

# **BOARD OF ASSESSMENT REVIEW MEETING MINUTES**

**DATE: Wednesday, March 17, 2010**

**LOCATION: Town Council Chambers**

**MEMBERS PRESENT: Maryilyn Sciarillo, Sandie Lueder, Dana Horton & Cornelius Collins**

**TOWN ASSESSOR: Linda Hebert, Assessment Assistant**

**OTHERS: John Levanti, Esquire**

**Kelly Fracassa, Esquire**

**Meeting was called to order at 10:10 am**

**The Board made decisions on the following appeals**

**Martin, William & Allison – 5 Tum-A-Lum Circle A/P 88/42-48**

**Discussion: Neil feels there is a legitimate complaint and agrees with the Martins that a reduction is in order. Sandie, Marilyn and Dana all agree.**

**Unanimously voted that the petitioners' request be granted and a**

**reduction of \$27,800 be awarded. The total new assessment will be \$326,400.**

**Fiske, Marsha Anderson – 55 Watch Hill Road A/P 127/2**

**Superior Court case number WC2006-0246**

**The Board has spent much time reviewing information and the Judge Thompson's decision. It was noted for the record that Mr. Fiske gave testimony at the hearing on this appeal and it was allowed by the Board even though he is not the property owner, nor was he properly authorized to do so.**

**Dana read an opinion, which indicated that Mrs. Fiske's tax appeal is denied.**

**After further hearing on this matter, Mrs. Fiske's tax appeal is denied. The Board of Assessment Appeal finds that no adjustment of Mrs. Fiske's tax assessment is warranted, based upon the following reasons:**

**§ The Board has had an opportunity to review and analyze the ruling of Justice Thompson and is mindful of the confines under which the Fiske matter was remanded to the Board for further review.**

**§ On December 17, 2009, the Board conducted a rehearing of the Fiske tax assessment appeal. Present were Board members Marilyn**

**Sciarillo, Dana Horton and Neil Collins; Charles Vacca (Tax Assessor), David Thompson (Assessor's Office); Jenn Misto (secretary); Jake Levanti (counsel for the Town); Kelly Fracassa (counsel for Mrs. Fiske); Steve McAndrew (appraiser); Mrs. Fiske and Attorney Kupa.**

**§ Thereafter, Board members Marilyn Sciarillo, Dana Horton and Neil Collins performed a physical inspection of the Fiske residence and property.**

**§ Based on the foregoing, the Board has concluded that no change is warranted in the tax assessment.**

**§ The Court suggested that the Board could take into account the sweeping water views. The Board determined that the water views were even more powerful after performing a physical inspection of the property. While the Board's physical inspection occurred during the month of December, it was evident that the water views are significant, even when the trees and greenery are in full bloom. A significant portion of the property has been thinned out (per testimony given at the rehearing by Mr. Fiske). The views of the river are evident from several vantage points in the Fiske home and yard. The value ascribed to the property as a result of the water views was fair and reasonable.**

**§ The Court further suggested that the Board could take into account the proximity of the water access. After testimony and physical inspection, the Board determined that the proximity of the water access to the home was very close and relatively easy to access. The value ascribed to the property as a result of the proximity of the water**

**access was fair and reasonable.**

**§ The Board is mindful that a portion of the Fiske property has been designated farm land under the FFOS statutes.**

**§ Notwithstanding the foregoing, based upon the evidence and testimony presented at the rehearing and the physical inspection of the property, the Board finds that the tax assessment is fair and reasonable and no change is warranted.**

**§ Finally, the Boards notes that a reduction on the tax assessment on the property was made in 2/2006 by this Board, which the Board feels was fair and reasonable.**

**Both Neil and Marilyn concurred with this decision and it was voted unanimously that no change is warranted.**

**Petition #6 – Cahill, Michael & Addington, Hilary – 15 Wapan Road A/P 172/009**

**The Board reviewed all information submitted by the Cahills. Sandie walked the property and took pictures, which she previously distributed to the Board members. She feels that the assessment is in line and no change is due.**

**Dana has previously reviewed the comps given at the hearing, reviewed the pictures from Sandie. She also agrees with the assessment.**

**Marilyn also agrees with the assessment. She admits that she was undecided prior to reviewing the pictures of the property. She feels that the assessment is correct.**

**Neil feels that the view easement should have some impact on land value. He feels that a reduction is in order.**

**The Board agrees to confirm with the Assessor that the view easement has been taken into consideration. If the card is accurate, then no action is to be taken. If the view easement has not been properly reflected on the property record card, then it is to be sent back to the Board for further review.**

**The meeting was adjourned at 10:45 am.**

**There is no further business before the Board at this time. Ms. Sciarillo adjourned the meeting. Decisions from today's meeting are pending until the next meeting.**

**Respectfully submitted,**

**Marilyn Sciarillo**

**Chairperson**