

Board of Assessment Appeals
Saturday, March 15, 2014 Meeting – 9:00 a.m.
Adella G. Urban Administrative Offices Conference Room
323 Route 87, Columbia, CT
Minutes

UNAPPROVED

Members Present: Santo Franzo, Michael Hamilton, Richard Napolitano

Staff present: Board Clerk Linda McDonald

Call to Order: The meeting began at 9:13 a.m.

New Business:

1. Real Estate Appeal of Mario Carbone regarding property located at 24 Colonial Drive, Columbia, CT:

M. Carbone presented 2011 values to the Board as additional evidence for his appeal. He is before the Board to appeal his assessment that he believes is too high. He said the properties at 71 Doubleday Road and 150 Route 66 are most comparable geographically to his property.

After reviewing square footage property information on the two comparable properties, the Board concluded that there was a difference in the square footage figures the appellant claimed for these properties and the actual square footage on the property cards. The appellant did not produce evidence to lower assessment. After deliberation, the Board voted 3:0:0 to deny the real estate appeal of M. Carbone for property at 21 Colonial Drive.

2. Personal Property Appeal of Gene Kasica regarding personal property at 213 Millstream Road, Columbia, CT:

G. Kasica read into the record a narrative submitted to the Board. He stated that the gym equipment in the home is not used as business equipment by him and not by anyone else he is aware of. His claim is that the equipment is household furniture and exempt from taxation per Section 12-81 of the Connecticut General Statutes. He is not aware of any financial transactions for this equipment.

After deliberation, the Board determined that there is no evidence that the gym equipment is for business use and voted 3:0:0 to approve the appeal of Gene Kasica regarding personal property at 213 Millstream Road.

3. Real Estate Appeal of Gene Kasica regarding property located at 213 Millstream Road, Columbia, CT:

G. Kasica submitted a narrative for this appeal to the Board. He does not agree with the assessment of \$150.00 as the finished square foot cost. This appeal continues in the court system since 2008.

After deliberation, the Board determined that the appellant provided no additional evidence to support his claim and voted 3:0:0 to deny the real estate appeal of Gene Kasica for property at 213 Millstream Road, Columbia, CT.

4. Personal Property Appeal of Chuck Drew for property at 388 Route 87, Columbia, CT:

C. Drew is appealing the assessment of the furniture, fixtures, and equipment in item 16 on the property declaration form. He submitted as evidence the personal property declaration form with his estimates of the values. He values the hand tools and furniture at \$150.00.

After deliberation, the Board determined that the appellant produced evidence that supported his appeal and voted 3:0:0 to reduce the value of the furniture, fixtures, and equipment in item 16 on the 2013 property declaration form of W. Drew to \$150.00.

5. Personal Property Appeal of Stephen Acerbo for property at 61 Johnson Road, Columbia, CT:

S. Acerbo entered into the record documentation as evidence to support his claim that the Connecticut General Statutes exempts his equipment used for forestry activities (harvesting trees) from taxation.

He said he filed this year for the farm equipment exemption and the Assessor has denied his application for farm machinery exemption. He is in the business of harvesting trees on others' properties. The three pieces of equipment he claims are exempt are assessed for \$63,000.00.

He read into the record the communication from the Assessor stating the reasons for denial.

After lengthy discussion, the appeal of S. Acerbo was denied 2:1:0 with R. Napolitano opposed.

6. Personal Property Appeal of Jason Narotsky for property at 38 Pine St, Columbia, CT:

J. Narotsky submitted documentation as evidence to support his appeal that the personal property at 38 Pine Street is over-valued. He was audited by the Town and sent a delinquent tax bill for the equipment. He was negligent on submitting the personal property declaration. His business is called Lawn Works and he only does small jobs putting in lawns, sidewalks and walkways and does not advertise, just word-of-mouth.

J. Narotsky would like the personal property to be reduced by \$100,000.00. He said his depreciation schedule is up to date with the Assessor.

The Board concluded that the appellant submitted evidence to justify a reduction in the assessed values of a 2007 Takeuchi TB53FR from \$35,348.00 to \$27,000.00 and 2004 Takeuchi TL140 from \$24,096.00 to \$17,500.00 and voted 3:0:0 to reduce the appraised value of these two pieces of equipment by a total of \$14,944.00 for 2013.

The Board will hold a special meeting on Friday, March 21, 2014 at 9:15 a.m. in the Adella G. Urban Administrative Offices Conference Room, 323 Route 87, Columbia, CT to reconsider evidence submitted by the appellant regarding other personal property at 38 Pine Street.

7. Motor Vehicle Appeal of Andrew Weise for Subaru Forester XS:

A. Weise said his 2004 Subaru Forester XS has high mileage (approximately 176,000) and estimates the value at \$2,800.00. He submitted evidence to support his claim. A. Weise said, as per the N.A.D.A book, he would consider the condition to be "average to rough".

The Board concluded that the appellant produced evidence that the vehicle has high mileage and is not in very good condition and voted 3:0:0 to reduce the value of the 2004 Subaru Forester XS to \$5,000.00.

8. Motor Vehicle Appeal of John Hansen regarding trailers:

L. McDonald stated for the record that John Hansen has designated Al Catullo as his representative at this appeal.

A. Catullo submitted evidence in support of J. Hansen's appeal that the trailers are not his property.

The Board concluded that the appellant produced evidence that the trailers are not his property and voted 3:0:0 to approve his appeal.

9. Real Estate Appeal of CK Bellone regarding property located at 16 Chowanec Road, Columbia, CT:

Edward Bellone and CK Bellone claim the property is over-assessed by comparatives for other similar property and is running as a farm. CK Bellone said a fair assessment would be \$88,000.00. No appraisal has been done on the property.

The Board concluded that the appellant submitted comps for the building and voted 3:0:0 to reduce the market (appraised) value of the outbuilding at 18 Chowanec Road to \$134,400.00.

10. Appeal of American Tower Corporation regarding property located at 330 Middletown Road, Columbia, CT:

The Board voted 3:0:0 to deny the appeal of American Tower Corporation regarding property located at 330 Middletown Road, Columbia, CT as the appellant did not appear and no evidence was submitted to the Board.

11. Assessor Recommended Changes to the Board of Assessment Appeals

Meeting was adjourned at 12:00 p.m.

Respectfully submitted by Linda H. McDonald

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.