

DRAFT ~ SUBJECT TO CHANGE

Minutes for April 12, 2017, Special Meeting, Board of Assessment Appeals

The special meeting commenced at 4:00 p.m. in the Enfield Room with Donna Dubanoski, Chairman present; Thomas Tyler, present; and Victoria Rose, recording secretary, present.

Each party was duly sworn regarding each and every appeal.

Appeal 30, Irwin Stockol, 699 Enfield St.

Questionnaire answers submitted to the Board. Three lease space and two leases starting soon. Amped Fitness and CT Hometown Realty in June 2017.

Kelly Hemmeler present at 4:05 P.M.

Building was on the market a couple of years ago for 1.5 million with no offers. Two tenants start in June and one space is vacant. With a 5% vacancy and a 10% cap rate with a 3% tax load for 13% cap rate the value is 484,000.

Like properties are 841 Enfield St at 93.38 a square and 25 Enfield St at 83.78 a square and 699 Enfield St is 110 a square. Mr. Stockol feels the Town has overvalued the property by \$140,000.

Thomas Tyler asked if he has any special expertise in appraising. He stated he is not an appraiser but has been doing this for 20 years and recently was at the West Hartford Board of Assessment Appeals.

Appeal 2, Mr. Dimaria, 58 Highland Park

Letter submitted to Board. Feels the fair market value should be 55,320.

Appeal 13, Susan Starr and Doreen Grout, 69 Simon Rd.

Thomas Tyler stated for the record that he has represented Susan Starr including this property and if there were any objection of him hearing the appeal. No objection.

Received a notice of assessment of 3980 and then received a notice with an outbuilding totaling 14,270. There is no outbuilding on the property. There is a pumping station on Town land adjacent to the property. Whoever went out may have thought it was on 69 Simon Rd. The property is contaminated due to Della Construction when they were contracted to build I-91 by state of CT dumped material on the property. The property was subsequently foreclosed on and Ledger Starr purchased the property not knowing of the contamination. The Town also paved a road through the property to get to the pump station.

Appeal 43, William J. Carroll, Elm St.

Packet submitted to Board.

This is the Costco parcel being appealed. Costco is a Big Box retail premier. Once construction is started it's opened in 90 days. Assessors use the cost approach, not income and economical and functional obsolescence are not taken into account. There are few other uses for the building. Right now it's a \$101 a square foot and is looking for \$75 a square.

Retail rental analysis, the highest leased space is 481 Enfield St., at 26,000 square feet which is 1/5 of Costco and the rent is 6.50 a square with a cap rate of 8%.

Thomas Tyler asked if he has any special expertise in appraising. He stated he was a licensed appraiser in CT in the late 90's but is not acting as an appraiser at this point. Also was a licensed in New York State as a certified general appraisal. He has been doing this for 26 years in New York and New Jersey and has testified in New Canaan, CT.

Appeal 100, Nicolas Camenker, 3 Weymouth Rd.

Document submitted to the Board. Thomas Tyler asked if he was an appraiser. He attended UCONN and his first job was for commercial real estate for three years. He was licensed in CT but not now.

Regarding 3 Weymouth Rd it's a simple issue. It sold for \$1,521,115 in an arm's length sale transaction in August of 2015 and no improvements have been done since then.

Appeal 78, David Gussak, BPP

Appeal 44, BPP

It's a common argument for both GAP and CCO. Tax court found for a hotel in Hartford for business personal property that the Assessors, in general, use straight line depreciation. In this case television sets in the hotel and was argued successfully. Hotel lifespan is for or five years under franchising agreements, Marriot, Holiday Inn, mandate that they are refreshed every four to five years. GAP and CCO furniture fixtures and equipment shelf life has less than conventional straight line depreciation. Complaint process applied to both. Will email the case to the Board.

Town uses straight line depreciation and in realty life use is significantly less.

Appeal 109, Scott D Davis, 25 Hazard Ave.

Document presented to Board.

Backed out prop tax with an 11% cap rate all retail space is full. Bob's stores is in the rent roll on 10/1/16 but filed for second Chapter 11. There is no current appraisal on the property.

Thomas Tyler stated there is a penalty for failure to file the Income and Expense and there is a now a town ordinance regarding waiver of penalty. One factor or limiting. If they file the Board can have a discussion. Mr. Davis stated he will be in to file the form.

If Bob's goes away he would like to have taken into account at the ½ million decrease for the 40,000 square feet they occupy.

Appeal 4, Clarence Kaye, 33 Post Office Rd.

Because of wetlands regulations by Inland Wetlands cannot demolish the building without approval their approval. The bait shop will be gone and the house raised. He paid 48,000 and the estimate to demolish is 16,000 to take the house down and still waiting on Inland Wetlands. The 524 square foot outbuilding will stay. His intention is to have a 40 x 60 building for a pool company with office space and put inground pools on the property.

Appeal 3, Andrew D Harrison and Andrew Urbanowicz, 15 Southview St.

Appraisal submitted for \$222,000 from 7/19/16. Went to Vision for an informal hearing and was reduced to 186,560 but still doesn't agree. Thomas Tyler asked if he feels the fair market value on the appraisal is still valid and Mr. Harrison stated yes.

Thomas Tyler asked if the last transaction from ALG to Andrew Harrison on 10/12/16 was based on this appraisal and Mr. Harrison stated yes.

Appeal 1, Richard Mueller, No Show

Appeal 20, Giovanni Lenoci, 17 Cartier Rd

Thomas Tyler stated he has represented Mr. Lenoci and knows him well and asked if there was any objection of Thomas Tyler sitting in the hearing and there was no objection.

Documents submitted to Board.

Mr. Lenoci stated in 2004 he noticed concrete falling apart. He contacted the State of CT and there was no money. He took apart the finished basement and noticed it in his basement was cracking. The house was built in 1984. Engineering firm made a blueprint. Estimate from contractor to fix in 2004 was 87,000. He spent 87,000 to replace three walls but one wall is still bad.

Thomas Tyler stated he needs copies of the blueprints and to present the papers by April 26 in the afternoon before their deliberations.

Appeal 65 – 68, Michael Weber, 1 Anngina Dr., business personal property

Company was audited. Auditor asked for tax information for past three years. He then received the audit results and the auditor did not take into account what equipment was located in Enfield or Mass. Documents submitted to Board whether assets are located in Enfield or Mass.

Thomas Tyler asked if he could provide the information in an Excel and he stated he will send the information in an Excel.

Appeal 16, Richard Joseph Norris, 29 Virginia Ave

Acquired adjacent lot in November and was considered merged adjoining lots per Zoning. Would like to take the merger of lots into consideration. Property prior to him was owned by his mom. Assessment will be 40,000 for land. 28 Virginia Ave is considered 3 lots as a comparison.

Appeal 28, James Glista, 23 Post Office Rd.

Thomas Tyler stated he has known Mr. Glista and if there was any objection to Thomas Tyler sitting in on the appeal and there was no objection.

Mr. Glista submitted an appraisal to the Board as of 10/01/2016 with a value of \$25,000. The house abuts I-91. His father built the house during the depression. When it was built it was above road level but now it is below road level. Lot is wet and a covert under I-91 does not drain because of the buildings subsequently built. Used to be ponds there. Lot is undesirable because of 91. House is not salvageable. 15-20,000 to raise the house. The State took some of the property of the original lot.

Appeal 62, Edward F Scanlon, 20 Kelly Dr.

Mr. Scanlon would like to make three points. (1) A year and a half ago he refinanced and the appraisal submitted is significantly lower. (2) Comparable houses sold went up 1.6% and his went up 12%. (3) Used the GIS comparable. Dozens of houses same style sold 2015 to 2016 in line with his and one went up 30,000 because it sold. No improvements done in neighborhood.

Appraisal is at \$250,000 in 2015.

Document presented to Board with comps.

Thomas Tyler asked if he still feels the fair market value is 260,000. Mr. Scanlon stated he initially thought 260,000 but now feels 270,000 would be the fair market value after his research.

**Appeal 64, Mark Boucher, 33 Union St. Ext
June Sullivan Mitchell**

Finished basement is incorrect. Set of photos submitted to Board. Photos of kitchen, bedrooms, living room and hallways. The attic is not finished.

30 Union St Ext was on the market for 115,000 and was not sold. Now being rented.

131 Windsor St sold in 2011 for 150,000.

32 Union St. Ext sold in 2011 for 95,000.

Appeal 21, Phillip G. Seidel, 320 N. Maple St.

CO was issued in 2013. Had an attic on blueprints and central air but was never assessed. It was added in 2016. He does not have a Trex deck. He has a regular deck. He feels in addition to these increases his amount of increase is excessive.

Appeal 49, Laura Cordillo, 7 Elm St

Document presented to the Board.

12% vacancy, pharmacy recently moved out. About 736,000 in expenses.

Using a cap rate of 10.9% with an NOI of \$504,000 comes to a value of 4.63 million. The town has 5.10 million.

701 Enfield St recently sold for at \$94 a square foot.

**APPEAL 51, Marc Fontaine, 1699 King St.
Laura Cordillo**

10 Percent penalty was applied. He stated he filed the penalty. VR stated it was filed, however, it was late.

Barton Associates gave notice they are moving out and occupy 5000 square feet. Steffian and Bradley lease is up in October and probably not going to stay. Cottone has 1600 square feet. Symetra is leasing 29,000 square feet and the lease ends this year and is looking in Windsor off Day Hill Rd but has not given final indicator. Wants new lobby, new roof and new HVAC. Guardian 13000 square feet lease ends in August and weighing whether to pay penalty and leave. Blue Thunder and UNUM are staying. Dr. Ira Pollack moved out. Wells Fargo's lease is up early 2018 and looking for more space that's contiguous. We do not have that right now. FAA is currently on both sides. Symetra wants more square footage also. ASB Insurance will stay. FAA has a 3 year firm lease and has an out after 2/2018. IHC Risk purchased by Swiss RE and wants to combine space but doesn't have the space here. Woodard Curran 7000 square feet expires 11/2018. 8 – 9 years ago filled and were given favorable rates. Mr. Fontaine stated he also owns property on the Silas Deane Highway. Roof is original 1980's, the lobby is dated and it would cost approximately \$600,000 to update.

Appeal 101, Fenzi Bozdogan, 17 Pleasant Rd.

Appealing house had house fire. Photos submitted to board.

Appeal 111, Michael Keane, Georgetown Dr., BAU09

Mr. Keane stated one bedroom units have sold from Jan through August 2016 for 55,000 – 66,000.

His unit is all original with no finished basement. Analysis submitted to Board.

**Appeal 69, Joyce Keating, 64 Palomba Dr 4B
Jeff Conroy**

Kelly Hemmeler stated that she is a good friend of Joyce Keating's and does the books for the Condo Association and asked if anyone has any objections. No objection.

64 Palomba Dr., Unit 4B two recent sales one in September 2015 and October 2016. Unit 3 sold which is comparable to her office with beautiful furniture belonging to Dr Boyle for 45,000 in September 2015. It was originally listed for 49,900. Feels fair market value should be 40,000.

Appeal 70, 64 Palomba Dr. 4C,

Feels fair market value should be 32,000.

Appeal 72, 64 Palomba Dr. Unit 5

Feels fair market value should be 43,000.

Appeal 116, Lori Longhi, 42 Park Ave

Thomas Tyler state he has represented LL on a number of things and known her for a number of years and asked if anyone had any objections. No objections were made.

Ms. Longhi stated she is a certified appraiser but it would be unethical to value her own properties. Thomas Tyler asked if the court appoints her to do appraisals and she stated, yes, in Hartford and Tolland Counties.

Document presented to Board. Pulled land sales in Town of Enfield from 2013 – 2016. Three land sales used were 53 Pearl St., 68 So River St and 156 Brainard Rd which had a dilapidated house on it. She feels the value should be 17,000 after her analysis not the 20,000 she stated on her appeal.

Appeal 115, Lori Longhi, Park Ave

Ms. Longhi stated this address is similar to above; however, this parcel has an old garage on it. She feels it's \$1 a square foot. The garage has no garage doors. Feels the fair market value should be 17,500.

Appeal 114, Lori Longhi, 1445 Enfield St.

Report presented to Board. Multi family sales 2015 – 2016 top of range is 220,000. There are four sales in the report. One sale is listed as a two family but is actually a three family. Feels fair market value should be 220,000.

Appeal 113, Lori Longhi, 10 Prior Rd.

Report presented to Board. Three sales used. The barn on the property has a hole in it and a dirt floor. Feels the fair market value is 170,000.

Appeal 112, Lori Longhi, 1435 Enfield St.

Report presented to Board. Four comps presented on report. Feels fair market value should be 200,000.

Donna Dubanoski made a motion to adjourn the meeting at 8:20 p.m. and Thomas Tyler seconded the motion. The motion carried 3-0-0.