

Minutes
Town of Washington
Board of Assessment Appeals
March 27, 2024

2023 was a revaluation year. The average increase in the grand list, according to grand lists retained by the Board of Assessment Appeals, was 45% across the Town of Washington. In 2023, the average sales price per foot, unadjusted for parcel land size, was \$515 per foot, and adjusted for land size was \$474 per foot. The average price per acre of land sold in Washington for 2023 was \$21k. These figures compare with an average price per foot in 2018 of \$336, unadjusted for land size, and \$290 per foot adjusted, with an average price per acre of \$23k. This represents an increase from 2018 to 2023 of 63% per foot.

The Board of Assessment Appeals received 72 applications for appeals. Of these, six applications were withdrawn either because the application wasn't completed in accordance with Connecticut General Statutes, scheduling constraints, or in one case via early resolution with the assessor's office. This left 66 applications that were heard. The 66 applications were resolved as follows: 15 assessments were left unchanged, 17 properties were reduced due to the recent purchase of the property in an arms-length sale, 4 were reduced owing to the completion of an appraisal from a reputable appraisal firm using good comparables (18 appraisals in total submitted, the majority of which also covered recent sales), 8 properties were reduced owing to indisputable structural deficiencies (examples include a seasonal certificate of occupancy for a lake cottage, a location directly across the street from a to-be-built new hotel, wetlands, an easement giving the Lake Waramaug Authority approval rights over all improvements, steeply sloping land, and a property destroyed by a water line break, among others), 8 properties were reduced owing to the erroneous reduction or elimination of PA 490 status, 4 personal property cases were reduced to zero for nonexistent taxable property, 1 personal property case was reduced to a classic car valuation, 1 personal property case was reduced due to simple overassessment, and three properties had been previously reduced by the BAA and then the values increased again by assessment. This left just 5 properties where the BAA made a new determination of a discretionary reduction in value.

Hearings were held in the Town Hall on the following dates: March 21, 22, 23, 25 and 26. Comer was present for all hearings. Weber was absent for 5 Kielwasser, 47 Calhoun, 45 Calhoun, 110 Shearer, 96 Roxbury, 127 Upper Church Hill, 57 Flirtation, 110 Litchfield Turnpike, 174 Calhoun, 118 Upper Church Hill, and 98 Wykeham. Fernandez was absent for 25 Painter Ridge. Comer was re-elected Chair. BAA for 2024 consists of Kevin Comer, Bob Weber, and Ashleigh Fernandez.

March 21, 2024

137 West Shore Road: Town value of \$5.4942 million, appellant value of \$4.645 million. Owner Levande represented himself. Levande made the case that his land was valued differently than

his neighbors, and was disproportionately higher, with both his building lot value per acre and his excess value per acre being higher than neighboring, and directly comparable properties. While the BAA agreed with his assessment as to his land value, the BAA also believed that the value of his parcel in the aggregate was fair, at \$837 per foot for a property on West Shore, in a prime location on West Shore. Value was left unchanged.

46 Senff Road: Town value of \$12.0413 million, appellant value of \$7.5 million. Client Vortex, represented by counsel and George De Voe. The property was previously valued at market during the last revaluation at \$15.4 million, and the BAA had previously reduced the value under a prior appeal to \$8.8 million. The property eventually sold, in December of 2022, for \$7.9 million. Following the sale, the town once again increased the valuation to the current \$12.04 million. The purchase price in December of 2022 included not just the subject parcel, but three other parcels totaling an additional 43 acres of land. The property had been marketed broadly for roughly 8 years, was an arm's length sale, had no tax liens or other encumbrances, and is the clearest indication of value. De Voe indicated that he had tried to discuss with the assessor's office how the value could have reverted to such a high figure and the assessor's office indicated that they had never input the changes to the field card following the prior BAA decision. The BAA voted to reduce the value to \$7,738,213.

404 Nettleton Hollow: Town value of \$820.900, appellant value of \$650k, Owner Mustich representing himself. Mustich indicates the land is steeply sloped and largely unusable owing to a switchback driveway easement running through it. Mustich indicates the property is not in good condition. A studio apartment over the garage is rented for \$1,400 per month, with the tenant paying all utilities. The property had been listed for sale two years ago with an ending asking price of \$699.900. Mustich indicates the property received two offers, both in the "600s", but neither closed. The BAA assigned a value to the property of \$700k.

10A Blackville Road: did not appear

72 Wykeham Road: Town value of \$936,200, appellant value of \$750k, Owner Bartfield representing himself. Bartfield indicates he had an unproductive phone call with eQuality CAMA during the appeal timeframe. Bartfield indicates that of his reasons presented to equality the one that resonated was the knowledge of the pending development of Wykeham Rise. eQuality indicated they were unaware of this development and that they would discuss it with the assessor's office. Bartfield indicated that he believes this development to be a material disclosable fact if he were to try to sell the property, and that it would make his property either unsellable or severely reduce its value. While the BAA agrees with that view, two neighboring sales with values similar to the subject provide current market comps that are difficult to ignore. Bartfield indicated that neither of those buyers were aware of the extent of the Wykeham Rise development, and that the knowledge is not being disclosed in property marketing. Comer indicated that the brokerage rules in the state of CT are very explicit on disclosable factors, and that this is one of those. Comer brought up the instance of cell tower construction, and that the detriment to value from cell towers is not apparent until the towers are built, and this is likely to be a similar situation. However, given that there are currently no market comps available to

support any decline in value, and that there are unlikely to be any until Wykeham Rise is more visibly under construction, the BAA decided to leave the value in place.

36 Calhoun: Town value of \$636,500, appellant value of \$450,000. Owner Collum represented himself. Subject property is a 6-family rental building, Collum indicates one unit is now unrentable, five units rented at an average of \$1k each. Expenses include the following: oil 6k, insurance 10k, electric 1k, plowing and mowing 500, property taxes roughly 5k, maintenance 4k, creating an NOI of 39k, Collum indicates closer to 20k, using the fully grossed up and fully leased NOI of 39k, applying an 8 cap, equal to the rate eQuality indicated they would use creates a value of \$487,500. The old appraised value was \$468,643. There was some discussion about the alternative use for this property as a single family but it was decided the inferior location right on Calhoun at the intersection with Church Hill, and the cost to renovate it back to a single family makes that cost prohibitive. There are also substantial deferred major capital improvements needed. The BAA assigned a value of \$468,643.

72 Bee Brook: Town value of \$333,100, appellant value of \$140,000. Owner Collum represented himself. Subject property is a 2-family rental building, units rented at an average of \$900 each. Total Expenses are roughly \$20k, meaning the property barely breaks even. This suggests as a rental it has limited value. The properties highest and best use is as a single-family home, which in this location has limited appeal. The nearest comparable sale to this one was 66 Bee Brook sold in May of 2020 for \$95k. This sale utilized an out of market broker, and was sold quickly, suggesting the value might not have been maximized. That property was then substantially renovated and resold. The original seller of that property was also Collum, and the property was in similar condition to the subject. The BAA accepted the applicant's requested valuation of \$140k, which is also believed to likely be high given the inferior location and condition.

70 Bee Brook: Town value of \$338,000, appellant value of \$140,000. Owner Collum represented himself. Subject property is a 3-family rental building, units rented at an average of \$900 each with the first-floor studio renting for \$550. Total Expenses are roughly \$20k, meaning the property produces an NOI of roughly \$8,700 per year. Collum indicates the figure is closer to \$6k. This suggests as a rental it has limited value. The properties highest and best use is as a single-family home, which in this location has limited appeal. The nearest comparable sale to this one was 66 Bee Brook sold in May of 2020 for \$95k. This sale utilized an out of market broker, and was sold quickly, suggesting the value might not have been maximized. That property was then substantially renovated and resold. The original seller of that property was also Collum, and the property was in similar condition to the subject. Given that the subject is larger than 72 Bee Brook, on a larger piece of land, the BAA kept the value at the older market value of \$251,686.

42 Wheaton Road: Town value of \$547,800, Appellant value of \$359,200. Owner Finker representing themselves. Finker indicates the property has an unusual shape, which was confirmed, and that there is a garage on the neighboring property built very close to the property line with unusual uses late into the night that severely impact the quality of life of the appellant, and would also impact the resale value. The home is in a desirable location, although

very close to the New Milford town line. Finker indicated that no work has been to the property, and didn't understand why the value would increase so much if no work was done. The town's valuation at \$547,800 results in a price per foot of just \$240, substantially below the average for the town of Washington. The BAA kept the town value of \$547,800 in place.

17 Kirby: Town value of \$1,005,300, appellant value of \$669k. Owner Washington Family Associates represented by Brighenti. Brighenti provided an appraisal reflecting a value of \$669k, which the BAA discounted owing to a disagreement with the comparable properties utilized in the valuation. Appellant was asked if he would sell the property for \$669k and the answer was no. The property is in a highly desirable location on the Green, appears to be in very good condition, although Brighenti indicated there are flaws such as being built on grade, among other items. The town valuation results in a value of just \$467 per foot, which the BAA believes to be correct. The valuation was left unchanged.

10 Sunny Ridge: Town value of \$4.994 million, appellant value of \$2.9 million. Owner 10 Sunny Ridge Associates represented by Brighenti. Brighenti presented an appraisal with a value of \$2.9 million, which the BAA discounted owing to a disagreement with the comparable properties utilized in the valuation. Appellant was asked if he would sell the property for \$2.9 million and he said he would for \$3.0 million. The property, by the appellant's description, is a white elephant. It has been on the market for sale for roughly a decade, with a continuously declining asking price. The current asking price is \$3.495 million, versus the town's estimate of value of \$4.994 million. The BAA reduced the market value to the prior market value of \$3,304,614.

51 Senff: Town value of \$920,600, appellant value of \$755k. Owner Washington CT Properties represented by Brighenti. Brighenti presented an appraisal with a value of \$755k, which the BAA discounted owing to a disagreement with the comparable properties utilized in the valuation. The property is in a very strong and desirable location, and appears to be in very good condition. The town valuation resulted in a value per foot of just \$398 per foot, which the BAA believes to be reasonable. The town valuation was kept in place.

77 Old Litchfield Road: Town value of \$896,300, appellant value of \$655k. Owner 247 Painter Hill LLC represented by Brighenti. Brighenti presented an appraisal with a value of \$655k, which the BAA discounted owing to a disagreement with the comparable properties utilized in the valuation. The BAA did, however, give value to comparables provided directly by Brighenti, including a neighboring property sale. However, the most significant factor was the recent purchase of the property by Brighenti in June of 2022 for \$645k in an arms-length fully marketed transaction. The BAA reduced the market value of the property to the \$655k requested.

McCracken Jeff: Appellant was assessed for personal property taxes without having a business. Assessor states that the appellant refused to return the proof of business termination. Appellant states he had no business to terminate. Assessment was reduced to zero and the property is removed from the Grand List.

McCracken Janet: Appellant was assessed for personal property taxes without having a business. Assessor states that the appellant refused to return the proof of business termination, and provided an indication that her research identified a profile on Linked In stating she had a job. Appellant states she had no business to terminate. Assessment was reduced to zero and the property is removed from the Grand List.

March 22, 2024

25 Painter Ridge Road: Morrill and Greenberg representing themselves, town value of \$2,525,200, appellant value of \$1,640,615. Applicant indicates there were many deficiencies at purchase, including leaking roof, chimney, and also cosmetic deficiencies, a property condition assessment was included that indicates that these items were not disclosed. The BAA discounted the items that were deficient as many of them were cosmetic with the exception of the roof and chimney. The property was purchased in July of 2022 for \$1.7 million. Comer assigned a value equal to the purchase price as the sale was arm's length, with no off-closing statement items, and no tax liens or any other item paid outside of closing. Weber assigned a value of \$1.9 million, for a final value of \$1.8 million. Fernandez was absent.

246 Litchfield Turnpike: Owner Sinay representing themselves. Town value of \$704k, appellant value of \$400k. Property was purchased in 2018 for \$330k. Small cottage valued by the town at \$160k has no working plumbing or septic and is only used for storage. No work has been done to the house since purchase. The property is located in an inferior location on route 202, with wetlands and limited potential use. The BAA assigned a value of \$590,900, derived by adding the towns value for the land and the remaining structures, plus the insured value for the storage cottage of \$50k.

73 West Shore: Owner Babbio representing herself. Town value of \$1,438,800, appellant value of \$1,125,000. Property is a very small cottage with just 798 square feet on a very steep upward sloping site. The property has no easement access from Tinker Hill according to the owner and therefore building a new structure taking advantage of the elevated views is not possible without obtaining an easement. There are two flights of stairs needed to traverse in order to get to the house site from the parking area. The owner provided a current appraisal, with good comparables, current, as well as a property located at 255 West Shore listed for \$1.25 million that is currently under agreement, which is a better property. In addition, one of the comparables utilized by the appraiser was 65 West Shore, similar at least in terms of location, with a sales price of \$1.285 million. The BAA assigned a market value of \$1.125 million, as the appraisal indicated.

15 River Road: Owner Anderson representing herself. Town value of \$577,200 appellant value of \$440k. Subject is a land locked parcel located between the pizza shop and the VFW, accessed only through an easement between the pizza shop and the neighboring town owned office building, on an unrecorded and undocumented driveway. The property has little value to anyone other than the owner as a residential property, and perhaps is highest and best use is as

rezoned commercial space, but there is no demand for that. The owner provided an appraisal that reflects a value of \$440k. The BAA agreed with this appraisal and reduced the value to \$440k.

74 Mygatt: Owner Deutsch representing himself, Town value of \$1,316,100, appellant value of \$995k. Owner indicates that \$200k of the purchase price was allocated to furniture. Comer questioned why that does not reflect on the closing statement. Owner responds it was negotiated in that manner. Comer highlighted the result is an artificially inflated basis for the purchase and an artificially inflated sales price for the seller. The BAA discounted the statement regarding the furniture. Owner indicated a bank appraisal was completed at the time of purchase in October of 2023 for \$1.299 million, which also valued the property at \$1.299 million. The BAA reduced the market value to \$1.299 million.

181 Kinney Hill Road: Owner DeJulia representing herself. Town value of \$575,400, appellant value of \$238,390. Owner indicates the property is currently uninhabitable owing to a flood two years ago. Owner's mother died in 2015, at which time the house was transferred via probate to the daughter, current owner, and the title put in the name of the daughter. However, the insurance policy was never transferred, remaining in the mother's name for the next 8 years. The insurance company made the payouts to the deceased mother, and will not make them to the daughter unless probate reopens the estate. It is the view of the BAA, that given this set of circumstances, the daughter is unlikely to ever receive the insurance proceeds. Therefore, the house will remain uninhabitable, and will eventually be sold to someone who will need to not only correct the damage but also to remediate likely significant environmental concerns. The property has little if any value. Comer voted to reduce the value to \$238,390, and both Weber and Fernandez voted to keep the value at the prior market value of \$340,557, resulting in a revised value of \$306,501.

Williams Personal Property: Williams indicates she is an artist and donates her work to various nonprofits, or requires that the sales proceeds from selling her work go to nonprofits. She indicates that she doesn't have any idea why she would receive a personal property tax notice other than that she had a painting in town hall with a sign that indicated that it was for sale, which she removed and instead donated the painting to the town. The BAA reduced her assessment value to zero and removed the property from the Grand List.

Small Personal Property: Small indicates that her business was shut down in 2021, it was never a "business" filed with the state so there is nothing to dissolve. Her only other work is a small amount of grant writing where she uses a very old laptop and cell phone. The BAA reduced her value to zero and removed the property from the Grand List.

Evans Personal Property: Evans has a 1957 Pontiac Chieftain used as a parts car only, and supplied photos indicating the car was not drivable. Per CGS the car qualifies as an antique vehicle able to be valued at \$500. The BAA had previously reviewed and made a determination on this vehicle on a prior appeal. The BAA reduced the value to \$500 and granted a classic car exemption.

Morsey Personal Property: Morsey indicates his business was terminated in 2015, and paperwork filed to terminate the business at that time. Also indicates he currently has a small firewood business where he largely makes firewood for his family and from time to time sells firewood. Fernandez questioned Morsey regarding his website, email and Facebook posts which seem to indicate more of a business operation, which Morsey denied. Morsey itemized his equipment used in his firewood operations to include a skid steer, trailer, storage box, a truck for parts only, and chain saws, and provided bills of sale for most items. Under oath he indicated this was the extent of his equipment. The total of these items was valued at \$5k at time of purchase. The value of his property was reduced by the BAA to \$5k.

9 Bryan Hall: Owner Ficalora representing himself. Town value \$589,800 appellant value \$540k. Property is the central portion of the larger building containing the post office and the second-floor space. Comer questioned the legal structure, condominium or TIC or other. Ficalora indicated it was its own building. Comer indicated he didn't see how that could be the case. Concern is the legal structure has large impacts on value. Appellant provided an appraisal with compelling arguments for both a sales approach given the recent sale of 11 Bryan Hall Plaza at \$181 per foot but more compelling the income approach with at a very generous 8.5% cap rate resulted in a value of \$540k. The BAA reduced the market value to \$540k.

19 New Preston Hill Road: Owner Carreira representing himself. Town value of \$526,500 appellant value of \$472,500. Property is located on a desirable portion of New Preston Hill Road. The town values the property at \$267 per foot, versus the average sale price per foot in the town for 2023, after adjust for land size, of \$474 per foot. Appellant indicates the condition of the interior is good. While the subject increased in value over the prior revaluation period by roughly 70%, versus the town wide increase of 45%, the resulting value is still far below the average for sales in the town. The BAA kept the value at the town value of \$526,500.

47 Kielwasser Road: Owners Futh representing themselves. Town value of \$1,123,200, appellant value of \$500k. Owners operate Starberry Peach Farm on land leased from Averill's, and use their property for all supporting services, including equipment storage and offices. The farm has been in operation for decades, and is still in operation. In 2023 the owners farm exemption was denied by the town of Washington for failure to update their 490 forms. State of Connecticut statutes do not require that the form 490 ever be updated, and indicates that once an exemption is granted it remains until the farm is sold or the use changed, while also indicating that towns may at their discretion require periodic updates by filing a new application. This has resulted in confusion, not just for the Fuths but for many farm owners. The Fuths also indicate that their pasture land is used for grazing of their now retired farm animals. The BAA sees no reason to disbelieve the appellants. The old 490 application showed that a town assessor had agreed that 9 acres were in 490, broken into 7 in pasture and 2 in orchard. The market value of the property was reduced to \$832,440, derived by adding the house value on the field card of \$550,900; reducing one outbuilding to zero, assigning a value of \$50k to the second outbuilding, \$3,940 for 9 acres of 490 acreage, \$15k for one excess acre and \$212,600 for house parcel land. This equates to an assessed value of \$582,708, consisting of

assessed values for the house of \$385,630; outbuildings \$3,500; building lot \$148,820; 490 acreages of \$2,758; and one excess acre of \$10,500. In addition, the PA 490 is re-instated.

20 Brinsmade Road: Owner Ted Alex representing himself. Town value of \$751,600 and appellant value of \$640k. The property was purchase in November of 2021 for \$512k. Appellant indicates he tried to get a loan based on the town's inflated value and was denied by his lender following an appraisal. That appraisal, completed in January, resulted in a value for the property of \$630k. The BAA reduced the value of the property to the value of the appraisal two months ago of \$630k.

125 Old Litchfield Road: Donna Alex representing herself, Town value \$797,900, appellant value \$640k. There have been no improvements made to the property since the last revaluation. Appellant indicated that the staff of eQuality CAMA was unresponsive to questions. The property is in a somewhat less desirable location, right on the corner of Dodge Farm and Old Litchfield Road. Discussion commenced involving two very close comparable sales, one directly across the street and one two doors up on the same street. The first sale was for 123 Old Litchfield Road in June of 2020 for \$272,500 and one at 11 Dodge Farm Road in March of 2018 for \$164,850. Even considering the longer period of time of these sales, they are direct comps in terms of location. While adjustments might be made for the time since the sales, and the differences in size, no adjustment can approach the value requested by the appellant of \$640k. The BAA reduced the value of the property to \$640k.

March 23, 2024

86 Kielwasser: Owner Brancato represented by herself. Owner indicates that conversations were had with the assessor's office indicating that the conservation had always been in place in the past and was currently in place. Owner indicated the assessor did not believe there was a conservation easement. A copy of the conservation agreement was provided, with a notation that it had been filed with the town clerk. In addition, a letter was provided from the holder of the conservation easement confirming its current status and indicating that unlike most conservation easements this one does not provide for a floating home site. Property contains 30.69 acres, of which 25.9 are 490, and 1.213 are conserved. The house contains 5,596 square feet. The BAA does not dispute the house market value of \$2,015,100; has assigned the field card assessed value of \$10,101 to the 490 land, the building lot field card market value of \$247,940, and believes in this instance the 1.2 acres of conserved land has value given its location on the same parcel with the house site. The BAA leaves the market value and assessed value on the town records in place.

84 Kielwasser: Owner Brancato representing herself. Owner indicates that conversations were had with the assessor's office indicating that the conservation had always been in place in the past and was currently in place. Owner indicated the assessor did not believe there was a conservation easement. A copy of the conservation agreement was provided, with a notation that it had been filed with the town clerk. In addition, a letter was provided from the holder of

the conservation easement confirming its current status and indicating that unlike most conservation easements this one does not provide for a floating home site. Property contains 9.24 acres, of which 7.24 are in 490, and also of which all are conserved. Given there is no ability to build a home, the property has limited, if any, value to anyone other than the owner of a neighboring parcel, which also has limited or no value to them as there is no reason for a neighbor to purchase a property that no one else can do anything with. The BAA decided to assign 490 values to the land, and assigned a value of \$1,960 per 2.003 acre of farmland and 7.241 acres of forest land, resulting in a total assessed value of \$4,613, less than the appellant's requested market value of \$22,500, which implies an assessed value of \$15,750. The BAA therefore reduced the market value to \$22,500, and the assessed value to \$15,750. In addition, the PA 490 is re-instated.

120 Kinney Hill: Owner Brancato representing herself. Owner indicates that conversations were had with the assessor's office indicating that the conservation had always been in place in the past and was currently in place. Owner indicated the assessor did not believe there was a conservation easement. A copy of the conservation agreement was provided, with a notation that it had been filed with the town clerk. In addition, a letter was provided from the holder of the conservation easement confirming its current status and indicating that unlike most conservation easements this one does not provide for a floating home site. Property contains 8.55 acres, of which 4.13 are in 490, and also of which 7.871 are conserved, leaving 0.679 acres of unconserved land also not in 490. Given there is no ability to build a home given its size, but there is some value to a neighbor to be able to build a shed or other storage structure, the property has limited value. The true value of the unconserved piece of this land is in the potential access that it provides to 122 Kinney Hill, a landlocked parcel with the same ownership. The BAA decided, given the necessity of the unconserved land to the neighboring landlocked parcel, to leave the town's assessed value of \$88,900 in place, and left the market value on the town's records also unchanged.

9 Potash Hill: Owner Roman represented by attorney Coploff. Coploff indicates that conversations were had with the assessor's office indicating that the 490 had always been in place in the past and was currently in place. The assessor mailed the confirmation form to owner to an old address. The BAA assigned a value to the property as follows: 2-acre house site at \$262,100 market value, 3.55 acres of excess land at a total of \$71k market value, and the 28 acres of 490 at \$850 per acre for a total market value of \$893,100. Note the 490 market value is only used to derived the assessed value of the 490 land. The overall market value uses the town figure. This creates a total **assessed** value for the property of \$249,830. In addition, the 490 should be re-applied to this property.

102 East Street: Roman represented by attorney Coploff. Coploff indicates that conversations were had with the assessor's office indicating that the 490 had always been in place in the past and was currently in place. The assessor mailed the confirmation form to owner to an old address. The BAA assigned a value to the property as follows: home market value of \$2,574,600, detached building of \$213,300 (no change to these two buildings), market value of 2 acre building lot of \$425,100, excess land value of 27.52 acres of excess land at a total market

value of \$825,600, and the 8 acres of 490 at 850 per acre for a market value of \$6,800. The town's market value is left unchanged. This creates a total **assessed** value for the property of \$2,831,780. In addition, the 490 should be re-applied to this property.

125 New Milford Turnpike: Owner Washington Medical Management represented by owner Altorelli and counsel. Town value \$869,500 appellant value of \$552,166. Note applicant put the wrong figure down on the application, putting down a 30% increase in assessed value on the market line, so his figure was grossed up by 30%. Counsel presented a sheet of comps all reflecting much lower values. Discussion ensued regarding the most direct comp of 11 Bryan Hall which sold recently for \$187 per foot, as well as a number of comps on 202 and in New Preston that sold recently for roughly \$225 per foot. The market value was reduced to the appellant's requested value of \$552,166.

131 New Milford Turnpike: Owner Washington Medical Management represented by owner Altorelli and counsel. Town value \$1,043,800 appellant value of \$650,241. Note applicant put the wrong figure down on the application, putting down a 30% increase in assessed value on the market line, so his figure was grossed up by 30%. Counsel presented a sheet of comps all reflecting much lower values. Discussion ensued regarding the most direct comp of 11 Bryan Hall which sold recently for \$187 per foot, as well as a number of comps on 202 and in New Preston that sold recently for roughly \$225 per foot. The market value was reduced to the appellant's requested value of \$650,241.

113 West Shore: Owner Walberg representing herself. Town value of \$2,353,700 appellant value of \$1.5 million. Property contains roughly 3,049 and sits on 10.07 Acres, with an easement access off Tinker Hill Road. The house according to the owner is in average condition versus the very good condition on the field card. The house has no air conditioning, and only portions of the home are heated. The kitchen and baths have not been updated since the 1980's. The town has the two-acre house site valued at \$1.496 million, the house at \$698,400, attached buildings at 31,400, excess acreage valued at \$100k. The prior market value for the property was \$1.94 million, including an old market value of the home of \$349k. The BAA reduced the market value of the home to the average town wide increase of 45%, resulting in a new market value for the entire property of \$2,215,715.

95 Kinney Hill Road: Owner Reid representing herself, Town value of \$1,145,500 appellant value of \$600k. Owner indicated a general dissatisfaction with the appraised value. The house is quite large, at 5,014 square feet and sits on roughly 3.5 acres. At the town value the house is only \$228 per foot. The BAA made the decision to leave the town's value in place.

91 Painter Ridge Road: Owner Ference representing himself. Town value of \$388,400, appellant value of \$0. Property consists of 12.05 acres of tillable D land in 490, and 3.09 acres of land classified as vacant that owner indicates should be in woodland 490. Owner indicates he will correct this with the assessor's office by the end of March. The BAA assigned a market value to his tillable D land of 850 per acre for assessment purposes for a total assessed market value of \$10,243 or assessed value of \$7,170 and 3.09 acres of woodland in 490 at \$390 per acre for a

total of market value of \$1,205 or assessed of \$843 combined for a total market value of \$11,448, or assessed of \$8,013. Note this is only for purposes of assigning assessed value. The true market value on the town records is left unchanged. The 490 should be re-applied to this property per the submitted application.

99 Painter Ridge Road: Owner Ference representing himself. Town value of \$536,100, appellant value of \$0. Property consists of 19.81 acres of tillable D land in 490, and 5.18 acres of land classified as vacant that owner indicates should be in woodland 490. Owner indicates he will correct this with the assessor's office by the end of March. The BAA assigned a market value to his tillable D land of 850 per acre for a total of market value of \$16,839 or \$11,787 assessed and 5.18 acres of woodland in 490 at \$390 per acre for a total of market value of \$2,020 or an assessed value of \$1,414 combined for a total market value of \$18,859 or assessed of 13,201. Note this is only for purposes of assigning assessed value. The true market value on the town records is left unchanged. The 490 should be re-applied to this property per the submitted application.

94 Painter Ridge Road: Owner Ference representing himself. Town market value of \$2,003,900, and town assessed value was \$964,460, appellant value of \$0. Property consists of 62.05 total acres of which 45.63 acres of tillable B land in 490, 2-acre property lot, and 14.42 acres of land classified as vacant that owner indicates should be in woodland 490. Owner indicates he will correct this with the assessor's office by the end of March. The BAA assigned an assessed value to his tillable B land of 1,280 per acre for a total of market value of \$58,406 and assessed value of \$40,884 and 2 acres of buildable lot assessed at \$148,820 and market value of \$212,600, and 14.42 acres of woodland in 490 at \$390 per acre for a total of market value of \$5,624 and assessed value of \$3,937 combined for a total assessed land value of \$193,641. Town records indicate the house has 3,398 square feet, while the owner provided photos showing the majority of the second floor is unfinished living space. The BAA estimates and owner agrees that roughly 2/3 of the town total truly represents living space at a total square footage of 2,298. The BAA kept the outbuilding values in place at the town figure of \$150,850 in assessed value and \$215,500. The BAA applied the correct living footage ratio resulting in an adjusted market value of \$456,489 and assessed value of \$319,542. These figures all combine to result in a total assessed value of \$664,034 and a total market value of \$948,619. Note this is only for purposes of assigning assessed value. The true market value on the town records is left unchanged. The 490 should be re-applied to this property per the submitted application.

47 West Shore Road: Owner Angell representing himself. Town value of \$4,965,800 appellant value of \$4.25 million. Owner provided a survey indicating several onerous easement areas severely impacting value, including one CLP easement across the entire property, bifurcating it, a wetlands easement, and an exceptionally onerous Lake Waramaug Association conservation easement that requires LWA approval for any activity on the property, along with a letter from LWA denying an application. These combine to reduce the usable land by more than half, and will severely impact the desirability of any purchaser to acquire the property if they want to do anything other than live in and renovate the existing home. When questioned, the owner indicated he would not sell the property at the value of \$4.25 million, and indicated he believed

the true market value was higher, at \$4.5 million. The BAA reduced the market value on the property to \$4.5 million.

March 25, 2024

5 Kielwasser: Owner Brighenti representing himself, Town value of \$1,751,200, owner value of \$1.3 million, appraisal supplied, appraisal discounted owing to comparables, property purchased in 2006 for \$1,678,500, Cady Barn, prime location, BAA kept the town value in place of \$1,751,200.

47 Calhoun: Owner Brighenti representing himself, Town value of \$1,556,100, owner value of \$1,130,000 million, appraisal supplied, appraisal discounted owing to comparables, 24.65 acres with a shared driveway, no further subdivision possible, property purchased in 2006 for \$1,525,000, prime location, the price per foot based on the town value is very high, at \$905, given that the majority of the land is unusable owing to the slope. The BAA reduced the market value of the property to \$1.35 million.

45 Calhoun: Owner 45 Calhoun LLC represented by Brighenti, Town value of \$1,541,300, owner value of \$1,082,000 million, appraisal supplied, appraisal discounted owing to comparables, 15.58 acres with a shared driveway, no further subdivision possible, property purchased in 2020 for \$830k, prime location, adjusted price per foot including land value of \$261. The property had been a previous foreclosure, marketed by a local broker and on the market for two months through one price reduction. The BAA reduced the market value of the property to \$1.25 million to reflect the purchase price in 2020, but also factoring in the rapid nature of the sale and its timing during the early stages of covid, so possibly a pre-covid sale.

110 Shearer: Owner Washington Family Associated represented by Brighenti, Town value of \$917,200, owner value of \$645k, appraisal supplied, appraisal discounted owing to comparables, property purchased for \$650k in 2005, 0.5 acres, extremely prime location, desirably adjacencies. The BAA kept the town value in place at \$917,200.

96 Roxbury: Owner Dubow representing themselves. Town value of \$2,490,500 owner value of \$1,595,000. Property sits on Roxbury Road in an area filled with wetlands. There are two seasonal streams running through the property, a pond, and suffers from runoff from uphill to South Street. The property has mold damage and suffers greatly from deferred maintenance, that has not deteriorated into repairs rather than maintenance. The property had come before the BAA several years prior when the value was reduced to \$1.5 million from the town's value of \$2.271 million, the town then once again increased the market value to \$2.4905 million. The BAA believes if anything the property has deteriorated further in value since the last appeal, but agreed instead to reduce the property to the owner's estimate of value of \$1.595 million.

127 Upper Church Hill: Owner Gordon representing himself. Town market value of \$3,185,100, owner value of \$2,167,000. Owner represents that the property was roughly 50% complete as of October 1, 2023. Owner supplied an appraisal prepared by Resource Valuation Group which

showed a value equal to \$2,167,000 as of October 1, 2023. Property will contain roughly 10k when completed, architect James Paragano and builder John Hurlihy. The appraisal was deemed to be very complete and completed to the highest standard. Notably, it included the cost of the project at \$7.2 million, with a notation indicating that properties built in the Town of Washington are worth 28% less than the cost of the project upon completion. The BAA agreed with the appraisal and reduced the market value of the property to \$2.167 million.

98 Wykeham: Owner Gendron representing himself. Town market value of 712k, owner value of \$343,810. Location is directly across from the pending Wykeham Rise hotel. The property was increased in value by 45% over the prior valuation, owner believes his property has likely declined in value but in any event has not increased by the same amount as the average property in town given the increased likelihood of Wykeham Rise construction. There was much discussion regarding when the negative impact to property values will occur resulting from the hotel. In Comer's opinion that happens when it becomes a disclosable item on a sale, which is now. Fernandez believes the impact will happen when built, or under construction. An increase equal to half the townwide increase of 45% was agreed to, resulting in a market value of \$602k.

57 Flirtation Avenue: Owner Ryder represented by Devoe. Town value of \$2,809,600, owner value of \$1.75 million. Appraisal provided indicating a value of \$1.85 million. The appraisal is remarkably complete and well done, with regressions and a complete set of direct and more desirable comparables. This property suffers from being neither on West Shore or East Shore, but on the corner across from the town beach. It is technically a lake property but it suffers greatly from its less desirable location. The BAA reduced the market value to the appraisal value of \$1.85 million.

110 Litchfield Turnpike: Owner Weiner representing himself. Town value of \$1,181,300 versus appellant value of \$19,800. Assessor indicates that she does not believe the appellant is farming 20 acres of land in question for radishes and turnips, and has completed research into the radish and turnip industry that indicates they are frequently used to attract deer for hunting. Weiner provided receipts with names and telephone numbers for his sales of radishes in bulk, also provided receipts for donations of boughs to fire department and sells boughs to Averil farms. Owner also indicates that the orchard part of his farm is used to sell pine trees over time, including a large one donated to Newtown following Sandy Hook. The BAA, given the preponderance of paperwork, receipts with names and numbers presented, believes that the 19 acres are farmland, and should be taxed as such. In addition, the 490 handbook Q&A reads that once 490 has been granted, the classification can only be removed if the use of the land changes or the land ownership changes. In this instance, there is nothing to support the contention that the use of the land at the time of the granting of the 490 status has changed, and the ownership has not changed. The BAA reduced the assessed value of the property to \$425,928. In addition, the PA 490 is re-instated.

174 Calhoun: Owner Adams represented by appraiser Scott Beecher. Town value of \$971,500, owner value of \$800k. Beecher indicates septic is undersized, admits the location is premium, and that the view is great. Interiors are dated and kitchen is small. The town has the value at

\$369 per foot versus the townwide average of roughly \$470 per foot. While the appraisal was well done, the BAA believes that the property is worth the amount that the town has for it. The BAA kept the town value in place at \$971,500.

118 Upper Church Hill Road: Owner Sussman representing himself. Town value of \$1,530,100 versus owner value of \$1.3 million. The location is very good, just off the intersection of Poppleswamp and Upper Church Hill. The property contains 4,542 square feet which the owner does not dispute. This creates a town value per foot of \$337, versus the townwide average of roughly \$475. The BAA kept the town value of \$1,530,100 in place.

March 26, 2024

110 Lower Church Hill: Owner Klebenoff represented by Attorney Kelley, Town value of \$4,308,800 owner value of \$2.7 million. Property purchased in December of 2023 for \$2.7 million. Kelley indicates that the property was an arm's length sale, with no tax liens, not an estate, no off-closing statement consideration paid and actively marketed for sale through several price drops using a local broker. The BAA reduced the market value of the property to \$2.7 million.

329 West Shore Road: Owner Auth represented by Attorney Kelley, Town value of \$4,631,700 owner value of \$3 million. Property purchased in December of 2023 for \$2.7 million. While on West Shore, the property is in what is considered a less desirable portion of West Shore. In addition, the quality of the construction, while nice, features builder level finishes. The BAA reduced the market value of the property to \$4 million to reflect these issues, or an assessed value of \$2.8 million.

17 Tinker Hill: Owner Gertrude represented by Attorney Kelley, Town value of \$323,400 owner value of \$250k. Property purchased in October 2023 for \$250k. This property appears to have not been marketed for sale, and was only mentioned as being available for purchase in the MLS listing for an adjacent property. Therefore the market nature of the purchase price was discounted. The BAA left the town market value of \$323,400 unchanged.

62/64 Calhoun Street: Owner O'Brien represented by Attorney Kelley, Town values of \$6,513,600 and \$1,236,900 respectively. Property purchased in August of 2023 for a total price of \$4 million. Attorney Kelley indicates the purchase was arm's length, the property was actively marketed through several price drops using a local broker, there were no tax liens assumed and no off-closing statement consideration paid. The BAA reduced the value of the properties to \$600k and \$3.4 million using the town assessor's 85/15 allocation of value. Note that the varying resulting values per foot should not be used as the basis to appeal a lower value on the higher priced per foot parcel separately.

233 West Shore Road: owner Mackesy, represented by Attorney Laura Cardillo, Town value of \$15,035,900, owner value of \$8.8 million. Counsel presented several documents indicating disparate treatment of similarly classes properties. Subject property has improvement value of

\$705 per foot, and a class rating of 18AA+. Comparables included 21 Kirby Road, class rating of 17AA, less than the subject but objectively as high quality, valued at just \$327 per foot. Several other examples were also provided. The BAA reduced the value of the subject to \$10,650,000 based upon applying the average sales price per foot for properties sold on West Shore Road over the last two years of \$867 per foot.

141 West Shore Road: Owner Haddad representing himself, Town value of \$3,164,600 versus appellant value of \$2,701,100. Property has limited use owing to a stream on one side and neighbor setbacks on the other, when property was built it needed to be built on the original footprint of the house that was previously there in order to get approvals. Applying the average sales price per foot for properties sold in the last two years on West Shore results in a value of \$2.34 million, less than the appellant's value. The owner presented a chart showing that the assessor assigned a manual adjustment factor to the property of 70 versus every neighboring property with an adjustment factor of 20, artificially inflating his value. The BAA reduced the market value of his property to \$2,701,100.

101 West Shore Road: Owner Cornelio representing himself. Town value of \$960,000 versus appellant value of \$750k. Owner provided a copy of the c of o that shows that this is one of the seasonal cottages on the lake, only able to be occupied from April through October, it also sits on a quarter of an acre, and gets its water from the lake. Owner supplied an appraisal with a value of \$800k, while over a year old, the BAA believes this to be a property negatively impacted by the nature of the limited c of o and reduced its value to the \$800k value of the appraisal.

69 Upper Church Hill Road: Owner Kavalier, Town value of \$8,654,700, owner value of \$5 million. The property is two buildings, one a well-appointed finished home with 7,666 square feet. One a finished garage barn with 2,889 square feet. The owner did not supply an appraisal. Owner indicates an adjoining parcel with 7 acres was added to the parcel that should be added to PA 490 as it is hayed by Edwin Whitehead. This property was previously before the BAA in 2021, when the town had assigned a market value to the property of \$6.95 million, and the BAA reduced the market value to \$5.425 million. With the 2023 revaluation period, the town once again increased the market value to \$8.6547 million. The finished garage should not be valued at the same value as the home. A very good direct comp was provided with the sale of 115 Lower Church Hill Road for \$6.5 million. The BAA assigned a market value to the property as follows: \$600 per foot to the 7666 square foot home for \$4.6 million, the garage barn at \$867k (\$300 per foot), and \$500k for the land for a total value of \$6 million.

60 River Road: Owner Romac representing himself, Town value of \$914,900 and owner value of \$600k. The property was purchased in 2018 for \$775k, including a neighboring parcel. The owner does not dispute the value of the land or a recently constructed barn, only the value of the structure, which was an assigned market value of ten times the annual rent of \$1k per month, for a value of \$120k. Owner indicates the building is likely to be demolished owing to its condition. The BAA reduced the market value for the property to \$759,400.

69 River Road: Owner Romac representing himself, Town value of \$347,700 owner value of \$180k, purchased July 5, 2022 for a total package price of \$275k which included the parcels at 69 River, 65 River, 64 River, and 66 River Road. The BAA assigned a total value of \$350k for the entire package, and allocated a market value to this parcel alone of \$273,913.

65 River Road: Owner Romac representing himself, town value of \$180,700, owner value of \$50k, purchased July 5, 2022 for a total package price of \$275k which included the parcels at 65 River, 69 River, 64 River, and 66 River Road. The BAA assigned a total value of \$350k for the entire package, and allocated a market value to this parcel alone of \$76,087.