

**NEWTOWN BOARD OF ASSESSMENT APPEALS REGULAR MEETING
REMOTE PARTICIPATION
THURSDAY, APRIL 8, 2021**

MINUTES

PRESENT VIA TELECONFERENCE: Alex Villamil, Charles Gardner and Edward Randall

CALL TO ORDER: Mr. Villamil called the meeting to order at 6:05 pm.

APPROVAL OF MINUTES: Approval of minutes of the April 6, 2021 Board of Assessment Appeals Regular Meeting. Tabled until next meeting to allow the Board to thoroughly review.

PUBLIC PARTICIPATION: None

NEW BUSINESS:

Discussion and Possible Action:

Hearing appeals for commercial properties with assessed value over \$1,000,000

The Board agreed that the complexities of these large scale commercial hearings is beyond their scope and being there are none during this BAA session, they made a motion to pass.

Mr. Villamil moved to pass on hearing appeals for commercial properties with assessed value over \$1,000,000. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

Conduct Hearings for Scheduled Applicants:

Tom & Daryl Maurath – Real Estate at 90 Poverty Hollow Road

Mr. Maurath presented his supporting documentation for his real estate at 90 Poverty Hollow Road. He purchased 3.6 acres split from 94 Poverty Hollow Road which was combined with his property. This increased his assessment by about \$29,000 and he stated some of it is wet lands. Mr. Villamil referred to the GIS map that he obtained had a small portion of wetlands that runs across the property. After consulting with the Town's Land Use Department, Mr. Maurath relayed that it is no longer a buildable lot due to there not being enough frontage to construct an access way. The easement that was created with 25 feet of frontage, was deemed excess land by the Assessor's office. Mr. Maurath said he was not able to ascertain whether the increase in assessment was due to the Assessor not knowing that the extra purchase of land was not the full 6 acres, or whether it is due to the Assessor not knowing that Land Use deemed it as unbuildable land. This was tabled for further deliberation.

John Lujanac – Business Personal Property

No show.

JGB Realty LLC – Real Estate at 87 South Main Street, Unit #14

Mr. Joseph Benner presented his case regarding the real estate at 87 South Main Street Unit #14. He purchased it in December 2020 for \$40,000. It is currently appraised at \$78,980 equating an assessment of \$55,290. Mr. Benner stated it was difficult to obtain comps because the only comparable sale price was back in 2008 and he feels there is no basis for the valuation except for the market. There are no other commercial condos in town except for the adjoining units within the complex. Mr. Gardner asked

if there are any condo fees associated with the unit. Mr. Benner confirmed there are fees. He also takes into consideration that he purchased it at a discount, however, it did go on the market pre-Covid. He is looking for a fair solution. Mr. Gardner mentioned to keep in mind that next year in 2022 there will be a revaluation which could alter any changes in assessment. The Board tabled this for further discussion.

I Am Journey, LLC – Real Estate at 31 Hawleyville Road

Ms. Linda DeStefano presented comps to her property at 31 Hawleyville Road. She feels the value of the land is excessively high. She feels that her acreage is not completely useable. Mr. Villamil noted that the zone is labeled as HCDD representing the Hawleyville Design District and will look into that. Ms. DeStefano referred to the comps she provided indicating that the trend appears to be Land Value going down. Mr. Villamil said that they can only take the assessment into consideration, and informed her that during the next revaluation, the market value will be taken into consideration. The Board will further review and get back to her with a decision.

Shkelzen Kralani – Business Personal Property

No show.

John Neuhoff – Real Estate at 55 Lakeview Terrace

Mr. Neuhoff presented his supporting documentation on his property at 55 Lakeview Terrace. He is requesting \$30,000 off the appraised value of the property equating less in assessment. He said the cabin on the property is in very bad shape, the stairs have collapsed, there is no septic system or running water and the foundation is partially collapsed which has skewed the house and porch. He noted that he purchased it for \$30,000 in October 2020 after sitting on the market for a very long time. The Town issued a blight ordinance on it, which has been put on hold through the Land Use Department until Mr. Neuhoff can determine whether the cabin's foundation can be saved. Mr. Villamil noted the land was \$161,900, the building was at \$20,450 in 2018, and currently the land is valued at \$153,800 and the building is \$760, so there has been an adjustment made. The Board will further deliberate and get back to Mr. Neuhoff with a decision.

Mary Murphy – Business Personal Property

Ms. Murphy spoke on her business, Dr Mary Murphy LLC. She has an office located at 32 Church Hill Road, Suite 208, but has not been practicing out of that location since March 17, 2020 due to Covid and therefore claims to not have received the declaration in the mail. She stated that the space she rents is shared by other therapists and she does not own anything besides her own personal laptop. She has been in business since early 2019. She has never filed a declaration, therefore an estimation was provided including a 25% penalty for non-filing. She said that she was unaware that having an LLC would require an annual personal property filing. The Board suggested she obtain a blank personal property declaration, fill it out and submit it to the Board for review by the end of this week.

Evergreen Environments – Business Personal Property

Mrs. Diana Kruzshak and Mr. John Kruzshak spoke on the business personal property for Evergreen Environments located at 10 Turnberry Road. The Kruzshak's have owned their business at this location since 2007. Their primary business is manual labor and they do not have a lot of machinery. They have some old furniture, a computer, steel equipment, pallet jacks, hand tools, drills, saws, an assortment of ladders, a used forklift, carts and trucks. They admitted that they missed filling out the personal property declaration. Mr. Villamil suggested they fill out a declaration and submit it tomorrow for the Board's review.

Jose Pullopilly – Real Estate at 3 Botsford Hill Road

Mr. Pullopilly's agent, Mr. Greg Lane of Greg Lane Property Consultants, presented his appraisal report and supporting documentation regarding the property at 3 Botsford Hill Road. The site sits on 0.12

acres. The field card indicates 2 bathrooms but he recalled only seeing 1 bathroom last time he visited. He feels this particular dwelling is uninhabitable. He reviewed the comps that he submitted. The improvements have little to no value. Mr. Gardner confirmed with Mr. Lane the valued amount they are appealing for this property is \$80,000, but he believes the house is a tear-down. This was tabled for further deliberation.

Masimo Americas, Inc. – Business Personal Property

A representative for Masimo Americas Inc., Ms. Cassandra Heard, Associate Consultant with Marvin F. Poer & Co., spoke on behalf of their business personal property. She briefed the Board that Masimo Americas' location in Newtown serves as a shipping/receiving warehouse; the warehouse receives shipments of leased medical equipment and then ships them back out to medical facilities in New York. Masimo Americas claims that the equipment is not held at the Newtown location for very long, and said as of October 1, 2020 the equipment they filed with Marvin F. Poer was not on site. Ms. Heard presented a list of the various pieces of equipment that were shipped out to a NY medical facility. Masimo Americas had provided incorrect information back in 2019 and had Marvin F. Poer & Co. submit an amended declaration in September 2020 which was not accepted by the Assessor's office because it had well exceeded the deadline to amend 2019. Ms. Heard understands, after speaking with the Assessor's office, that no adjustment can be made to 2019, but is now appealing 2020. Marvin F. Poer & Co. submitted a timely 2020 declaration based on the numbers provided by Masimo Americas, but later it was revealed that Masimo Americas needed to amend their numbers to zero. The Board will provide a decision after further deliberation.

Samms CT, LLC – Business Personal Property

Mr. Sudeep Awasthi, managing member of Samms CT, LLC, noted that this LLC serves as a holding company for purposes of investing in Plantation Medical, LLP. He stated that it is a pass-through investment company. He noted that he is a minority owner, and the group is a passive investor. Mr. Villamil suggested that he should fill out the personal property declaration and note that it is a holding company and may not contain assets. They will await the submission of the 2020 personal property declaration for review.

Plantation Medical, LLP – Business Personal Property

Mr. Sudeep Awasthi stated that Plantation Medical LLP is an entity of Samms CT, LLC. The Board suggested the same as above.

UNFINISHED BUSINESS

Tino & Meghan Martins – Real Estate at 17 Serene Way

Mr. Villamil thinks it's a good idea to send out a field inspector to view the area above the detached garage to determine whether the space has livable square footage or not. It is currently noted as being a second inhabitable building with 826 square feet of living space. Mr. Gardner feels that he is being assessed fairly for the 3-acre zone that the main dwelling sits on. Mr. Villamil feels everything aside from confirming the area about the garage seems legit. The Board agreed to have an inspection done of the internal area of the detached garage and will make their decision next week.

Christopher Symes – Real Estate at 6 Lake Road

Mr. Villamil feels that the comps provided by Mr. Symes were not really comparable to his property. His grade is a B- versus the other comps which were C and C+. After reviewing his card, there have already been adjustments made in 2019 to the land assessment. The land assessment was brought down by \$10,600 in 2019. Mr. Gardner stated that Mr. Symes is seeking a reduction of a little over 20% from the reduction that he already received, but feels that reduction given in 2019 by the Assessor was more than generous.

Mr. Villamil moved to disapprove the appeal based on appellant's inability to provide sufficient evidence. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

Wayne & Marshalee Young – Real Estate at 14 John Beach Road

After reviewing this case, Mr. Gardner noted that in 2019 the Assessor had given this property a code of WT1 which refers to excess wet land, which resulted in a 5% reduction in land assessment. Mr. Gardner stated there is no basis to second guess the previous Assessor and what had already been determined. However, after further discussion, The Board agreed to change the code from WT1 to WT2 resulting in a lower land assessment.

Mr. Gardner moved to approve the appeal and that the special pricing calculation code be changed from WT1 to WT2. Seconded by Mr. Randall. All in favor. Motion passes (3-0).

ANNOUNCEMENTS: The Board agreed to move the next BAA meeting from April 13th to April 14th at 7:15 pm. One more meeting was added for April 15th at 7:15 pm for deliberations.

ADJOURNMENT: There being no further business, Mr. Villamil moved to adjourn the meeting at 11:00 p.m. Seconded by Mr. Randall. All in favor.

*Respectfully submitted,
Rina Quijano, Clerk*

**THESE MINUTES ARE SUBJECT TO APPROVAL BY THE BOARD OF ASSESSMENT APPEALS
AT THE NEXT MEETING**