

**NEWTOWN BOARD OF ASSESSMENT APPEALS REGULAR MEETING
REMOTE PARTICIPATION
WEDNESDAY, APRIL 14, 2021**

MINUTES

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

CALL TO ORDER: Mr. Villamil called the meeting to order at 7:04 pm.

APPROVAL OF MINUTES: Mr. Villamil moved to accept the minutes of the April 6, 2021 Board of Assessment Appeals Regular Meeting with the below amendment made. Seconded by Mr. Randall. Motion passes (3-0).

Mr. Randall noted an error under Wayne & Marshalee Young, the second to last sentence should read: *Mr. Randall also suggested that they speak to Newtown ~~Land~~ Forest Association.*

Mr. Villamil moved to accept the minutes of the April 8, 2021 Board of Assessment Appeals Regular Meeting with the below amendment made. Seconded by Mr. Gardner. Motion passes (3-0).

Mr. Gardner noted a grammatical error under Evergreen Environments of an extra apostrophe in the second sentence. It should read: *The ~~Kruzshak's~~ Kruzshaks have owned their business at this location since 2007.*

PUBLIC PARTICIPATION: None

NEW BUSINESS:

Discussion and Possible Action:

Conduct Hearings for Rescheduled Applicant:

Shkelzen Kralani – Business Personal Property

Mr. Kralani presented his personal property case to the Board. He submitted his 2020 declaration on time and feels that his equipment is worth no more than \$95,000. He feels any more than that is not a correct assessment. The Board suggested he resubmit his declaration for the Board's review.

UNFINISHED BUSINESS:

Discussion and Possible Action:

Deliberate and finalize decisions for hearings held on April 6th and April 8th:

Mary Murphy – Business Personal Property

Ms. Murphy submitted her 2020 declaration using her own true numbers to the Assessor's Office on April 9th.

Mr. Villamil moved to approve per appellant's filing, the Tax Assessor's change in estimate of personal property from \$13,750 to actual value from appellant's filed declaration of \$750 plus the 25% late filing penalty of \$190 totaling \$940. Seconded by Mr. Randall. All in favor (Motion passes 3-0).

Evergreen Environments – Business Personal Property

Mr. Kruzshak submitted a letter to the Assessor's Office on April 12th stating that they did not have time to gather their information and submit a declaration to the Board. He acknowledged and understands that their assessment will remain at \$16,840 for the 2020 tax year.

Mr. Villamil moved to deny appeal based on insufficient evidence to support appellant's claim. Seconded by Mr. Gardner. All in favor (Motion passes 3-0).

Pamela Bouchard dba Plum Orchid LLC – Business Personal Property

Ms. Bouchard submitted her 2020 declaration using her own true numbers to the Assessor's Office on April 8th.

Mr. Villamil moved to approve per appellants filing, the Tax Assessor's change in estimate of personal property from \$15,000 to actual value per appellant's filed declaration of \$660 plus the 25% late filing penalty of \$170 totaling \$830. Seconded by Mr. Randall. All in favor. Motion passes (3-0).

Linda Manganaro – Business Personal Property

Due to the fact that Ms. Manganaro had submitted an amended 2020 personal property declaration for her business Golden Opportunities prior to her BAA meeting, an interoffice change was made and the non-profit exemption added. The Board acknowledged that and noted that she will continue to receive the declaration and needs to submit each year.

Mr. Gardner moved to deny the appeal as being noted because the adjustment had already been made by the Tax Assessor making it a net assessment of \$0. Seconded by Mr. Villamil. All in favor. Motion passes (3-0).

John Lujanac – Business Personal Property

Due to the fact that Mr. Lujanac had submitted a late 2020 personal property declaration for his business Bond Street Partners dba Medical Hypnosis Center of Sandy Hook, an interoffice change was made prior to the BAA meetings.

Mr. Villamil moved to deny the appeal due to appellant having already filed an amended declaration. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

Libor Karas – Business Personal Property

The Board discussed whether to accept Mr. Karas' incomplete submission of his 2020 personal property declaration or whether to have him resubmit it filled out properly. Mr. Gardner feels that he should be penalized, however the steep jump in assessment from last year to this year is too much. Mr. Randall agreed that the penalty should remain.

Mr. Randall moved that the personal property appeal be accepted with the change in value to \$450 plus \$113 for the 25% penalty changing it from \$10,300 to a total of \$563. Seconded by Mr. Villamil. All in favor. Motion passes (3-0).

Samms CT LLC – Business Personal Property

Mr. Awasthi and Ms. Tripathi submitted the 2020 personal property declaration for Samms CT LLC on April 14th, however he claimed all assets as \$0. Mr. Villamil and Mr. Randall feel that he should have declared some assets, even as far as office furniture, computer, cell phone which are items that would be used to conduct his business investments. The Board continued their discussion on whether or not to accept it. This was tabled for further deliberation.

Plantation Medical LLP – Business Personal Property

Ms. Tripathi did not fill out a personal property declaration per the Board's recommendation, but submitted a note on April 14th stating the investment transactions are actually conducted in Florida and only use the Newtown address as a mailing address. Mr. Villamil stated that more information is needed about this entity and Ms. Tripathi and Mr. Awasthi have not provided that. Mr. Gardner noted that although the dealings are in Florida, the LLC is registered here in CT and should be taxed in CT. The Board believes that the personal property declaration should be filled out properly claiming assets. They agreed that it may not be approved, but that the given assessment possibly be reduced. This was tabled for further deliberation.

Tino & Meghan Martins – Real Estate at 17 Serene Way

An inspection of the area above the detached garage was done by the Assessor's office on April 14th. It was relayed to the Board that the space is one large open room with finished walls, ceiling and flooring. There

is electricity with fixed lighting fixtures, heat is sourced by a wood burning stove and there is no plumbing. After reviewing the photos, the Board agreed that several changes should be corrected on the field card including: the style be changed from an apartment to a loft; heat fuel to wood; heat type to wood stove; remove central AC; remove bedroom; remove bathroom; remove kitchen; and change total room count from 3 to 1. In regards to the wetlands on the property, Mr. Gardner said changing the land value of the 3.3 excess acreage to wetlands would be a minor adjustment and he feels it should change. The Board agreed. Mr. Gardner moved to approve with the following changes to building 1 of 2 to land line for the acreage of 3.3 and adding under special pricing, a code of WT2. He further moved the following changes to building 2 of 2: change style apt/garage to loft; change heat fuel to wood; change heat type to wood stove; and eliminate AC type, total bedroom, entries for bath and kitchen style on the field card. Seconded by Mr. Villamil. All in favor. Motion passes (3-0).

Michael Livingston & Sabrina Santilli – Real Estate at 3 Grand Place

Mr. Villamil noted that Mr. Livingston was comparing the appraisal from 2020 to the assessment given in 2017. After some discussion, the Board agreed that the appraisal really can't be taken into account. They noted that the increase in assessment of \$9,000 was attributed to the addition of a new roof and a finished basement which was picked up on the new homeowner's questionnaire submitted to the Assessor's office. Mr. Villamil moved to deny the appeal based on insufficient evidence to support appellant's claim. Seconded by Mr. Randall. All in favor. Motion passes (3-0).

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

After reviewing Mr. Maurath's appeal, the Board was in agreement that there is value to having a non-buildable parcel of land. They feel that there was no evidence presented to lead them to believe why the current assessment is improper. Mr. Villamil believes it is a huge benefit to having a lot next door that no one is able to build on. The Board discussed that having a copy of the deed may have been a benefit but without that they do not see any argument to validate a reduction in assessment. Mr. Randall moved to deny the appeal based on a lack of evidence to support the requested change in land value set by the Assessor. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

Joseph Benner dba JGB Realty – Real Estate at 87 South Main Street, Unit 4

Upon reviewing Mr. Benner's claim, Mr. Gardner stated the only evidence is the note from the appraiser which states that the unit was worth \$40,000 back in 2017. Mr. Villamil noted that because there are not comparables, there is no way to tell what is accurate. Mr. Gardner moved to deny the appeal on the basis that there is insufficient evidence to support the requested reduction on appraised value. Seconded by Mr. Villamil. All in favor. Motion passes (3-0).

John Neuhoﬀ – Real Estate at 55 Lakeview Terrace

The Board continued their discussion regarding Mr. Neuhoﬀ's property at 55 Lakeview Terrace. Mr. Villamil feels that he is getting a very good deal in that the assessment of the land and building have already been reduced drastically. He is familiar with that area and believes purchasing a piece of property like that for only \$30,000 is very good - there are buyers that would feel there is value to that land. Mr. Gardner noted that Mr. Neuhoﬀ did not make a claim that it is an unbuildable lot, nor does it state on the field card that it is unbuildable, therefore a new building can be rebuilt. The appellant's focus of his supporting documentation was more geared towards the building which the Board agrees should not be argued due to its very low assessment. Mr. Randall moved to deny this appeal based on insufficient evidence to support the requested change in value. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

ANNOUNCEMENTS: Mr. Villamil announced that they may need to add one more meeting but will make that decision during the April 15th meeting.

ADJOURNMENT: There being no further business, Mr. Villamil moved to adjourn the meeting at 10:21 pm.
Seconded by Mr. Gardner. All in favor.

*Respectfully submitted,
Rina Quijano, Clerk*

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