

Minutes of East Lyme Board of Assessment Appeals – 09-14-24

Date and time: September 14, 2024, 09:00 AM

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

CC: Diane Vitagliano, Assessor

Location: 108 Pennsylvania Avenue, Niantic, CT, 06357 (Side Parking Lot)

Topic: BAA Organizational Meeting

Topics

1 - Call to Order

Mr. Bekech called the meeting to order at 9:00 a.m.

2 - Additions to the Agenda

There were none.

3 - Motor Vehicle Appeals (2023 Grand List)

3-1. Michelle and Patrick Sisson – 271 West Main St – List# 518150

Mr. Bekech swore in Mrs. Sisson

Mrs. Sisson was that the 2021 trailer was assessed last year as \$21,245 but this year it was assessed as \$37,000. It was bought for \$31,000. She appealed to the board that the trailer was assessed too high and, that it is no longer being driven and that it contains dents and scratches and leaks.

Mr. Hughes asked if there were issues with the trailer when it was bought. Mrs. Sisson responded that there were hidden problems that showed up later such as wrong tire size. Mrs. Sisson mentioned that the vehicle is parked at the KOA Park in Niantic, and it is registered but it won't be driven.

Mr. Bekech said that a letter will be sent out in the mail with any changes and new values on the vehicle within 7 to 14 days.

The vehicle was not present.

3-2. Joseph Woychowski – 333 Boston Post Rd – List# 517764

Mr. Bekech swore in Mr. Woychowski.

Mr. Woychowski said that his 2006 VW TDI is valued too high. He mentioned that the vehicle has 320K miles and it is Diesel run car. He said he looked up the value of the car online and he got \$150 to \$600 answer so, he believes that the present \$3,180 assessment is too high.

Mr. Bekech asked how many miles are driven a year. Mr. Woychowski said it was probably about 10K.

The board viewed the vehicle.

3-3. Robert Horowitz – 15 Old Black Point Rd – List# 502420

RECEIVED FOR RECORD
EAST LYME, CT
2024 SEP 23 A 9:18
Tania Ranelli
TOWN CLERK

Mr. Bekech swore in Mr. Horowitz

Mr. Horowitz said that he was appealing the high value of his Volvo 2008 XC70 with 146,500 miles. He says he looked up value online and believes the value of the car to be around \$3500.

The board viewed the vehicle.

3-4. John Spiliotis – 24 Egret Rd – List# 515357

Mr. Bekech swore in Mr. Spiliotis

Mr. Spiliotis mentioned that he has a 2019 Jeep Cherokee Latitude that the town has valued as \$14,660. He said that the vehicle has 268K miles which is about 30K miles from last year. He uses the car to drive to and from work all over New England. The car has had some mechanical updates but needs a new PTU. He believes after all the maintenance cost, that the market value is about \$6K.

The board viewed the vehicle.

3-5. Qimin Liu – 22 King James Dr – List# 509658

Mr. Bekech swore in Mr. Liu

Mr. Liu says that he got the Toyota Matrix 2009 from a friend, and it was not drivable. He said that he fixed the body and put in a new radiator, transmission and A/C. He said that the odometer is not readable. He was asking the assessment to be reduced to \$1000.

Mr. Bekech asked what the mileage on the car is. Mr. Liu answered that because the odometer is broken, he only knows that last year it was 140K per the DMV title.

Mr. Liu said that he retrieved the car from a junk yard after a friend had taken it in.

Mr. Cicchiello asked if he had done all the work himself. Mr. Liu answered yes.

The board viewed the vehicle.

3-6. Ling An representing Weidong Zhu – 36 Cardinal Rd – List# 518072

Mr. Bekech swore in Mrs. An

Mrs. An said that she was representing her husband who was not available. She said that the appeal is for the 2017 Subaru Outback with the high mileage of 139,923.

Mr. Bekech asked how many miles are put in on the vehicle per year. Mrs. An responded that it is about 20K miles per year. She believes that it is assessed too high because of the high mileage. She is looking for a reduction to \$6,248 to \$8,391 value.

The board viewed the vehicle.

3-7. Sharon Schmiedel representing Lynne and Owen Charles– List# 502816

Mr. Bekech swore in Mrs. Schmiedel

Mrs. Schmiedel said she was representing her friends Lynne and Owen Charles to appeal on the value of their 2013 Mercedes Sprinter Van. They were looking for a reduction from the assessed value of \$64,230 to \$15,688. Mrs. Schmiedel called Mrs. Charles on the phone to get last October's mileage – 310K miles was noted.

Mr. Bekech asked Mrs. Charles the amount paid when bought. Mrs. Charles answered that they paid \$30K for it. Mrs. Charles also mentioned that it was a cargo van that was converted to a sprinter van. Mrs. Kalajainen mentioned that the upgrades did not add to the value of the van.

The vehicle was not present. Pictures were provided.

4 – Approval of minutes

4-1. March 21st, 2024, Meeting Minutes

See attached Minutes

****MOTION (1)**

Mr. Hughes moved to approve the March 21st,2024, meeting minutes as submitted.

Mr. Cicchiello seconded the motion.

Motion carried, 5-0-0.

5 - Decisions/Deliberations

5-1. Patrick Sisson – 271 West Main St – List# 518150

Mr. Hughes said that a reduction should be applied using a 15% reduction of value per year and also, that it is not going to be driven. Mr. Bekech said this would bring the value down to \$22,760.

****MOTION (2)**

Mr. Hughes moved to reduce the assessment to \$22,760 based on a 15% reduction per year.

Mrs. Kalajainen seconded the motion.

Vote: 5-0-0.

Motion passed.

5-2. Joseph Woychowski – 333 Boston Post Rd – List# 517764

Mr. Hughes said he would make a motion.

****MOTION (3)**

Mr. Hughes moved to lower the FMV to \$1350 with a new assessment of \$945.

Mr. Cicchiello seconded the motion.

Vote: 5-0-0.

Motion passed.

5-3. Robert Horowitz – 15 Old Black Point Rd – List# 502420

Mr. Hughes said he would make a motion.

****MOTION (4)**

Mr. Hughes moved to lower the FMV to \$8000 with a new assessment of \$5600.

Mr. Cicchiello seconded the motion.

Vote: 5-0-0.

Motion passed.

5-4. Qimin Liu – 22 King James Dr – List# 509658

****MOTION (5)**

Mrs. Kalajainen made a motion to accept the value appealed by owner to lower the assessed value to \$1,000.

Mr. Cicchiello seconded the motion.

Vote: 5-0-0.

Motion passed.

5-5. John Spiliotis – 24 Egret Rd – List# 515357

The assessor was called to look up what was decided the prior year.

****MOTION (6)**

Mr. Hughes moved to lower the FMV to \$10,750 based on mileage with a new assessment of \$7,525.

Mr. Cicchiello seconded the motion.

Vote: 5-0-0.

Motion passed.

5-6. Lynne and Charles Owen – List# 502816

****MOTION (7)**

Mr. Hughes moved to lower the assessed value to \$15,925.

Mrs. Kalajainen seconded the motion.

Vote: 5-0-0.

Motion passed.

***At this point of the meeting, Mr. Godbout approached the board to find out the assessed value on a 2012 Honda. Upon research, the board noted that this vehicle did not appear on the Grand List of 2023. Mr. Bekech wanted to note that the vehicle was not on the 2023 GL list, and he also acquired the paperwork from the Assessor from the prior year – 2022. (document attached).

5-7. Weidong Zhu – 36 Cardinal Rd – List# 518072

****MOTION (8)**

Mr. Hughes moved to have the assessed value reduced to \$10,760 due to high mileage.

Mr. Cicchiello seconded the motion.

Vote: 5-0-0.

Motion passed.

6 - Motor Vehicle Appeals (2023 Grand List) - continued

6-1. David Godbout – 15 Cardinal Rd – List# 506070, 506068

Mr. Bekech swore in Mr. Godbout

Mr. Godbout said that he had two motor vehicles and that the 2012 Toyota that he had inquired about won't be part of the appeal because it was not on the 2023 Grand List. Mr. Bekech wanted to go on record that the vehicle did not appear on the 2023 GL because it did not have an active registration on 10/01/23 but that it will be added, and Mr. Godbout will have the right to appeal next time.

Mr. Godbout said that he had a motion to disqualify Mr. Hughes and Mr. Bekech. He said that Mr. Hughes had given false statements to the police in a criminal matter. He also mentioned that last year he had filed a motion to disqualify both Mr. Hughes and Mr. Bekech but the motion to disqualify them was refused. He said that it was improper because the board can't deny a motion to disqualify and that it needs to be considered. He said that it goes against the fundamental basic rights to have a fair and impartial hearing before the board.

Mr. Hughes stated on the record that he would not recuse himself and that he could fairly and non-prejudicially make a decision for the board.

Mr. Bekech also concurred that he would not recuse himself because he could adjudicate and that he had fairly adjudicated every appeal that Mr. Godbout has presented to the board.

Mr. Godbout wanted to know if it was true that he was denied the motion to disqualify members of the board last September.

Mr. Cicchiello said that in his research last year, the board does not have the authority to take motions.

Mr. Godbout mentioned that an individual still has the right to an impartial hearing therefore such motion should be heard.

Mr. Cicchiello said that in a recusal situation, the individuals being recused have the individual right to decide that they can make an unbiased decision.

Mr. Godbout said that even though the individuals had opinions that could be biased, the board would still have to vote on motions.

Mr. Cicchiello asked if he had completed this statement about his motion.

Mr. Godbout said he was done.

Mr. Cicchiello noted that since Mr. Hughes' comment that he could sit in as part of the board fairly, and that he does not believe that he needed to recuse himself, the board believed that to be true. Mr. Cicchiello asked board members if they believed Mr. Hughes could be impartial. The board members (Mrs. Graham and Mrs. Kalajainen) concurred that they believed in that statement.

Mr. Cicchiello said that regarding Mr. Godbout's comment that Mr. Bekech did not allow the motion to disqualify individuals last year, Mr. Bekech had made the testimony that he was not the chairman last year. Mr. Cicchiello noted that such testimony was correct. Mr. Cicchiello also mentioned that Mr. Bekech had said that would be fair and impartial while reviewing Mr. Godbout's appeal. Mr. Cicchiello asked the board members concurred that they believed Mr. Bekech's statement and that he would be allowed to sit. The board members (Mrs. Graham and Mrs. Kalajainen) concurred.

Mr. Godbout said that he wanted to appeal the assessment for the 2015 Chevy Volt because on October 1st, 2023, that vehicle was out of service and that it also had body damage. He asked for the new assessment to be \$6271 based on \$2341 expenses for a new radiator and body damage.

The vehicle was not present, and no pictures were provided.

Mr. Godbout said that he wanted to appeal the assessment for the 2014 Chevy Volt to be reduced to \$5910 because of body damage that would cost \$1200 to fix. Mr. Bekech asked if there had been any new damage since last year. Mr. Godbout said no. Mr. Cicchiello asked for a description of the damage to the car. Mr. Godbout said that there were numerous dings and scratches and there were cigarette holes on the inside of the car. The vehicle was not present, and no pictures were provided.

6-2. Stephanie Staub – 26 S. Washington Ave – List# 515465

Mr. Bekech swore in Mrs. Staub.

Mr. Bekech said that she wanted to have the assessment reduced on the 2013 Chevy Silverado to \$500. She said the transmission needs to be done, the stability sensors need to be done, there is leakage of oil and maybe transmission. There are 190K miles on it. The back latch does not work. She tried to sell it, but no one made an offer. She also said that she spent \$1000 on it to pass inspection.

The board viewed the vehicle.

6-3. Christopher Taylor – 9 Monticello Dr – List# 515961

Mr. Bekech swore in Mr. Taylor

Mr. Taylor asked the assessment value on the 2015 Chevy Silverado that has 210K and needs a new motor. The motor would cost about \$7000.

The board viewed the vehicle.

7 - Decisions/Deliberations – continued

7-1. Christopher Taylor – 9 Monticello Dr – List# 515961

****MOTION (9)**

Mrs. Kalajainen moved to lower the PMV to \$6500 with a new assessment value of \$4550.

Mr. Cicchiello seconded the motion.

Vote: 5-0-0.

Motion passed.

7-2. Stephanie Staub – 26 S. Washington Ave – List# 515465

****MOTION (10)**

Mr. Hughes moved to reduce the PMV to \$1000 with a new assessment value of \$700.

Mrs. Kalajainen seconded the motion.

Vote: 5-0-0.

Motion passed

7-1. David Godbout – 15 Cardinal Rd – List# 506070, 506068

****MOTION (11)**

Mrs. Kalajainen moved to accept Mr. Godbout's appeal to lower the assessment value on the 2015 Chevy Volt to \$6270.

Mr. Cicchiello seconded the motion.

Vote: 5-0-0.

Motion passed.

****MOTION (12)**

Mrs. Kalajainen moved to accept Mr. Godbout's appeal to lower to lower the assessment value on the 2014 Chevy Volt to \$5910.

Mr. Cicchiello seconded the motion.

Vote: 5-0-0.

Motion passed.

7 – Adjournment

****MOTION (13)**

Mrs. Kalajainen made motion to adjourn the BAA September 14th, 2024, BAA meeting at 12:09 PM.

Mr. Cicchiello seconded the motion.

Motion passed.

Respectfully Submitted,

Tania Ranelli, Recording Secretary

Town of East Lyme
P O Box 519
Niantic, CT 06357

October 1, 2022

Not on 2023
Oct 1
62

GODBOUT DAVID A
15 CARDINAL RD
EAST LYME, CT 06333-1044

List #
506032

Property Description:
HONDA 2012 734ZRT

BOARD OF ASSESSMENT APPEALS NOTICE

Pursuant to the provision of sec. 12-111 of the General Statutes of the State of Connecticut, you are hereby notified that the Board of Assessment Appeals has reviewed your property for the List of October 1, 2022. Appeals from decisions of Board of Assessment Appeals may be filed with the Superior Court pursuant to Sec. 12-117A of the Conn. General Statutes.

If you have any questions, please call the Board of Assessment Appeals at 860-739-6931.

<u>Gross Assessment</u>	<u>Net Assessment</u>	<u>B.A.A. Assessment</u>
5,350	5,350	3,160

***** THIS IS NOT A BILL *****

Maintain Motor Vehicle X

List No: 506032
 Name: **GODBOUT DAVID A**
 Second Name:
 Street Address: 15 CARDINAL RD
 City/State/Zip: EAST LYME CT 06333 1044
 Domicile Addr: 15 CARDINAL RD
 Dom City/St/Zip: EAST LYME CT 06333 1044
 Location#/Name: 15 CARDINAL RD

Category
 Taxable
 Exempt
 Transfer

Totals	
Gross	5350
Exemption	0
Net	5350
BAA	-2190
BAA Net	3160

Date of Birth: District: Other District:
 BTR Applied: Denied?

Make	Model	Body	Year	Class	VIN #	Reg #	Value	BAA Amount
HONDA	INSIGHT	HATCHB	2012	1	JHMZE2H39CS006213	7342RT	5350	3160

Gross Wgt: Light Wgt: Plate Expiration 12/17/2022

Exemptions

	1	2	3	4	5
Code	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Primary CustID 2674937
 Secondary CustID 0
 Vehicle ID 917682

DMV Data



BOARD OF ASSESSMENT APPEALS APPLICATION

Pursuant to Sec. 12-111 of the Connecticut General Statutes a written application to appeal an assessment must be presented on September 16th, 2023 9am
 Please complete all sections of the application with an asterisk

<p>* Property Owner Name <u>DAVID GORZDOUT</u> Mailing Address <u>15 CAMDEN RD</u> City/State/Zip <u>East Lyme, CT 06333</u> Phone # <u>860 691 8053</u></p> <p>* Property owner will be represented by <input checked="" type="checkbox"/> self <input type="checkbox"/> agent (If agent, owner must complete <u>authorization form</u> - see reverse side)</p>	<p>Grand List of 2022 _____ List # <u>506032</u></p> <p>* Property Description Location _____ Map/Lot <u>2012 1597</u> Property Type <input checked="" type="checkbox"/> Motor Vehicle</p>
<p>* Appellant Name <u>DAVID GORZDOUT</u> Address <u>58 ADAM</u> City/State/Zip _____ Phone # _____</p>	<p>* Reason for Appeal <u>✓ assess</u></p>
<p>* Correspondence & Contact (if different from Owner) Name _____ Address _____ City/State/Zip _____ Phone # _____</p>	<p>* Appellant's Estimate of Value (real estate value is based on 10/1/2021 Revaluation) <u>\$ 4570</u> (attach documentation of value)</p>
<p>* Signature of owner or duly authorized agent (attach evidence of agent authorization) <u>[Signature]</u></p>	<p>Date <u>16 9/23</u></p>

PLEASE DO NOT WRITE BELOW THIS LINE

Board of Assessment Appeals has scheduled an appointment as follows	Date	Time	Place	East Lyme Town Hall 108 Pennsylvania Ave Niantic, CT 06357
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Appeal Summary Accepted the APPLICANT'S VALUE AT 4510

Assessments	Grand List 2022	Board of Assessment Appeals
Land		
Building		
Total		
Motor Vehicle		
Personal Property		

Board of Assessment Appeals: (signatures)

<p>X <u>[Signature]</u></p> <p>X <u>[Signature]</u></p> <p>X <u>[Signature]</u></p>	<p>X <u>[Signature]</u></p> <p>X <u>[Signature]</u></p> <p>Date of Board Decision <u>9/16/2023</u></p>
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Sec. 14-163. Commissioner to provide lists of motor vehicle and snowmobile owners to town assessors. Disclosure by assessor or tax collector prohibited. (a)(1) For assessment years commencing prior to October 1, 2023, the commissioner shall compile information concerning motor vehicles and snowmobiles subject to property taxation pursuant to section 12-71 using the records of the Department of Motor Vehicles and information reported by owners of motor vehicles and snowmobiles. In addition to any other information the owner of a motor vehicle or snowmobile is required to file with the commissioner by law, such owner shall provide the commissioner with the name of the town in which such owner's motor vehicle or snowmobile is to be set in the list for property tax purposes, pursuant to section 12-71. On or before December 1, 2004, and annually thereafter until and including December 1, 2022, the commissioner shall provide to each assessor in this state a list identifying motor vehicles and snowmobiles that are subject to property taxation in each such assessor's town. Said list shall include the names and addresses of the owners of such motor vehicles and snowmobiles, and the vehicle identification numbers for all such vehicles for which such numbers are available.

MOTOR VEHICLE DEALER PRICING SHEET – 2022 OCT 1st Grand List Purposes – 16 SEP 23*

Vehicle	<u>2012 Insight</u>	<u>2014 Volt</u>	<u>2015 Volt</u>
mileage, thousands	130	80	50
70% NADA Mkt Value (CLEAN vehicle, dealer pricing; 70% value for assessment purposes)	5350	9520	10790
? Is car in CLEAN condition	no	no	no
70% of repair costs to bring car to CLEAN condition (70% to account for assessed values)	840	525	1759
Correct value for assessment	<u>4510</u> <i>5350</i>	<u>8995</u>	<u>9031</u>

* Using same method as US Bankruptcy Courts use. See AYRES case, No. 09-56695 ASW, US Bankruptcy Court, N.D. California in determining dealer pricing for used cars that are not in a NADA CLEAN condition

Town of East Lyme
CERTIFICATE OF CHANGE
MOTOR VEHICLE

C/C Number: 12291

C/C Date: 9/19/2023

Grand List Number: 506032

Grand List Year: 2022

Name & Address: GODBOUT DAVID A
15 CARDINAL RD
EAST LYME, CT 06333-1044

ID: JHMZE2H39CS006213

Class/Reg: 1 734ZRT

Make/Model: 2012 HONDA INSIGHT

DMV CustID: 2674937 0 VehID: 917682

	<u>Original</u>	<u>Change</u>	<u>New</u>
Gross Assessment:	5350	-2190	3160
Prorate:	0	0	0
Total Exemptions:	0	0	0
Net Assessment:	5350	-2190	3160
Tax Amount:	133.11	-54.49	78.62

V Other
BAAADJ

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)
Join Zoom Meeti

Link: <https://app.meetingking.com/meetings/412116>

Topics

1. Call to Order

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

2. Additions to the Agenda

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

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.

5. Appeals by Appointment Only

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

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

RECEIVED FOR RECORD
EAST LYME, CT
2024 APR - 1 A 9 22
Cynthia M. Bekech
TOWN CLERK

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