

EAST LYME BOARD OF ASSESSMENT APPEALS
Minutes of March 3, 2010

The East Lyme Board of Assessment Appeals met to hear appeals for the 2009 Grand List. The meeting was called to order by Chairperson William Weber at 6:00PM in the East Lyme Town Hall lower level conference room. In attendance were Chairperson Weber, Joan Schwartz and Susan Graham with clerical support from BAA Clerk Michael Bekech. Pending alternate member Abraham Fisher was also in attendance.

- #12 Eleanor Fortunato and Delores Roseberry - The owners did not appear to appeal the real property located at 24 Atlantic St.

- #13 Richard Zirger appeared before the Board to appeal the assessment on property at 21 Brightwater Road owned by Richard and Alexis Zirger. The property has a FMV of \$397,000 by the Town. Mr. Zirger noted that the town's wetlands officer required the owner to leave the back 2,029 SF of land area as not to be disturbed. This is approximately 40%+ of the total land area of .11 acres. He noted the area begins 10' from the rear of his house and is separated by a permanent fence. Mr. Zirger did not have an appeal on the value of his structure and his appeal is directed at the land portion of his assessment. He requested that the overall FMV of his property be reduced to \$336,500. Documentation was provided for the wetland designated area.

- #14 Salvatore J Carpenteri - The owner did not appear to appeal the assessment at 1 Colton Road.

- #15 Yogi Patel, a member of the Shri Krishna Hospitality Trust LLC, appeared to appeal the assessment on the property located at 239 Flanders Road. The Town has a FMV on the real estate of \$4,375,100. Mr. Patel provided a one page income approach that capitalized the net income for the 2009, 2008 and 2007 calendar years. After a short discussion about the last grand list he provided gross net and capitalized values for the calendar 2006 year. He noted that the net income capitalized at 12% for the 2006 year plus the \$1,000,000 land contribution indicated a FMV for the property of \$2,725,000. He noted the economy has adversely affected his property and that a reduction in FMV and assessment should be considered.

- #16 Herb Nyberg appeared to appeal the personal property assessment of the Colonial Car Wash of Norwich which is located at 230 Flanders Road. He noted that he received a 25% penalty for not filing his personal property declaration for the 2009 Grand List. He also noted that there was an addition of \$1000 noted on his declaration and no new equipment was purchased. He asked that the assessment be lowered to \$24,420. No declaration has been received by the Assessor. The Town has an assessment of \$31,362 including the statutory penalty.

- #17a Barbara Wells appeared before the Board to appeal the personal property assessment for Guys Oil Service Station Inc. The Town's assessed value on the property was \$70,112 and the appellant requested an assessment of \$56,090. Ms. Wells noted that she arrived at the Town Hall after the 4:00PM closing time at Town Hall on November 2, 2009 and found the Assessor's door already locked. She found a custodian in the building who could not accept the application. She appeared the next morning at 8:00am (NOV 3) to drop off the form but was told that the declaration was late. She is appealing the penalty. In a conversation with Board members, it was noted that the penalty was statutory both in timing and in the 25% level.
- #17b Barbara Wells appeared before the Board to appeal the personal property assessment for Guys Inc. The Town's assessed value on the property was \$64,587 and the appellant requested an assessment of \$51,670. Ms. Wells noted that she arrived at the Town Hall after the 4:00PM closing time at Town Hall on November 2, 2009 and found the Assessor's door already locked. She found a custodian in the building who could not accept the application. She appeared the next morning at 8:00am (NOV 3) to drop off the form but was told that the declaration was late. She is appealing the penalty. In a conversation with Board members, it was noted that the penalty was statutory both in timing and in the 25% level.
- #18 Richard Beck, Shaun Beck and Donald Brodeur appeared to appeal the personal property assessment for The Embalmers Supply Co. on 5 Colton Road. Mr. Brodeur noted that the declaration filing was made by Mr. Shawn Beck and listed items for 2008 and 2009 assessment dates. The Town audited the form and it was noted that items were on the books of the company preceding the 2008 assessment date that were not declared. The appellant filed a declaration, which indicated an assessment of \$29,000, and the Town's auditor's calculations indicated an assessment of \$86,450. Mr. Brodeur noted that a number of items still appeared on the company's asset ledger that had been disposed of previously. He noted that he would provide the same asset ledger that was provided to the auditor and indicate which items have been disposed of. He noted that these pages would be provided through the Assessor by the close of business on 3/5/2010.
- #19 Vanguard Engineering Inc. - The owner did not appear to appeal the personal property located at 4 Mitchell Drive.
- #20 Jane Witik and Tony Deloveiro - The owners did not appear to appeal the personal property assessment for a trailer located at Camp Niantic.
- #21 Joseph Wu of 19 Jean Drive, East Lyme appeared to appeal the assessment of a 2009 Acura on the 2008 supplemental grand list. The assessment was based on a FMV of \$40,790, which was provided as the MSRP by the NADA New England Edition Car Guide. Mr. Wu provided a copy of the bill of sale for the vehicle registered as a new vehicle with 15 miles on the odometer of \$35,354. He requested that the FMV basis for the vehicle be lowered to that level.

- #22 Lawrence Lang appeared to appeal the property known as 20 River Head Lane. He noted that the FMV of the property should be lowered to \$475,510. He provided an appraisal for the property completed on 1/26/2005 which indicated a FMV for the property of \$470,000. He also noted that in November 2006 a “ride by appraisal” was done on behalf of Bank of America which indicated a FMV of \$550,000. Based upon the original appraisal and the comparables provided by Vision and the appraiser, He requested that the assessment be lowered to reflect the \$475,510 FMV. The Town has a FMV on the property of \$704,800.
- #23 Tuan and Gwen Duong appeared to appeal the property known as 37 Rocco Drive. The Town has a FMV of \$1,060,200 and the appellant requested a FMV of \$850,000. The appeal was based on numerous refinancing appraisals that were done on the property by the owners. They provided an appraisal that was completed as of 3/13/2009 which indicated a FMV of \$850,000. It was noted in a conversation with Board members that the appraisal provided may indicate a current FMV of the property but the appeal needs to be based on the FMV of the property on 10/1/2006. The owners would review their files and provide a copy of any appraisal they may find with a valuation date as close to the 10/1/2006 revaluation date as possible. They would try to do so before close of business on 3/5/2010.

With the scheduled appointments completed, a motion was made by Joan Schwartz and seconded by Susan Graham to accept the minutes of the 3/2/2010 meeting minutes with three clerical corrections made. The motion was passed 3-0 to accept the amended minutes. Abraham Fisher abstained from voting on this issue. A motion was made by Joan Schwartz and seconded by Susan Graham to adjourn the meeting at 9:07 PM. The motion passed 3-0 with Mr. Fisher abstaining.

Respectfully submitted,

Michael Bekech
Clerk to EL BAA 03/03/2010