

**BOARD OF ASSESSMENT APPEALS MEETING MINUTES  
TUESDAY, MARCH 23, 2020**

Chairperson Lisa Anderson called the meeting to order at 7:00 pm. Lisa Anderson, Mark Leichthammer and Ryan Walters were present, no one was absent.

Note that Chairperson Anderson swore in each appellant and explained to each that the Board would review the data that was provided, deliberate and he/she would receive a letter with their decision in a few weeks. She explained that for personal property cases the penalties for not filing are applied by the State and can't be reversed by the Board and if any appellant finds the Board's decision unsatisfactory, they can appeal to the Connecticut Superior Court. Participants were reminded that the meeting is being recorded.

**The following appeals from the October 1, 2020 Grand List were heard:**

**John Severns, 1016 Mapleton Ave. Suffield, CT. Re: Personal Property, JWS Home Improvement**

Mr. Severns said he has not had to pay personal property tax before and he missed filing. He is a subcontractor, with a small amount of tools and equipment he valued at \$1,135. The Board thanked him and said he would be notified of the outcome.

**Deliberation:** The Board discussed that they can't waive the penalty but they can revert back to the appellant's declaration page. Chairperson Anderson made a motion to change the taxable amount to \$1,135. Mr. Leichthammer seconded. All were in favor; the motion passed 3:0.

Board members discussed the data provided for the other appeals on the agenda, asked questions, shared information. The recording was paused at 7:20 pm while waiting for the next appellant who joined at 8:00pm and recording resumed.

**Frances D'elia, 22 Dale St. Windsor Locks, CT. Re: Real Estate, Lot 273, Phelps Rd. West Suffield CT.**

Ms. D'elia explained she has been trying to sell the farm land she bought 30 years ago but there has been no interest at \$175k. Her agent has advised it should be under \$100k as there is a significant amount of wetlands especially on the 2 acres of frontage, as well as a shared right-of-way as the only access to the buildable acreage in the back. The Town had the market value at \$171k.

**Deliberation:** The Board reviewed the data and maps provided as well as reviewed the maps in the Geographic Information System (GIS). They noted the significant amount of wetlands and that it would be difficult to put a roadway through it. Chairperson Anderson made a motion to apply the appropriate discount for 50% wetlands. Mr. Leichthammer seconded. All were in favor, motion passed 3:0.

**Idrees Faridi, 179 South Stone St. West Suffield, CT. Re: Motor Vehicle 2019 Grand List Motor Vehicle**

Mr. Faridi submitted his 2015 Subaru Forester as having excess mileage at \$116k miles. Mr. Faridi said it was a base model.

**Deliberation:** The Board noted there was no VIN type provided so they used the assessed value divided by 70% to determine the value. Based on this it appears to be a 5 door premium wagon with \$14,825 market value, class 2, having between 115k-120k miles would be discounted \$2,475. Chairman Anderson made a motion to reduce the market value by \$2,475. Mr. Leichthammer seconded. All were in favor; the motion passed 3:0.

The recording was paused at 7:56pm to await the next appellant and was resumed at 8:16 pm.

**Leisa Ritchie, 1270 Newgate Rd. West Suffield, CT. Re: Personal Property, LMR Assist**

Ms. Ritchie said her business is to provide virtual assistant services to small business, in particular sales expertise and social media design work. She works out of her home, using a desk, phone, 2014 computer and some use of a printer. This is her first year in this business after having worked in Corporate so she missed the filing requirement.

**Deliberation:** Chairperson Anderson made a motion to revert back to the declaration page Ms. Ritchie submitted. Mr. Walters seconded. All were in favor; the motion passed 3:0.

**Sharmae Gambrel, 42 Willow Creek Ave. Suffield, CT. Re: Real Estate, 42 Willow Creek Ave. Suffield, CT**

Ms. Gambrel is appealing the \$499,800 assessed value of her house as she purchased it for \$460k in July 2018. She noted there was no internal review during the 2020 revaluation due to Covid, and it is an aged home with all original bathrooms. She had an appraisal completed in April 2020 for refinancing purposes which was at \$475k. She noted that the data on the Town card was correct.

**Deliberation:** As the purchase price is not a basis for fair market value, there were no errors in the card and the appraisal was done for refinancing not for revaluation purposes, the Board did not have any grounds to change the appraised value. Chairman Anderson made a motion to deny the appeal. Mr. Walters seconded. All were in favor, the motion was denied.

**Greg Lindenmuth, 42 Charles St. Agawam, MA. and David Fleury 281 Shoemaker Lane Agawam, MA. managing partner, Vista Holdings Re: Real Estate, Vista Holdings LLC. Halladay Ave, Suffield, CT.**

Mr. Lindenmuth is appealing the assessed value of the 2 holes of Crestview golf course that are in Suffield, CT. He specified that it is actually 1 full hole (par 3) and half of another 2 holes that adds up to the 2 holes. The par 3 is a very short hole so would be under the 11% value determined by dividing by 18 holes. He noted the assessed value is 22% of the appraised value they got from Westfield Bank. He stated that since Westfield is their bank the appraisal was far less than paying for one elsewhere and that it was only done as an indication of fair market value. That appraisal comes out to \$100k/hole so that is what they used, disregarding that these holes are proportionally less land than others. The land is also landlocked so there are no alternative uses other than open space. As raw land without any outbuilding nor any access it doesn't enjoy any advantages that other tax payers may receive from the Town. Chairman Anderson asked what they pay per hole in MA. They said it is currently at \$125/hole but that is in abatement with Agawam. Every year they have won but Agawam reverts to their assessment the next year. Each time they win they reduce the per hole amount by at least 40%, and those

holes have the club house, maintenance building, Mr. Fleury's house, the pool and tennis buildings as part of the assessed value.

**Deliberation:** The Board considered the points made and reviewed comparison values carefully. They understand their point that the two holes are a small fraction of the overall course and are land-locked. However when you value a golf they believe you should value the full course. They noted that a 20% discount was applied to account for this portion being land-locked. Also the methodology used was consistent with the Suffield Country Club, the other course in town. Ultimately the most significant factor was that the Board's consistent requirement is for appellants to present an appraisal done for revaluation purposes as-of the revaluation date. The appraisal provided from Westfield Bank was stamped for lending purposes only and was completed March 2020, two years after the 2018 revaluation. Based on these factors, Mr. Leichthammer made a motion to deny the appeal. Chairman Anderson seconded, all were in favor and the motion passed 3:0.

**Sam Johnston II, 500 Thrall Ave. Suffield, CT. Re: Personal Property, Nova Hearing.** Mr. Johnston did not show up to appeal which is required. Based on this, Chairman Anderson made a motion to deny the appeal. Mr. Leichthammer seconded. All were in favor; the motion passed 3:0.

As all appeals were heard and deliberated this evening, Mr. Leichthammer made a motion to cancel the BAA meeting scheduled for March 24<sup>th</sup> 2021. Chairman Anderson seconded, all were in favor and the motion passed 3:0.

Chairperson Anderson made a motion to adjourn the meeting. Mr. Walters seconded, all were in favor and the meeting was adjourned at 9:04 pm.

The next meeting is September 16, 2021.

Respectfully Submitted,  
Kris Kelliher  
Recording Secretary