

TOWN OF BARKHAMSTED

BOARD OF ASSESSMENT APPEALS

67 Ripley Hill Road

Barkhamsted, CT 06063

APPEALS HEARINGS & SPECIAL MEETING

MINUTES

DATE: April 14, 2015

Members Present:

Brainard, R.

Walker, P

Warren, J

Alternates Present:

Seated:

Blackburn, S

Kaczynski, J

Others:

See minute entries for each appeal, below.

MINUTES:

1. Meeting called to order at 7:03 PM

2. Appeal Hearing: STEVEN PINE, 45 Center Hill Road; Appeal from personal property assessment.

Appearing: Steven Pine, Owner

Mr. Pine testified as to the conditions of several unregistered motor vehicles and his intention to remove them from his property.

3. Appeal Hearing: LIGHTSTAT, INC., 22 W. West Hill Road; Appeal from audits for 2011, 2012 and 2013.

Appearing: Glenn Wilcox, Carl Sohi, Sally Roy

Appellant by its witnesses presented evidence that, during the audit years, it did not own several vehicles and that various equipment were fixtures and, therefore, taxable as real estate and not personal property.

Exhibits [enumeration by Appellant]:

- 1) Bill of Sale, Stanton Equipment; Photograph: John Deere Tractor w/ backhoe;
- 2) Bill of Sale, Farmington Valley Equipment; photograph, lawn tractor/mower.
- 3) Purchase Order, John Deere; photograph: John Deere tractor
- 4) Service Invoice, R&S Oil Burner Service, Inc.,
- 5) Service invoice, EMCOR Services.
- 5) Invoice, The Bell/Simons Companies [Duplicate number by appellant].
- 6) Invoice, DRF Diversified Specialties
- 7) Invoice, Russell J. Richardson, Inc.
- 8) Ship Ticket, the Bell/Simons Companies
- 9) Invoice, EMCOR Services
- 10) Invoice, Berkshire Alarm (2 pages)
- 11) Protest Narrative, with attachment

Other:

Photographs: tine harrow (2); tractors [1 and 3, above] with other vehicles.
Letter from Ed Barden
Letter from Andrew Schiffer

4. Appeal Hearing: MALLORY BROOK DEVELOPMENT, LLC, 1061 Easy 19th Street, Brooklyn, NY 11230-4501; Appeal from personal property assessment.

Appearing: Jeffrey M. Donofrio, Esq., Attorney and Appellant's agent for appeal.

Appellant presented argument that equipment and furnishings were wrongfully assessed as personal property and should have been assessed as part of real estate.

Exhibits: *Connecticut Performing Arts, Inc., v. City of Hartford*, Superior Court, Docket No. CV 980492318S, July 23, 1999, Aronson, J., 1999 WL 566869.

5. Appeal Hearing: MALLORY BROOK DEVELOPMENT, LLC, 1061 Easy 19th Street, Brooklyn, NY 11230-4501; Appeal from real property assessment.

Appearing: Jeffrey M. Donofrio, Esq., Attorney and Appellant's agent for appeal.

Appellant presented evidence of income and expenses for operation of the subject property and argument that the real estate assessment was excessive.

Exhibits: Appellant's income and expense graphs.

6. Adjournment: hearings adjourned at 8:30 PM for the Board to act on the foregoing appeals.

7. Decisions:

a. STEVEN PINE: The Board found that all vehicles had been properly assessed by standard values and made no change in the assessments.

b. LIGHTSTAT, INC.: The Board continued the hearing to April 16, 2015, for appellant's submission of proof of transfer of ownership of several vehicles prior to the assessment.

c. MALLORY BROOK DEVELOPMENT, LLC: The Board found the Appellant failed to show that theater chairs and other equipment were "fixtures" under section 12-119 of the General Statutes and relevant case law and made no change in the personal property assessment.

d. MALLORY BROOK DEVELOPMENT, LLC: The Board found the Appellant failed to show that the real property assessment made at the last revaluation was improper or erroneous and made no change in the current real property assessment.

8. Adjournment: On motion by Brainard, second by Warren, the Board adjourned at 9:41 PM.

Respectfully Submitted,

Philip N. Walker, Chairman