NEWTOWN BOARD OF ASSESSMENT APPEALS SPECIAL MEETING MEETING ROOM 1 – REMOTE PARTICIPATION TUESDAY, SEPTEMBER 15, 2020

MINUTES

PRESENT: Alex Villamil, Brynn Cullen and Charles Gardner

CALL TO ORDER: Mr. Villamil called the meeting to order at 6:31 pm.

APPROVAL OF MINUTES: Mr. Villamil moved to accept the minutes of the September 8, 2020 Board of Assessment Appeals Regular Meeting. Seconded by Ms. Cullen. All in favor. Motion passes (3-0).

Mr. Villamil moved to accept the minutes of the September 9, 2020 Board of Assessment Appeals Regular Meeting. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

ANNOUNCEMENTS: None

PUBLIC PARTICIPATION: None

UNFINISHED BUSINESS:

Discussion and Possible Action:

Deliberate and Finalize Results for the following Motor Vehicle Assessment Appeals:

• The Good Earth Tree Company / Jennifer Damon –

2005 CAM Trailer – Mr. Villamil began by reminding the board of Ms. Damon's argument that Stratford's old assessment was much less than Newtown's. After consulting with the Assessor, it was confirmed that our standard practice is to get our assessed values from the NADA guide. The Board agreed that because we do not know what the basis for Stratford's assessments is, that we cannot compare the two.

Mr. Villamil moved to deny the appeal based on the value of assessed vehicle being consistent with the value provided in the NADA guide. Seconded by Ms. Cullen. All in favor. Motion passes (3-0).

1999 Sterling Tractor – Mr. Villamil stated again that Ms. Damon was comparing older assessments from Stratford. With guidance from the Assessor, Mr. Villamil researched on comparables to this specific model. Ms. Cullen stated that the issue with these older model vehicles and the fact that the appellant did not provide any hard documentation or photos to compare, it makes the decision process difficult. Using the comps researched, the Board agreed to use current market value and take an average value of comparables.

Mr. Villamil moved to approve this appeal and change the assessed value from \$20,990 to \$13,482. Seconded by Ms. Cullen. All in favor. Motion passes (3-0).

2012 Kenworth – Mr. Villamil had consulted with the Assessor on this vehicle and he reported that Ms. Damon was comparing her values to a prior supplemental bill which was only a partial year's worth. Ms. Damon was looking to have the current full year's bill adjusted to \$11,171 which is too low. That bill she

referenced was from the 2018 Grand List Supplemental and had already been reduced based on the claim made at April's Board of Assessment Appeals. Mr. Villamil also stated that the value for this was taken straight from the NADA guide.

Mr. Villamil moved to deny the appeal. The BAA found that the prior bill was credited to the appellant for the 2018 supplemental. Seconded by Ms. Cullen. All in favor. Motion passes (3-0).

2011 Kenworth – Mr. Villamil reminded the Board that this vehicle was totaled in January of 2020, and an adjustment had previously been made for the loss. The Board reflected on what Ms. Damon had previously said regarding the insurance claim on this vehicle – she was paid for the balance of what was owed on the vehicle plus an additional \$19,000 for its worth, and in turn a newer truck was purchased. Ms. Damon is looking for a reduction of \$30,190, but without knowing how much the insurance deemed as the actual value of it, the Board did not feel an adjustment was warranted.

Mr. Villamil moved to deny the appeal based on insufficient evidence to support a reduction of the assessment. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

1996 Acier Trailer – With lack of evidence or comparables, the Board elected to deny a reduction for this vehicle.

Mr. Villamil moved to deny the appeal based on insufficient evidence provided by appellant to support claim. Seconded by Ms. Cullen. All in favor. Motion passes (3-0).

1998 East Trailer – Mr. Villamil reminded the Board this was assessed at \$8,330, but within recent days, comparables found online were higher. On older model trailers, there is no NADA comparable, and therefore, Ms. Cullen believes that appellant should have brought in more evidence to back up the claim. It would have been helpful to better understand how this assessment came to be versus how Stratford came to their conclusion, which is what Ms. Damon was basing all her claims on. Ms. Cullen believes that the BAA and Tax Assessor's office should make the process more transparent to give a clearer picture to appellant of what suggested materials should be provided, as well as, to help them better understand how we derive our assessments when NADA cannot be used in cases such as this one.

Mr. Villamil moved to deny the appeal based on insufficient evidence provided by appellant to support claim. Seconded by Ms. Cullen. All in favor. Motion passes (3-0).

2002 BWS Trailer – Mr. Villamil read Ms. Damon's original claim which she compared to a slight difference in value from Stratford's old claim. The Board decided that the adjustment that she requested would be too small to consider an approval.

Mr. Villamil moved to deny the appeal based on the accurate assessed value of the trailer in question. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

2015 Manac Trailer – This vehicle was involved in an accident and totaled in January 2020. Ms. Damon claimed this vehicle was assessed by Newtown at \$42,757 but this was interpreted incorrectly on the bill. This vehicle was actually assessed for \$8,741, after adjustment from previous COC was made. Mr. Villamil moved to deny appeal based on the fact that this trailer was correctly assessed at \$8,741 not \$42,757. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

• Shawn Kasak -

2016 Honda Civic LX – Based on NADA values, the assessed value of this vehicle is correct. Mr. Villamil stated the only claim that could be made is towards mileage. Based on Mr. Kasak's sworn statement of number of miles (153,380 as of August 17, 2020), the claim is granted.

Mr. Villamil moved to approve the change in net value of assessment from \$9,555 to \$7,005 based on

mileage presented by appellant and deducted from the NADA guide. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

2006 Toyota Tacoma – Based on NADA values, the assessed value of this vehicle is correct. Mr. Villamil stated the only claim that could be made is towards mileage. Based on Mr. Kasak's sworn statement of number of miles (213,000 in August 2020), the claim is granted.

Mr. Villamil moved to approve the change in net value of assessment from \$7,370 to \$7,020 based on mileage presented by appellant and deducted from the NADA guide. Seconded by Ms. Cullen. All in favor. Motion passes (3-0).

2015 Harley Davidson – The assessed value matched up with NADA guide's assessed value. The Board will consider the mileage but needs to consult with the NADA motorcycle book which was not available at the time of this meeting before discussing. The discussion for this particular vehicle was tabled until further research of mileage can be done.

2002 Harley Davidson – No documentation was provided by Mr. Kasak on mileage.

Mr. Villamil moved to deny the appeal based on insufficient evidence to support appellant's claim.

Seconded by Ms. Cullen. All in favor. Motion passes (3-0).

• Mariann Adams

2 Unregistered Vehicles - Based on assessment standard practice, an unregistered vehicle is considered personal property and is automatically assessed at \$10,000. The unregistered vehicles in question on this property are a 1989 BMW and a 1983 Honda. The Board agreed that \$10,000 per vehicle seems excessive and used NADA values instead.

Mr. Villamil moved to approve the appeal and have the Assessor change the net value in assessment from \$19,250 to \$2,577 based on current market value of property in question. Seconded by Mr. Gardner.

Motion withdrawn.

Mr. Villamil moved to withdraw the previous motion. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

Mr. Villamil moved to approve the appeal and have the Assessor change the net value in assessment from \$19,250 to \$2,577 based on current market value of property in question and add the 25% penalty to the revised amount. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

• Roger Von Schleusingen

2007 Chevy Silverado - Mr. Schleusingen claims that this vehicle is valued at \$1,400 which is what he bought it for, however did not provide proof or bill of sale. Mr. Villamil said if you base it on appellant's claim, the vehicle does sound like it's in bad condition – he suggested we take it from \$8,300 to \$6,077. Mr. Gardner feels that having an actual purchase price is more useful than having pictures and cannot completely discount it. Ms. Cullen reminded the Board that we do not have concrete proof - no photos, etc. and taking a hand-written receipt that the appellant wrote himself as proof to base our findings. The most important thing Ms. Cullen feels is the equity that is at stake and how we apply the rules that we are creating here in the future.

Mr. Villamil moved to approve the appeal and have the Assessor change the net value from \$8,300 to \$7,530 and deduct a further \$753 for the condition of the vehicle. The net value should be \$6,777. All in favor. Motion passes (3-0).

• Madeline Bunt

2009 Toyota Matrix - The Board will deliberate on this appeal at the next meeting.

• Mergim Bajraliu

2018 Nissan Versa - The Board will deliberate on this appeal at the next meeting.

• Alberta Bajraliu

2018 Honda HR-V - The Board will deliberate on this appeal at the next meeting.

• Pirone Construction LLC / Jeff Pirone

2017 Haulmark Trailer - Mr. Villamil remarked on some comparables found online. Mr. Pirone had requested a reduction to \$1,500. The Board decided to take an average from the comps found online and apply them to the assessment.

Mr. Villamil moved to approve a change in net value from \$7,670 to \$5,130 based on market value of trailer in question. Seconded by Mr. Gardner. All in favor. Motion passes (3-0).

• Brenda Cameron

2004 Toyota Sienna - The Board will deliberate on this appeal at the next meeting.

ADJOURNMENT: There being no further business, Mr. Villamil moved to adjourn the meeting at 9:17 p.m. 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.