

**Board of Assessment Appeals
Meeting Minutes
Thursday, March 12, 2020
6:30pm Brooklyn Town Hall**

Present: Buddy Conroy, Joanne Eiler, Justin Phaiah, and April Lamothe; Recording Secretary

Also Present: Public seeking appeals

- 1) **Roll Call:** Buddy Conroy called the meeting to order at 6:30pm.
- 2) **Approval of Previous Minutes:** Justin Phaiah made a motion to approve the minutes of September 12, 2019. Joanne Eiler seconded the motion. No discussion. Motion passed 1-0-2 (Justin Phaiah and Joanne Eiler abstained from the vote because they were not present at the meeting).
- 3) **Review of Real Properties Seeking Review:**

BAA320-1 Timothy Albee

Property: Montana Fifth Wheel

Reason for Appeal: Timothy Albee believes that he should not have to pay personal property tax on his camper because it is registered in Florida. He says that Florida law states that after 30 days it must be registered in Florida and Connecticut state law says that it has to be registered after 60 days. He has a Connecticut driver's license and CDL. Discussion ensued.

Action: Buddy Conroy made a motion to deny the application. Joanne Eiler seconded the motion. Discussion: Justin Phaiah and Joanne Eiler both felt that this is a very unusual situation. Buddy Conroy said that this happens a lot. Timothy Albee said that it has been this way since 2006. Joanne Eiler asked if every year he has been paying Brooklyn; Timothy Albee said no, all of a sudden this year it started. Justin Phaiah asked is it here ever for an extended amount of time; Timothy Albee replied that the longest it would be here would be two weeks. Joanne Eiler said that this is the first time in ten years it has been an issues; Timothy Albee replied yes. He believes it is because the Assessor noticed the camper when she was there for an assessment. Justin Phaiah asked if the Assessor asked him about it; Timothy Albee replied that he was not home at the time, the Assessor spoke with his wife. Joanne Eiler said that there are two conflicting state laws to interpret. Timothy Albee said that he lives mainly in Florida. Justin Phaiah commented that Timothy Albee would have to pay taxes in two states; Buddy Conroy said no, because he would have to register it in Connecticut. Timothy Albee responded that he would then have to explain to Florida why he would not have it registered there. He said that it would end up going to an attorney. Motion passed 2-1 (Justin Phaiah).

Timothy Albee asked where he goes from here; Buddy Conroy said that he could appeal the Board's decision in court.

BAA320-2 Richard Calarco

Property: L & C Park Consultants LLC

Reason for Appeal: Last year, Matthew "Bucky" Lohbusch asked him to do turf so he created a business to protect his interests. He received a personal property declaration, filled it out, and submitted it within the deadline. Then he received a letter in response saying that there was a 25% penalty, which he does not understand since he is not claiming anything on income tax and he used his personal computer. He paid his legal fees and has not advertised. Justin Phaiah asked if he has done any other business; Richard Calarco said not at this time, maybe next year. Discussion ensued.

Action: Buddy Conroy made a motion to deny the petition and keep the assessment they way it is. Justin Phaiah seconded the motion. Discussion: Justin Phaiah commented that if it is a licensed business and it has a business license, and if it is used for your business, they can tax you on it. He feels bad that it was not listed and you intended to list it as well. He feels that legally, they can not approve the petition. Joanne Eiler said that she would like to forgive him at this time. Buddy Conroy stated that they can not forgive the penalty. Justin Phaiah asked it if it was the tax or the penalty that was being petitioned; Joanne Eiler was speaking of the tax. She said it would be a one time friendly business gesture from the Town. Motion failed 1-2 (Justin Phaiah and Joanne Eiler).

Discussion ensued.

Joanne Eiler made a motion forgive all but the \$250.00 penalty. Justin Phaiah seconded the motion. No discussion. Motion passed 2-0-1 (Buddy Conroy abstained).

BAA320-3 CIL Realty, represented by Robert DeCrescenzo, Esq., Updike Kelly & Spellacy

Property: 144 Prince Hill Rd

Reason for Appeal: Robert DeCrescenzo, for his client CIL Realty, stated there is an issue with tax exemption and evaluation of 144 Prince Hill Rd since CIL Realty submitted a M-3 application for the property. 144 Prince Hill Rd is a group home that CIL Realty built and is leased to Whole Life Realty, both of which are nonprofit organizations. CIL Realty buys properties and builds/renovates them for nonprofit operators for group homes since they are able to secure funding through nonprofit or tax exempt bonds. Robert DeCrescenzo show the Board that at the end of lease, when the 30 year bonds are paid off, CIL Realty will donate the property to Whole Life. Buddy Conroy asked if Whole Life Realty was paying rent; Robert DeCrescenzo said yes, but the rent

does not create a profit, but to pay off the bonds, which were taken out on behalf of Whole Life Realty. Buddy Conroy asked if all the rent money goes to the bonds; Robert DeCrescenzo said some of the money goes to CIL Realty overhead, which is income. Discussion ensued, especially on State Statutes 12-88 and 12-81 section 7.

Action: Buddy Conroy made a motion to deny the petition. Joanne Eiler seconded the motion. Discussion: Justin Phaiah said that it seems that 12-81 speaks more to the situation than 12-88. Joanne Eiler agrees. Buddy Conroy disagrees, it says any real property being held or held in trust and any income. Justin Phaiah said that it does not mention nonprofits, 12-81 mentions nonprofits. Buddy Conroy said that if you read 12-88, it refers to 12-81 section 7. Joanne Eiler asked if the form was submitted if using 12-81; Robert DeCrescenzo showed her the M-3 form. Robert DeCrescenzo said that you have to read whole sentence of 12-88. Joanne Eiler asked if he spoke to the Assessor's Office; Robert DeCrescenzo replied no, the client was in contact only. Justin Phaiah mentioned that there is no case law in front of them to use for information. Motion passed 3-0.

BAA320-4 Patricia David

Property: 27 River Walk Dr

Reason for Appeal: Patricia David said that she recently discovered tax discrepancies between her unit, #27, and her neighbors at River Walk Condos. The discount was given prior her ownership in October 2016. The original, Nola Terwilliger, did not participate in the appeal at that time. She would like to appeal to the Board to receive the same discount of \$634.48. In 2018, units #11 and #19 sold and the previous discount was carried to the new owners.

Action: Buddy Conroy made a motion to accept the petition. Joanne Eiler seconded the motion. No discussion. Motion passed 3-0.

The Board waited for Martin Ennis to arrive for his appointment, but he did not attend the meeting.

BAA320-5 Michael Rascoe

Property: 124 Mason Rd

Reason for Appeal: Michael Rascoe believes that his assessment is too high. He had an appraisal done on Dec 11, 2019 and they appraised 124 Mason Rd at \$285,000. His current appraisal is \$299,500. Discussion ensued.

Action: Joanne Eiler made a motion to accept his evaluation of \$285,000. Justin Phaiah seconded the motion. No discussion. Motion passed 3-0.

BAA320-6 Aaron-James Puzzo Kerouac

Property: 4 Elm St

Reason for Appeal: Aaron-James Puzzo Kerouac feels that the land assessment is not correct on 4 Elm St based on the Assessor's valuation of similar properties and suggests a land value of \$14,900. He used 159 So Main St (mixed used property), 174 So Main St (mixed use property), and 1 Middle St (purely residential, but commercial property) as comparison properties. 4 Elm St is a commercial property, but not mixed used. and suggests a land value of \$14,900.

Discussion ensued.

Action: Justin Phaiah made a motion to move the assessed value to \$18,000. Joanne Eiler seconded the motion. No discussion. Motion passed 2-1 (Buddy Conroy).

BAA320-7 Tina Kerouack

Property: Map 7 Lot 22

Reason for Appeal: Tina Kerouack believes that her land assessment is not correct based on the Assessor's valuations of nearby properties in open space. Discussion ensued.

Action: Joanne Eiler made a motion to accept Tina Kerouack's \$4,980.50 assessment. Justin Phaiah seconded the motion. No discussion. Motion passed 3-0.

BAA320-8 Tina Kerouack

Property: Map 8 Lot 26-1

Reason for Appeal: Tina Kerouack believes that her land assessment is not correct based on the Assessor's valuations of nearby properties in open space. Discussion ensued.

Action: Joanne Eiler made a motion Tina Kerouack's assessment of \$7,042. Justin Phaiah seconded the motion. No discussion. Motion passed 3-0.

BAA320-9 Tina Kerouack

Property: Map 7 Lot 26-2

Reason for Appeal: Tina Kerouack believes that her land assessment is not correct based on the Assessor's valuations of nearby properties in open space. This is the larger parcel and has her house located on the property. All but the residence, should be in open space. She is only concerned about the land value, not the house. Discussion ensued.

Action: Buddy Conroy made a motion to keep the current emulation put out by the Town. Joanne Eiler seconded the motion. No discussion. Motion passed 3-0.

BAA320-10 Chandrakant Patel

Property: Subway of Brooklyn

Reason for Appeal: Chandrakant Patel believes that he should be compensated for the higher assessment that became of an audit by Feldman & Associates for the Town of Brooklyn. In the audit, equipment was listed from 2002, even

though he submitted his disposal list some items. The assessment is correct going forward. Discussion ensued.

Action: Joanne Eiler made a motion to deny the petition, does not apply. Justin Phaiah seconded the motion. No discussion. Motion passed 3-0.

- 4) **New Business:** Buddy Conroy said that the next meeting is Thursday, September 10, 2020 at 6:30pm for motor vehicles.
- 5) **Adjournment:** Justin Phaiah made a motion to adjourn the meeting at 9:32pm. Joanne Eiler seconded the motion. No discussion. Motion passed.

Respectfully Submitted,
April Lamothe
Recording Secretary