is aware whether short-term rentals are permitted in this beach community, and asked if he's aware that a rental is currently not a permitted use in the town zoning regulations, which they briefly discussed.

7-4. Charter Oak FCU, located at 335 Main Street

Note Sean Sweeney from Greene Law was in attendance to discuss the appeal for the Applicant, and Mr. Bekech swore him in.

Note Mr. Sweeney said the present assessment for the subject property is \$965,300 and his client's view of the fair market value of \$1 million, would yield an assessment of \$700,000. He said he can provide the Board with their real property summary analysis, which is the extent of his knowledge of the property.

8. Deliberations Continued

8-1. Charter Oak FCU, located at 335 Main Street

Decision MOTION (4)

Ms. Kalajainen moved to make no change in assessment.
Mr. Hughes seconded the motion.
Motion carried, 5-0-0.

8-2. Aram Jalal of 10 South Drive

Note Mr. Hughes observed that the location of 10 South Drive is much better than the locations of any of the comparable properties that were discussed.

Decision MOTION (5)

Ms. Kalajainen moved that no change in the \$244,300 assessment be made.
Mr. Hughes seconded the motion.
Motion carried, 5-0-0.

9. Appeals Continued

9-1. AHEPA 250, 250-IV, 250-V

Note Attorney Michael Marafito was in attendance to discuss the appeal for the Applicant and provided the Board with an authorization form allowing him to appear, for each of the three properties.

Note As Mr. Marafito is an attorney, it was unnecessary to swear him in.

Note Mr. Marafito shared the following:

For AHEPA 250, this property is subject to a housing assistance payment contract under HUD that restricts the rent and the income potential of the property.

The Board was initially provided with an analysis looking at the actual income and expenses of the property for 2023.

What he has with him, is the same analysis was done using 2021 income and expense data.

No business operates the exact same each year, so there's some difference between 2021 and 2023.

Both years are showing values that are below the town's assessment of the property.

Note The Board discussed tax abatements and subsidies for certain properties, which affects their overall tax burden and assessment.

Note Mr. Bekech explained that if you lower the burden, you lower the cap rate, and you increase the value. He added that these properties are receiving a 72% tax statement.

Note Mr. Marafito asked if that's something by ordinance, if all subsidized housing properties in East Lyme are subject to that reduced rate, or if it's a specific agreement for these properties? Mr. Bekech replied that if he contacts the Assessor tomorrow, she'll be able to give him all of that information.

Note Mr. Marafito said from a value perspective, it won't really impact the value that he's presenting to the Board.

Note Mr. Marafito said the situation is essentially the same for each property, all that differs is the number of units.

Note Mr. Marafito said they're going a disparity between the per unit value that they're providing to the Board on the first one as compared to the next two, and that's because the income restrictions are more severe on these, and they're not able to raise rents as much on these, and they have very similar operating expenses.

10. Deliberations Continued

10-1. AHEPA 250, 250-IV, 250-V

Note Mr. Bekech noted there are a number of issues here that have to be dealt with, such as their cap rates being wrong.

Decision MOTION (6)

Mr. Hughes moved that they make no changes to the assessments for AHEPA 250, 250-IV, or 250-V. Ms. Kalajainen seconded the motion.
Motion carried, 5-0-0.

11. Adjournment

Decision MOTION (7)

Mr. Hughes moved to adjourn the March 21st, 2024, BAA Meeting at 6:45 p.m.
Mr. Cicchiello seconded the motion.
Motion carried, 5-0-0.

Note Respectfully Submitted,
Brooke Stevens, Recording Secretary