



TOWN OF WINCHESTER
Board of Assessment Appeals
Town Hall, 338 Main Street, 2nd Floor – P. Francis Hicks Room
March 9, 2022 – 4:00PM
Meeting Minutes

1. CALL TO ORDER:

Chairman John Herman called the meeting to order at 4:04PM.

2. ROLL CALL:

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

3. APPLICATIONS:

A. (Personal Property) Thompson, Jonathan Fairchild Auto-Mated Parts, Inc.

Jonathan Thompson appeared before the board regarding this appeal. He was duly sworn in prior to providing testimony.

Mr. Thompson explained that there was some confusion upon receiving the assessment because even though the gross assessment was decreased, the exemptions were decreased even more, resulting in a net increase to their personal property. He noted that Fairchild Auto-Mated Parts, Inc. is a manufacturing company and that historically, their manufacturing equipment has been excluded from their assessment. Mr. Thompson was inclined to believe that there were six items of equipment that had been defined as equipment with no description. Consequently, the Assessors assumed it to be office equipment and not manufacturing equipment, Mr. Thompson presumed. He reported having since completed a complete analysis and appraisal of all of the equipment and were unable to identify the six items. Mr. Thompson guessed that the items go back 40 years and that they no longer exist.

Mr. Herman questioned which items were being referenced. Mr. Thompson indicated that he was referring to items 6, 7, 8, 9, 11, and 12. He reported that he had spoken to Ms. Iacino who had explained that because the Assessors were unaware of what the items were, their office had to treat them as if they were not manufacturing equipment. Mr. Thompson confirmed that no equipment had been added to the company over the last year. He presumed the items to be a bookkeeping error.

Mr. Stewart questioned whether the items in question had been carried over from year to year. Mr. Thompson confirmed, explaining that previously it went unnoticed by him until this year when this unknown equipment was no longer being treated as manufacturing. He indicated that the subject equipment does not exist.

The disposition of the appeal was taken up later in the meeting.

→ ***The consensus of the Board was to remove the six items from the assessment.***

B. (Personal Property) Gagnon, Austin Four Seasons Home Maintenance, LLC.

Austin Gagnon of Four Seasons Home Maintenance, LLC appeared before the board regarding this appeal. He was duly sworn in prior to providing testimony.

Mr. Gagnon explained that this was his first year with his business. He indicated that he missed the deadline to file but noted he had prepared a list with everything that is part of his company. Mr. Gagnon questioned whether he could complete a declaration this evening. Mr. Herman questioned the Assessors whether this board could allow the appellant to complete his paperwork at this meeting. Ms. Iacino and Ms. Healey explained that it was this board's decision on that but noted that a signature was necessary.

Mr. Herman reviewed the draft of the itemized list provided and explained that the BAA typically looks for more information such as the age of the items and depreciation of the items. He noted that it is evidence that typically needs to be completed in advance of a hearing. Ms. Stewart suggested that Mr. Gagnon could likely complete it prior to the end of the meeting.

The disposition of the appeal was taken up later in the meeting.

→ ***The consensus of the Board was to reduce the assessed value to \$4095.***

C. (Personal Property) Gomes, Joseph Unregistered Motor Vehicle 3 East Lake Street.

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 *Sean Nocera* ahead of the appeal of *Tyler Green*.

D. (Personal Property) Nocera, Sean Unregistered Motor Vehicles 57 Woodruff Avenue.

Sean Nocera appeared before the board regarding this appeal. He was duly sworn in prior to providing testimony.

Mr. Nocera questioned whether the board had the chance to review the photographs, noting that the Assessors' Office goes off the book value when determining the value of motor vehicles. He characterized the vehicles as parts vehicles, explaining that he had intended to scrap the camper. Mr. Nocera reported that he had formerly been using it for storage but explained that the roof had recently collapsed. He shared photographs on his phone of the interior. Mr. Nocera confirmed the trailer will be going to the dump. He noted the Fiero had been acquired as a parts car and was purchased to salvage the transmission on it. Mr. Nocera also shared photographs of the Corvette, confirming that he had intended to restore it. He indicated that neither car was drivable.

Mr. Stewart questioned whether unregistered motor vehicles were considered personal property. Ms. Iacino confirmed.

→ ***The consensus of the Board was to reduce the trailer to zero, to reduce the full value of the Fiero to \$500, and to reduce the full value of the Corvette to \$2000.***

E. (Personal Property) Green, Tyler - Tyler Green FX Studio.

Tyler Green of Tyler Green FX Studio appeared before the board regarding this appeal. He was duly sworn in prior to providing testimony.

Mr. Green reported that paperwork had been forwarded to the wrong address and that it should be: 100 Whiting Street, Suite 407. He explained that he was a makeup artist and makes masks for kids. Mr. Green noted that his business suffered during 2020. He indicated that with his business, he teaches makeup comprised of disposables and has only tables and chairs. Mr. Stewart questioned whether Mr. Green had filed a personal property declaration last year. Mr. Green indicated that he did not as he had not received the paperwork. Mr. LaMere questioned whether he had filled one out this year. Mr. Green indicated that he did not as he had not submitted it in time. Mr. Stewart explained that no adjustment could be made without a personal property declaration form, and that when one is not completed, the Assessors have to determine a value using their best judgement. Mr. LaMere suggested that he could copy his declaration from Litchfield. Mr. Green explained that he had not been in Litchfield for seven years.

Mr. Green left the meeting briefly and returned to the Board, providing them with a declaration and a 2015 receipt for the studio's tables. Mr. Herman questioned whether the masks were used for motion pictures. Mr. Green indicated that they were not, explaining that he partners with the Connecticut Science Center where he

does a Monster Kid Box. Ms. Mulvey questioned whether Mr. Green creates the forms for the masks. Mr. Green confirmed, noting that they were comprised of clay. He noted that his mirrors are from 1985 and had been received as a gift.

Mr. Herman observed more items visible through the business website that were not included on the itemized list. Mr. Green questioned which among them have value that could add up to equal what the Assessor had assigned. Mr. Herman explained that Mr. Green would know the value of the inventory better.

→ ***The consensus of the Board was to reduce the full value to \$4,000.***

The agenda was modified to take up the appeal of *Charlene Jacobs* ahead of the appeal of *Deborah Ickes*.

F. (Real Estate) Jacobs, Charlene 113 Old Colebrook Road - Map 009, Block 152, Lot 020A.

Charlene Jacobs accompanied by Attorney Bill Conti appeared before the board regarding this appeal. Ms. Jacob was duly sworn in prior to providing testimony.

Attorney Conti distributed documents to the Board. He questioned Ms. Jacobs on when the property was acquired and whether she had designated it as farmland. Ms. Jacobs indicated that she had acquired it in 2017 and confirmed that it was designated as farmland. He questioned her regarding the nature of the farmland. She indicated that it was agriculture, consisting of haying. Attorney Conti questioned whether the use has changed since 2017. Ms. Jacobs indicated that it had not. He questioned whether she had received the farmland classification since 2017. She confirmed.

Attorney Conti explained that according to the statutes, the farmland designation stays farmland designation unless one of two things occur: a sale or a change of use. Attorney Conti noted the Assessors had sent out a questionnaire to determine the extent of the farmland. He opined that was not permissible under the statute. Once the property is designated as farmland and there is no change of use, it must remain the same unless there is a sale, according to Attorney Conti.

Attorney Conti cited the following as case law, *Sayers v. City of Danbury*, "...land may remain classified as farmland without a new application if the use of the land remains the same as what is described in the application for the existing classification particular to that record owner. If the type of use of the land changes from what is described in the existing application or there is a sale or transfer of the land, then a new application must be filed for classification for a new assessment by the tax assessor..." Attorney Conti indicated that the subject property is a farm with some horses and that there has been no abandonment. He noted that while the assessor can ask questions about the property, she cannot declassify it.

Mr. Stewart questioned whether this board has the legal authority to change the classification of properties and noted that they may need a legal opinion. Attorney Conti suggested the board refer to CGS§12-54(h), that addresses how a determination of farmland can be made and how it has to happen.

Mr. Herman questioned whether Ms. Jacobs attempted to change the property to forest land at any time. Attorney Conti indicated that she had not but believed that the Assessor had suggested it. Ms. Iacino reported receiving a phone call from Ms. Jacobs in the spring and it being discussed because Ms. Jacobs didn't know how she should be classifying the property. Mr. Herman requested Ms. Jacobs speak to the purpose of the phone call to the Assessors' office. Ms. Jacobs indicated that she had heard that putting property in forestland resulted in cheaper taxes. She indicated that she never called a forester to pursue it. Mr. LaMere questioned whether the property was still in farmland. Ms. Iacino indicated that she is not in farmland, explaining that she sent out questionnaires to all of the farmland classifications in the town and nothing was returned back to her office on this one. Ms. Iacino noted that she had concerns when reviewing the previous applications for farmland as the former Assessor had completed the form for Ms. Jacobs. The previous Assessor had not signed off on it nor had she recorded it on the Land Records, according to Ms. Iacino. Nothing had been

returned until December following Ms. Jacobs receiving a notice that it was going to be declassified, according to Ms. Iacino. Additionally, Ms. Iacino noted that Ms. Jacobs had indicated that she does the hay when in fact it was Mr. Whitbeck that does the hay and requested a copy of the personal property declaration from 2017 for her limited liability corporation. Ms. Iacino noted that she had also requested receipts or information on her boarders, but nothing had been supplied. She explained that had it been supplied, there might not have been so much of a question on whether it was legally classified as a farm originally. Additionally, Ms. Iacino noted that the entire 50 acres was not being hayed and also questioned the number of acres for possible farming as there is scrub land among the fields.

Mr. Herman questioned whether it was the obligation of the Assessors' office to verify annually the farmland use. Ms. Iacino noted that it has been her practice in every town that she has worked at to do that biannually. She explained that it is her office's obligation to verify that the use is maintained or otherwise, it is a change of use unless the age or physical health of the farmer prevents them from haying. Ms. Iacino noted that she does her own hay so is very familiar with haying.

Mr. Herman questioned whether Ms. Jacobs could provide the Assessor's office with what she needs if there was leniency provided by this board. Both Ms. Jacobs and Attorney Conti confirmed.

Mr. Herman questioned the value assigned by the Assessors office. Attorney Conti indicated the value had been \$83,630 but that it was changed to \$222,670.

Mr. Stewart noted that he was inclined to, if it was within the Board's power, to give Ms. Jacobs the classification. Mr. Herman indicated that he was unsure whether this board could do that and was inclined to recognize that the Assessor had a valid point. Mr. Herman suggested the board lean toward a 75% or \$120K reduction.

→ ***The consensus of the Board was to reduce the full value by \$120K.***

G. (Personal Property) Ickes, Deborah Justine Ickes Mixed Media Artist.

Deborah Ickes of Justine Ickes appeared before the board regarding this appeal. She was duly sworn in prior to providing testimony.

Ms. Ickes opined that her assessment should be much lower as she had nothing of real value in her studio, noting it was sourced from friends, Goodwill, or found near a dumpster. Mr. Herman questioned what work was done in the studio. Ms. Ickes explained that she was an artist who would do collages and paintings. The personal property declaration was reviewed with Mr. Herman requesting the appellant to provide a value. Ms. Ickes estimated the value at \$200. Mr. LaMere questioned whether there were any photographs. Ms. Ickes indicated that she had some on her phone. Ms. Iacino reminded the board that no personal property declaration was filed. Ms. Ickes indicated that she had never received one. Mr. Herman noted that one must be filled out. Mr. Stewart explained that it needed to be returned at this meeting.

→ ***The consensus of the Board was to reduce the value to the minimum of \$500.***

H. (Real Estate) Lapointe, David and Carol 11 Hillside Avenue – Map 106, Block 049A, Lot 006.

David Lapointe appeared before the Board regarding this appeal. Mr. Lapointe reported having sent a letter communicating his withdrawal and that he had been advised by the Town Manager that this board might be able to help him as this Board had authority even over the Assessor. However, Mr. Lapointe explained that he had believed what the assessors had told him. Mr. Herman questioned whether this Board could hear Mr. Lapointe despite his having previously withdrawn. Ms. Iacino noted that Mr. Lapointe should confirm that he was reinstating his appeal.

Mr. Lapointe was duly sworn in prior to providing testimony.

Mr. Stewart indicated that he was familiar with the basis of the appeal as he, too, was a recipient of the same letter. Mr. Stewart reported that the letter informed recipients that the Town's veterans' exemption was never officially filed properly. The Town's veterans' exemption was therefore being rolled off for this year while the Board of Selectmen are trying to reimplement it for next year, but it has not yet been approved, according to Mr. Stewart. Mr. Lapointe agreed with the summary provided by Mr. Stewart.

Mr. Lapointe reported his exemption was reduced from \$11K to \$5250. Mr. Herman questioned how there was any discount provided if the Assessor discovered that there was no basis for granting one. Ms. Iacino explained that it was because this individual was eligible for other exemptions. The exemption with no legal basis was the additional, or local, option that had been adopted nor had there ever been any documentation or paperwork filed to substantiate the grant. Ms. Iacino explained that she had been notified by the former Assessor of this gap, the granting of an exemption with no legal basis, upon her departure. Mr. Lapointe reported having consulted with former Selectman Art Melycher who recalled the Selectmen passing a resolution for the exemption but confirmed that it had not been codified in the form of an ordinance.

Mr. Lapointe indicated the Town Manager has reported that there are 15 veterans who have been impacted significantly. While Mr. Lapointe hoped the Board of Selectmen would pass the local option at their next meeting and the letters then get rescinded, he understood from the Assessor that the rescission would not affect this year. He was advised on the date of this meeting, from the Town Manager, that he should continue to pursue the matter with this board.

Mr. Lapointe understood this to mean that it was not likely that there could be relief provided by this board. Ms. Iacino concurred, noting that she was unsure this board had the ability to grant an exemption that is not a legal exemption. Mr. Herman indicated that if he had the ability to grant the exemption and had additional authority to grant it for all 15 veterans in town, he would. Mr. Stewart explained that he would have to abstain as it applies to himself. Ms. Mulvey explained that she, too, would have to abstain as it applies to her, too, as a widow of a retired veteran.

Mr. Stewart and Ms. Mulvey recused themselves from any further discussion and stepped outside of the meeting room. Mr. Herman seated Mr. LaMere at this point in the meeting.

The number of veterans that this might affect was corrected by Ms. Iacino with her noting that it applies to more than 440 veterans rather than 15. As Mayor Todd Arcelaschi, who serves as liaison for this board to the Selectmen, was present, Mr. LaMere questioned him whether this Board had the authority to grant Mr. Lapointe his exemption if there is no ordinance. Mayor Arcelaschi suggested that a legal opinion be sought from the Town's attorney on this matter and indicated that he would obtain one for this board ahead of their next evening's meeting.

Mr. Herman requested that it be known that this Board would like veterans' exemptions, for all who had been receiving them, be reinstated. To whatever authority this group might have to implement that, they would like to do so, according to Mr. Herman and Mr. LaMere.

Mr. Stewart and Ms. Mulvey rejoined the meeting room and resumed their regular member status.

I. (Personal Property) Lemelin, Christopher Chris Lemelin Landscaping, LLC.

Christopher Lemelin of Chris Lemelin Landscaping, LLC appeared before the Board regarding this appeal. He was duly sworn in prior to providing testimony.

Mr. Lemelin explained that all of the equipment for his business is housed in Norfolk at his parents' home and he accordingly pays personal property taxes to that town. Mr. Lemelin noted that he had a copy of his assessment notice from Norfolk. Mr. Herman questioned whether he had any documentation that reflects he is

paying taxes to Norfolk. Ms. Iacino explained that the assessment notice document Mr. Lemelin was presenting only represented an increase notice and did not prove that he was paying taxes on the business there. Noting that Ms. Iacino was the former Assessor for Norfolk, Mr. Lamere questioned her whether Mr. Lemelin had paid personal property taxes there. She indicated that she did not have access to the records at this meeting but that all of the information from the State of Connecticut Secretary of State's website indicate that the business is located within Winchester. Mr. Lemelin insisted that Winchester is only where he gets his mail, explaining that his business has been located in Norfolk for eleven years.

Mr. Stewart questioned whether the taxes should be paid to the community in which the equipment is housed or the address to which the business is registered. Ms. Iacino explained that if there is a home office in Winchester, it would be taxable here and if the equipment is stored in another town, it would be taxable to that town. She noted that the Secretary of State's website points to Winchester. Ms. Iacino reminded the board that personal property declaration forms were sent out in October and had one been filed by December 31st, this could have been taken care then.

Mr. Stewart questioned what was located on Marshall Street. Mr. Lemelin indicated that was where his home is located and that he merely receives mail there. Mr. Stewart questioned whether the tax records for the town of Norfolk were public. Mr. Herman explained that they would not reveal what the tax bill represents and without seeing a personal property declaration form for Norfolk, this Board cannot be sure.

Upon further reflection, the board indicated that they need not concern themselves with what is filed in Norfolk and should instead question what is tied to the business here. Mr. Lemelin indicated that the only business transacted in Winsted are bills to customers prepared by his wife. He explained that his work trailer is taxed in Winsted despite it being kept in Norfolk.

A recommendation was made to Mr. Lemelin to change the Secretary of State filing to reflect the location of the business as that in Norfolk and carry Winsted as only the location for mail receipt.

Mr. Stewart questioned whether the only trigger for an assessment being assigned to a new business was the filing with the Secretary of State. Ms. Iacino explained that the Assessor's Office does the best that they can with the information that they find, noting that this could have been resolved with a copy of the declaration filed to the Town of Norfolk.

→The consensus of the Board was to reduce the assessment value to \$500, noting that the appellant will need to provide the Assessors with a copy of the declaration form filed with Norfolk.

J. (Real Estate) Marcus, Steven 653 E. Wakefield Blvd – Map 039, Block 105S, Lot 082-89.

Steven Marcus, on behalf of his parents Steven and Renee Marcus, appeared before the Board regarding this appeal. He was duly sworn in prior to providing testimony.

Mr. Marcus indicated that he was appearing in lieu of his parents and Appraiser Bob Warner of West Conn Appraisers. Mr. Marcus read aloud a prepared statement from his parents and Mr. Warner. Mr. Marcus questioned whether the board had a copy of the appraisal. Mr. Herman confirmed that they did.

Mr. Marcus asserted that only properties that were direct waterfront had appraised values in excess of \$1M in 2017. He explained that the property was purchased in 2009 for \$400K and in 2019, had \$700K in improvements completed. The appraiser's opinion was that the renovation cost had simply been added to the Town's estimated value and that this was not an acceptable or accurate technique for any type of real estate valuation, according to Mr. Marcus as he read from the letter. He noted that the subject property's estimated market value as of October 1, 2017 was \$400K.

Mr. Herman questioned how much was spent on the renovation. Mr. Marcus reported that it was \$700K. Mr. Herman questioned what comprised the renovations that could have added up to that much. Mr. Marcus indicated that a new handicapped accessible kitchen was added as was an elevator. He noted that due to his mother's health the bathrooms and the doorways needed to be widened and the master bedroom was redone.

Mr. LaMere questioned how the value could remain at \$400K, the purchase price, even after the renovations. Mr. Marcus explained that he was not well versed in this type of thing surmising that it was because the market was high but had since gone down. He noted that there was no direct waterfront access. Mr. Stewart observed that the value on this parcel appears to be captured in the building, noting that the land was only valued by the Town at \$60K.

→ ***The consensus of the Board was to reduce the full value to \$600,000.***

The agenda was modified to take up the appeal of *Thomas Iffland* ahead of the appeal of *Joseph McKay*.

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

Thomas Iffland of Meadow Street Commons – Winsted, LLC appeared before the Board regarding this appeal. He was duly sworn in prior to providing testimony.

Mr. Iffland reported the van in question was not his and due to the COVID-19 pandemic, he was unable to get the police to tow it, despite having called them three times. Mr. Iffland explained that he was unable to get any paperwork for the junkyard to take it either. He then realized that the van was not located on his property anyway but was instead located on the Town's property. Mr. Herman questioned whether the van had ever belonged to Mr. Iffland. He indicated that it had not.

Mr. Herman questioned how this motor vehicle was assigned to Mr. Iffland. Ms. Iacino explained that it appeared to be on Mr. Iffland's property and without a survey, she was inclined to believe it was. Mr. Iffland indicated that there was a survey on the Town's Meadow Street property. He admitted that it appears to be on his property but that he tried to get rid of it and he could not.

Mr. Stewart questioned whether a decision on this matter could be put off to Thursday or Saturday to allow Mr. Iffland time to obtain a copy of the survey. Mr. Iffland acknowledged that the van was in his parking lot. Mr. Herman questioned whether he owns the parking lot and Mr. Iffland noted that he did but not that part.

It was agreed that Mr. Iffland will submit a survey to the Assessors office and this board would review it, with it being noted that the oral testimony portion of the hearing had concluded.

L. (Personal Property) McKay, Joseph Highview Farm.

Neither the appellant nor a designated representative appeared before the board regarding this application.

→ ***No adjustments were made.***

J. (Real Estate) O'Connor, Kyle 115 Old Robertsville Road – Map 012, Block 150, Lot 003.

Kyle O'Connor appeared before the Board regarding this appeal. He was duly sworn in prior to providing testimony.

Mr. O'Connor reported that he co-owns the property with his sister, noting that a large chunk of it was forest land. Up until this past October, he explained that he was unfamiliar with PA-490. He further explained that his sister's address was on file with the town despite his being the one who pays the bills. Mr. O'Connor confirmed that he had already consulted a certified forester and was requesting an extension. Mr. Stewart was doubtful that this Board had the authority to extend the classification. Mr. Herman agreed, suggesting that the only relief this Board could do is adjust the assessment.

Mr. LaMere questioned whether this property had always been classified as forest land. Ms. Iacino noted that she had not found a forest application on file and with it being transferred in 2017, there should have been one from at least that time.

→ ***The consensus of the Board was to reduce the total value of the land to \$125,750 for one year.***

4. ADJOURN:

The meeting adjourned at 6:50PM.

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