



TOWN OF WINCHESTER
Board of Assessment Appeals
Town Hall, 338 Main Street, 2nd Floor – P. Francis Hicks Room
March 10, 2022 – 4:00PM
Meeting Minutes

1. CALL TO ORDER:

Chairman John Herman called the meeting to order at 4:03PM.

2. ROLL CALL:

Roll call was completed by John Herman. Present at the meeting in addition to him were Jackie Mulvey, Joel Stewart, and Alternate Troy LaMere (Exited at 6PM). Also present were Assessors Cory Iacino and Jill Healey.

Prior to beginning the review of the applications, the Board reviewed an email from Town Attorney Kevin Nelligan noting the following: adjustments must be made by motion and a second, BAA may not reinstate the local exemption option for veterans, and alternates are not allowed to deliberate unless they are seated for the meeting. Mr. LaMere noted that the Assessors are not supposed to be at the meeting. Mr. Herman indicated that the Assessors were present as witnesses. Ms. Healy suggested that the handbook be referenced. The Board later reviewed the handbook, noting that it is the option of this Board whether to have assessors present.

3. APPLICATIONS:

The agenda was modified to take up the appeal of *Christopher Alfano* ahead of the appeal of *Kenneth Albino and Maria Miele*.

A. (Personal Property) - Alfano, Christopher - Unregistered Motor Vehicle - 640 Vera Road.

Christopher Alfano appeared before the Board regarding this appeal. He was duly sworn in prior to testimony.

Mr. Alfano explained that his unregistered truck had been on his property for twenty years. He shared pictures of the truck. Mr. Alfano indicated the truck was not road-worthy, was missing an exhaust system, had no battery, needed a new clutch, new tires, and needed a windshield replacement. He noted the rear quarters were rusted on the subject truck, explaining that it had 125K miles on it and that it was thirty-eight years old. Mr. Herman questioned what the plans for the vehicle were. Mr. Alfano explained that his plans were to restore the truck and that now that he is retired, he would like to begin working on it.

MOTION: Mr. Herman, Mr. Stewart second, to adjust the total real value of the subject truck to \$2500; unanimously approved.

B. (Real Estate) - Albino, Kenneth and Miele, Maria - 376 East Wakefield Blvd – Map 032, Block 105, Lot 068J.

David Albino, on behalf of Kenneth Albino and Maria Miele, appeared before the Board regarding this appeal.

Mr. Albino reported that his brother had purchased this home several years ago and that his brother was being assessed for a hot tub. He attested that there had never been a hot tub since his brother owned the property, explaining that the room that had held the hot tub has been removed. Mr. Herman reported that he had visited the site and did not see a hot tub.

MOTION: Mr. Stewart, Ms. Mulvey second, to drop the assessment for the hot tub, the assessed value noted as \$1260; unanimously approved.

The agenda was modified to take up the approval of the September 14, 2021 and September 18, 2021 Minutes ahead of the appeal of Matthew Asseslin and Robert Asselin.

4. APPROVAL OF MINUTES – SEPTEMBER 14, 2021 AND SEPTEMBER 18, 2021:

MOTION: Mr. Herman, Ms. Mulvey second, to approve the September 14, 2021 and the September 18, 2021 Minutes; unanimously approved.

The Commission reviewed a site plan on an application from the previous night's meeting, an appeal on personal property from Tom Iffland of Meadow Street Commons, LLC, regarding a van that Mr. Iffland had reported as being located off to the side of his driveway but on the Town's property. Mr. Herman noted that he had requested more than what was submitted such as photographs. As the board reviewed a survey and an excerpt of a survey with a hand-drawn 'x' apparently meant to depict the location of the van, discussion ensued, with the Board questioning Mr. LaMere who reported having driven by the subject site and having had seen the van. The matter was later dispensed with following the appeal of *April Bournival* and the appeal of *Matthew Asselin and Robert Asselin*.

The agenda was modified again to take up the appeal of *April Bournival* ahead of the appeal of *Matthew Asselin and Robert Asselin* to allow for photographs to be gathered of Mr. Asselin's 2003 Chevrolet Silverado.

C. (Real Estate) - Bournival, April - 184 Florence Street – Map 112, Block 151, Lot 001-1.

April Bournival appeared before the Board regarding this appeal. She was duly sworn in prior to testimony.

Ms. Bournival indicated that she was unsure how her assessment had increased from \$108K to \$212K in the last two years. She confirmed that her house had been rebuilt following a fire and that an additional 400 square feet had been added including a half-bath. Ms. Bournival indicated that the materials for the updated house were the same as what she had formerly. Mr. Herman questioned what Ms. Bournival thought the house should be valued. She indicated that she was unsure explaining that when her assessment had increased the previous year, she hadn't opposed but that with the additional increase this year, she was confused. Mr. Herman questioned whether Ms. Bournival thought her home was worth \$300K. She confirmed, noting that she thought it was worth that much prior to the fire. Mr. Herman again asked what Ms. Bournival's gut feeling was on the value and Ms. Bournival again indicated that she was unsure but agreed that she could likely get \$300K for it. Mr. Herman explained a determination then needed to be made as to the value of the house if it were the year 2017.

Mr. Stewart questioned the year of the fire. Ms. Bournival reported it having occurred in 2018. Mr. Stewart questioned the extent of the fire. Ms. Bournival explained that the fire damage required a rebuild from the foundation up. Mr. Stewart questioned whether there had been any damage to the foundation. Ms. Bournival indicated that there had not been and that they were even able to utilize the existing supporting beams. Mr. Stewart explained that the existing condition is that the house is brand new. Mr. Herman suggested that a house worth \$300K was likely worth \$250K in 2017. Ms. Bournival agreed.

Mr. Herman questioned whether there had been previous inspections. Ms. Iacino reported that the former assessor had assigned a full value at \$195790 for the 10/1/2020 Grand List without having inspected the house. She noted that she accompanied the building official in October, 2021 and noted previously excluded items such as a side porch and a deck. Ms. Iacino noted an extra bedroom, but Ms. Bournival reported that as the room that she referenced did not have a closet, it was not a bedroom but was instead just an office. Ms. Iacino indicated that the numbers used and included in the system are based on 2017.

Finally, Ms. Iacino advised this board that an appraisal should have been received as part of this appeal.

Ms. Bournival explained that following the fire, a deck that had been there previously had to be removed and relocated. Mr. Stewart questioned whether this house was a historic home and why it had to be constructed

with the same materials. Mr. Herman questioned whether Ms. Bournival had any photographs of her home. She indicated that she did not.

Mr. Stewart questioned where Florence Street was in town. Ms. Bournival explained that Florence Street was somewhat of a pass-through between Holabird Avenue and Wallens Hill. Mr. Stewart observed that the subject site was not located near Highland Lake.

MOTION: Mr. Stewart, Ms. Mulvey second, to reduce the real value to \$255K; unanimously approved.

D. (Motor Vehicle) - Asselin, Matthew and Asselin, Robert - 2003 Chevrolet Silverado 2500HD LT Crew Cab Diesel.

Rob Asselin appeared before the Board regarding this appeal. He was duly sworn in prior to testimony.

Mr. Asselin shared photographs from his phone of the subject vehicle. Mr. Asselin noted that there was rust in the bed of the truck and the mileage was 184K. Mr. Herman questioned the use of the truck. Mr. Asselin reported it as a daily driver. It was noted that the assessment value assigned was \$8480 with a true value of \$12K. Mr. Herman questioned whether the comparable had been from NADA. Ms. Iacino confirmed.

MOTION: Mr. Herman, Mr. Stewart second, to adjust the full value of the vehicle to \$7,500; unanimously approved.

The agenda was modified to resume discussion of the appeal of Thomas Iffland of Meadow Street Commons – Winsted, LLC on personal property.

E. (Personal Property) Iffland, Thomas of Meadow Street Commons – Winsted, LLC.

The Board reviewed images on Google Earth, consulting with Mr. LaMere as he had visually inspected the site.

MOTION: Mr. Herman, Mr. Stewart second, to remove the assessment from Mr. Iffland in its entirety; unanimously approved.

F. (Personal Property) - Brady, David - Florida Registered 2015 Ford F150 XLT Crew - 424 East Wakefield Boulevard.

Neither the appellant nor a designated representative appeared before the board regarding this application. No adjustments were made.

The agenda was modified to take up the appeal of *Mark Cannavo of Cannavo Construction, Inc.* ahead of *Lynn Brewer of Lynn Brewer Bookkeeping Services.*

G. (Personal Property) - Cannavo, Mark of Cannavo Construction, Inc.

Mark Cannavo appeared before the Board regarding this appeal. He was duly sworn in prior to testimony.

Mr. Cannavo submitted a copy of the personal property declaration form.

Mr. Cannavo explained that equipment's value is based on condition and hours, so he noted that the Town had no idea on the condition and hours of his machinery. He corrected an error on his Dynapack roller, reporting that it is a 1987 model purchased in 2001. Mr. Cannavo later indicated the value of this as \$20K.

Additionally, Mr. Cannavo explained that the 2004 Bucket truck was valued at \$21K, explaining that it was unregistered and had 178K miles on it.

Mr. Herman questioned whether Mr. Cannavo was estimating a full value of \$367K. He confirmed. Mr. Stewart noted the Town had estimated the value as \$443K.

Mr. Cannavo reviewed each piece of equipment.

Mr. Cannavo noted that the Town valued the 2004 bucket truck at \$21K but noted that he had paid \$2500 and that it was unregistered. He explained that he had gotten a good deal but still valued it at less than the Town. Mr. Cannavo noted that he believed the value should be set at \$8500 with his finding comps for the same model with values of \$9,900 and \$7850.

Mr. Cannavo noted that with his 850 dozer, he had found a comp at \$15K with 4200 hours and as his dozer had 7200 hours, he believed the value should be set at \$15K.

Mr. Cannavo noted that he had estimated his Kobelco 905 excavator with 5600 hours to be valued at \$9K as he had included a comp with 7000 hours valued at \$7400.

Mr. Cannavo noted that he had estimated his 1999 Hitachi 160 excavator to be valued at \$25K as the comp he found was newer (2001) and had a value of \$28500 so there was an adjustment to his value.

Mr. Cannavo noted that his Bobcat 430 to be valued at \$20K, reporting the comp he found at \$16200.

Mr. Cannavo noted that his John Deere 244, a little loader, had been assessed by the Town at \$34500 while his comps had indicated a value of \$20K for his with 10000 hours, explaining that he had one comp with 5600 hours valued at \$19,600.

Mr. Cannavo noted that his Daewoo loader had been valued by the Town at \$49K while he found a 1999 comp for \$15500 and an additional comp valued at \$41K. Mr. Cannavo explained that he split the difference as the more expensive one had 3400 hours while his had 12000 hours. Mr. Cannavo opined his to valued at \$30K.

Mr. Cannavo noted that his 2007 John Deere 350 excavator had been valued by the Town at \$52K while he estimated the value as \$45K, explaining that one of his comps had 9000 hours, valued at \$48500, while his had almost 12000 hours.

Mr. Cannavo noted that his Bobcat E85 excavator had been valued at \$93K while he estimated the value at \$85K. He referred to a 2018 comp with similar hours that was valued at \$82,900 explaining that there were very similar hours.

Mr. Herman noted the difference between what the Town had as a depreciated full value of \$559,561 with an assessed value of \$391,690 and the appellant's total value of \$367K/assessed value of \$256,900.

The consensus of the commission was to weigh in favor of Mr. Cannavo's estimated values.

Ms. Iacino noted that of the equipment in dispute, the subject of this appeal, the Town's assessed value was \$427,040 with the appellant claiming the assessed value to be \$257,175.

MOTION: Mr. Stewart, Mr. Herman second, to reduce the overall assessment by \$118,905.50; unanimously approved.

Mr. LaMere exited at this point in the meeting, at 6PM.

The agenda was modified to take up the appeal of *Joseph Capuano of Capuano Automotive, LLC* ahead of *Lynn Brewer of Lynn Brewer Bookkeeping Services*.

H. (Personal Property) - Capuano, Joseph of Capuano Automotive, LLC.

Joseph Capuano of Capuano Automotive, LLC appeared before the Board regarding this appeal. He was duly sworn in prior to testimony. Mr. Capuano was accompanied by Attorney Pat Renzullo.

Attorney Renzullo reported his client's accountant had submitted the declaration form with a total depreciated value of \$28,742, noting that it was considerably less than the previous year's assessment. He noted the 2020 assessment had come in at \$56,434. Attorney Renzullo indicated that he had requested an itemization to justify the increase and had received a notation on a form indicating that the Assessors had corrected it to \$67,218. Attorney Renzullo indicated that from the 2021 summary report, there was a notation of \$10,500 assessment on a non-registered vehicle.

Attorney Renzullo explained that his client was seeking to understand how the assessment value was determined to be the \$67K, noting that there was no purchase of new equipment this year as his business has suffered from the effects of COVID-19. He reported that at one point, Mr. Capuano had pieces of property on his property that belonged to someone else. Attorney Renzullo opined his client was being overtaxed.

Mr. Herman questioned what Mr. Capuano actually owns, requesting Attorney Renzullo to walk the Board through those items. Attorney Renzullo noted that his client had submitted a declaration, noting that his client had furniture, mechanics tools, a computer, a printer, and some supplies, totaling \$28,714, explaining that was the depreciated value. He explained that the tools likely dated back to Mr. Capuano's teenage years. Referring to the declaration form, Mr. Stewart noted the dealer plates. Mr. Herman questioned the value of the dealer plates. Mr. Capuano indicated that they had no value. Ms. Iacino explained how dealer plates had been handled in other towns. She noted that a letter was sent to Mr. Capuano in September, seeking information on vehicle details in terms of makes, models, and which dealer plate sits on them. Ms. Iacino reported that nothing had been submitted to the Assessors' office indicating that they were on vehicles. Had they been on vehicles, the dealer plates would have been taxed on those vehicles utilizing the NADA value, according to Ms. Iacino. She indicated that if the plates are vacant, then they are assigned a \$5K value. Ms. Iacino explained that the plates could be used for brand new vehicles and so therefore must be valued, giving that some weight with a reasonable sense.

Mr. Herman questioned whether the policy was something set by the Town. Ms. Iacino explained that it was an office policy, noting that some towns assign different values, citing the City of Bristol's policy to assign a \$20K value.

Ms. Iacino noted that declarations from previous years had equipment that was omitted from this year's declaration. Fortunately for the prior year, the previous assessor did not penalize Mr. Capuano for omitted property, according to Mr. Iacino. She reported that she had erred for only assigning a 25% penalty on the omitted property that had not been indicated as disposed.

With reference to the dealer plates, Attorney Renzullo characterized those as an expense to run his business rather than an asset.

Mr. Herman questioned Ms. Iacino whether there were towns that assign no value on dealer plates. Ms. Iacino indicated that there may be but that she was unaware. She relayed that her classes had taught her the concept, and included a discussion with examples on why this should be the practice employed.

Mr. Herman questioned what Mr. Capuano did with his dealer plates. Mr. Capuano reported one dealer plate is on the car of the employee that deals with used cars while the other two are on a shelf in his shop. He noted the difficulty of selling \$5K cars in Winchester and indicated that they are not on the cars that are located on his lot advertised for sale. Mr. Herman questioned whether they are grabbed to put on plates for customers as they test drive the cars. Mr. Capuano confirmed.

Ms. Iacino reported her office having sent letters to other dealers in town to determine what vehicles their plates rest on and received reports from them in that regard. She noted that Mr. Capuano had provided an inventory. Attorney Renzullo argued that assessing a penalty for the prior year is not permitted by statute. Mr. Herman indicated that the board was not looking to penalize. Attorney Renzullo opined that the town needs more garages.

Mr. Stewart had questions on the declaration. Ms. Iacino explained that Code 9 was for dealer plates, Code 16 was for furniture, fixtures, and equipment, Code 19 was for mechanics tools, and Code 20 was for computers and like equipment. Mr. Herman reviewed that there was \$15K in dealer plates, \$12K for furniture, \$13K in tools, and a computer, together totaling \$49K, questioning the difference between that figure and the one indicated at \$67K. Ms. Iacino noted the monthly figure that was depicted was for supplies and noted that the 25% was for the omitted property which should have been for the whole assessment and not just on a partial assessment. She confirmed that the appellant should have provided a list of items that dropped off and reminded the board that on previous filings in 2019 and 2020, the former Assessor had a total of depreciated value of equipment on the 2020 Grand List of \$80K with an assessment of \$56K. Mr. Stewart questioned the figure of \$40K. Ms. Iacino explained that in order for her office to remove it, they would have wanted to see it on the Disposed Asset listing if there was property that was disposed, noting there was no disposition list associated with this. She explained that for any personal property declarations, there is an assumption that it remains unless notified otherwise. Mr. Stewart questioned whether the list was from the accountant. Attorney Renzullo indicated that the accountant prepared the personal property declaration. He shared his concern that someone added \$40K worth of assessment, reporting that Mr. Capuano had not added it. Mr. Stewart noted where the accountant had completed the list of assets, noting that the \$40K had shown up prior. He advised Mr. Capuano that in the future, when items are removed, they ought to be indicated as disposed rather than just being omitted from the declaration.

Mr. Herman questioned whether the \$40K in personal property could be wiped at this meeting. Ms. Iacino noted that there should be an itemized list for next year's filing, explaining that equipment and tools should be broken down so that there is accountability for every single object. Attorney Renzullo questioned whether Mr. Capuano was being held to a higher standard with the request that each tool he owns now had to be documented. Ms. Iacino indicated that the request was made of everyone this year. Mr. Stewart agreed, noting that it helps the tax payors and the Assessors.

Mr. Stewart questioned whether the \$5K value for dealer plates was set by the Board of Selectmen. Ms. Iacino indicated it was set by the Assessors, noting that it is a modest value as she tends to be conservative so as to avoid any artificial inflation of the grand list but indicated that there did need to be some sort of accounting for the plates. She pointed out that others in town had the same value assigned on the plates and were not appealing. She explained that if there is no car linked to the plate with the owner's filing that she has to assign it a value and that she has always typically assigned it at \$5K.

Mr. Herman questioned what values have been used by other towns. Ms. Iacino noted that she has seen values of \$20K and \$12K and offered to email other assessors in her association to gather data. Mr. Stewart questioned what the values were on the other dealers within town.

Mr. Herman suggested waiving the dealer plate assessment because the appellant did not know how they would otherwise be treated.

MOTION: Mr. Stewart, Mr. Herman second, to reduce the assessment by \$34,932; unanimously approved.

The agenda was modified to take up the personal property appeal of *George Christensen* ahead of the appeals of *Lynn Brewer of Lynn Brewer Bookkeeping Services* and *Harding and Carbone Inc. of Cardtronics USA, Inc.*

I. (Personal Property) - Christensen, George - New Hampshire Registered Motor Vehicles - 367 Carey Avenue.

George Christensen and Faye Christensen appeared before the Board regarding this appeal. They were both duly sworn in prior to testimony.

Mr. Christensen reported receiving a letter this past fall inquiring about the motor vehicles located in his driveway that were registered in another state. He indicated that when he phoned the Assessors' office regarding the matter, he was advised that if the vehicles are here more than 90 days per year, he owed taxes on them. The burden of proof that the vehicles are not here more than 90 days per year rested with him, according to Mr. Christensen. He reported not being provided with any examples of what could function as proof. Mr. Christensen noted that he had phoned the town manager's office with the same questions: what if he had company that was here more than 90 days per year or what if a friend parks in his driveway for more than 90 days per year? He reported that the only response he had received thus far was that he could submit a copy of his EZPass if he had one. Ms. Christensen reported that they had also been required to provide a copy of all out-of-state vehicles in their driveway. She indicated that she resides in Connecticut, but that Mr. Christensen did not. Ms. Christensen noted that while she is a Connecticut resident, Mr. Christensen was a New Hampshire resident with a New Hampshire driver's license. She indicated that her daughter comes to visit from Virginia and therefore has Virginia plates in their driveway often. She noted that they also have friends from Pennsylvania who come to visit often. Ms. Christensen explained that a trailer is sometimes in her driveway as her husband comes to visit and because they own five places in town, he comes to work on those properties but then leaves. She noted that she has a motor vehicle registered in her name.

Ms. Christensen requested a list of motor vehicles from the Assessor but were not provided with one but had received a tax assessment for 2021 Grand List of \$59,950 with no explanation for which it was for. She explained that it did not include any vehicle IDs, no license plate numbers, and no VINs that formulated the value and would have allowed them to understand. Mr. Herman explained that he now understands that if vehicles are kept here for more than 3 months, this happens. Mr. Christensen indicated that he was never aware of this.

Mr. Herman requested the appellants to describe the vehicles that are here. Mr. Christensen indicated that he finally received a list and noted that the Honda Civic was no longer owned by them. He indicated that it had been registered in New Hampshire but that the registration had not been renewed because he had stopped driving it. Mr. Herman questioned whether it was parked in Connecticut. Ms. Christensen indicated that it was not. Mr. Christensen corrected, explaining that it had been parked in Connecticut for a short time over the summer but that it has since been sold. The Buick Conclave was valued by the Assessors at \$15,425 but had a salvage title, according to Mr. Christensen. Mr. Herman questioned the year of the Buick. Mr. Christensen indicated that it was a 2011. Ms. Christensen noted that it was a salvage title. Mr. Christensen indicated that what was listed as a flatbed trailer was in fact a construction trailer was here for part of the summer to do a job in town but was registered in New Hampshire. He noted that he was here in town more than normal last year because of this job that was required by the Town on one of his properties that he demolish a garage. Typically, Mr. Christensen explained, he is in town only once per month to collect his rent payments, complete maintenance on their properties, and do their banking. He then returns to his place in New Hampshire. Mr. Christensen indicated that they own a camper – used as a spare bedroom when it is in town – but reported that it is normally in New Hampshire. Ms. Christensen reported that the camper is not in town anymore. Mr. Christensen indicated the list included an F250 but that he never has owned an F250. He noted that he does indeed own an F350. Mr. Herman suggested that the F350 was likely indicated as the F250. Mr. Christensen agreed, noting that the assigned value was reflected at \$31K. He noted that no years were indicated on the form. Mr. Christensen noted that a dump truck was also included in the breakdown but explained that the floor is rotted. Mr. Christensen indicated that one is normally parked at their home on Carey Avenue and is used to maintain the dirt road part of Carey Avenue, something he has undertaken at his own expense for 33 years. Ms. Christensen provided photographs of the vehicle. Mr. Christensen indicated that the dump truck was not registered. Mr. Christensen noted that there were two trailers that are registered in New Hampshire.

Mr. Herman questioned whether the F350 was driven back and forth to Connecticut. Mr. Christensen indicated that it is only here maybe two days per month. The value of the dump truck was discussed. Mr. Christensen reported having paid \$3K for it ten years ago. He explained that he always had the understanding that you could have up to one unregistered vehicle.

Ms. Christensen reported trying to get clarification from both the Assessors office and the Town Manager. She then later received notice of a penalty for missing the deadline.

Mr. Herman suggested reducing the dump truck's value to \$300, providing some relief for the Buick because it was now registered in Connecticut. Mr. Herman questioned whether the Honda Civic had "lived" here. Mr. Christensen reported that it had never lived here but was brought here to be sold.

The board was encouraged by Ms. Iacino to read the statement provided by the Town Manager's office.

Mr. Herman reminded Mr. Christensen that he was under oath and again questioned whether he and his vehicles mainly live in Connecticut or New Hampshire. Mr. Christensen indicated that he and his vehicles reside in New Hampshire.

MOTION: Mr. Stewart, Mr. Herman second, to reduce the assessment from \$59,950 to \$300; unanimously approved.

The agenda was amended to take up *David Sipperly of Dave's Integrity Home Improvements, LLC* ahead of *Lynn Brewer of Lynn Brewer Bookkeeping Services*.

J. (Personal Property) - Sipperly, David of Dave's Integrity Home Improvements, LLC

David Sipperly of Dave's Integrity Home Improvements, LLC appeared before the Board regarding this appeal. He was duly sworn in prior to testimony.

Mr. Sipperly submitted a letter that he explained described what he does. Mr. Herman read the letter aloud in which Mr. Sipperly reported that the business was a part-time business with no employees but had a steady base of customers. Mr. Sipperly's letter indicated that he does not maintain a garage or separate storage business. His jobs require the storage to be with the customers.

Mr. Herman questioned whether Mr. Sipperly runs his business out of his home. Mr. Sipperly confirmed. Mr. Herman explained that anyone who runs their business out of their home may have a desk, a computer, and a pencil but the minimum value the Assessors assign is \$500.

MOTION: Mr. Herman, Mr. Stewart second, to reduce the assessment value to \$500; unanimously approved.

K. (Personal Property) - Brewer, Lynn of Lynn Brewer Bookkeeping Services.

Neither the appellant nor a designated representative appeared before the board regarding this application. No adjustments were made.

L. (Personal Property) - Harding and Carbone Inc. of Cardtronics USA, Inc.

Neither the appellant nor a designated representative appeared before the board regarding this application. No adjustments were made.

M. (Personal Property) - Kloczko, James Concrete on Demand, LLC.

Neither the appellant nor a designated representative appeared before the board regarding this application. No adjustments were made.

N. (Personal Property) - Sugerak, Shane and Vallerie Confidential Asset Recovery Services, LLC
Vallerie Sugerak of Confidential Asset Recovery Services, LLC appeared before the Board regarding this appeal. She was sworn in prior to testimony.

Ms. Sugerak explained that she was unsure what the assessment was for, noting that her husband had visited one of the ladies in the Tax Office. She indicated that she had tried to drop off paperwork that had been requested by the assessors. Mr. Herman questioned the nature of the business. Ms. Sugerak explained that theirs was a towing and recovery business. She noted that they had been in business for close to 30 years but that the pandemic had kind of shut them down as a lot of companies that they had worked for put the recovery on hold. Ms. Sugerak indicated the office had been closed and that they no longer operate the business any more out of their office. She explained that they no longer currently have an office. Ms. Sugerak explained that the storage lot remains at which they will still towed cars to. She noted that a letter was provided to the assessors to communicate that the offices were closed however Ms. Iacino had requested information on every vehicle that is on the lot. Because of the CFPB (Consumer Financial Protection Bureau) and the NPPI (Non-public Personal Information) rules and laws within the State of Connecticut, she was unable to furnish the assessors with information on people's cars, according to Ms. Sugerak. However, Ms. Sugerak confirmed that there were also vehicles there that had belonged to them, and that information had been provided to the assessors. She reported that the majority of the vehicles on their property do not stay there for any length of time because either the debtors get them back or the auctions come and take them away. Ms. Sugerak reported the inventory fluctuates with there being weeks when there are 15 and other weeks when there are 2. Ms. Sugerak noted that there are also storage bins at their property, explaining that they had paid \$100 each for them.

Mr. Herman questioned whether the Sugeraks continue to tow vehicles despite the business being reduced. Ms. Sugerak confirmed, noting that they have only one tow truck. She indicated that they had gotten rid of everything. Ms. Sugerak noted that her husband has a laptop in his truck where he receives orders. She noted that the company no longer has an office and no longer has a flatbed. Ms. Sugerak reported that at the end of 2018, their business had 1200 cars on the books (the number of cars that had been picked up that year) and that by the end of 2021, they had dropped to 550 cars.

Mr. Herman questioned whether the assessment was \$6,800. Ms. Iacino confirmed, reporting that no personal property declaration was filed for the 2021 Grand List. She noted that the values stem back from 2019. Ms. Sugerak questioned what the assessment was for. Ms. Iacino explained that it was rolling off of the previously filed declarations filed with the Town, noting that in 2019, there was a depreciated value of \$7143. Ms. Iacino was unsure what comprised that value as there was no declaration filed. Ms. Sugerak indicated that she had not filed one in 2019 because they had closed the office. Ms. Iacino indicated that there had never been any documentation filed that the business was closed. Ms. Sugerak indicated that she had dropped the paperwork off on a Thursday in July to the Tax Collectors office. Ms. Iacino indicated that she had never received it and that if the office had been closed, there should have been a Disposition of Assets filed.

MOTION: Mr. Herman, Ms. Mulvey second, to drop the assessment to \$1500; unanimously approved.

5. ADJOURN:

The meeting adjourned at 7:45PM.

**Respectfully submitted,
Pamela A. Colombie
Recording Clerk**