

Minutes of the May 29, 2009 Board of Assessment Appeals Meeting

Present: Joe Gardner, Donna Wallace and T. Allan Palmer

Chairman Palmer opened the meeting at 7:30 P.M.

The Board of Assessment Appeals received a large number of appeals related to the removal of the Public Act 490 (12-107c.) designation. We have reviewed the relevant Connecticut State Statutes, Lebanon's land use documents as well as information provided by the State Department of Agriculture, the Farm Bureau and other relevant information provided by the Assessor, Town Planner and others.

Sec. 12-107a. Declaration of policy. It is hereby declared (1) that it is in the public interest to encourage the preservation of farm land, forest land, open space land and maritime heritage land in order to maintain a readily available source of food and farm products close to the metropolitan areas of the state, to conserve the state's natural resources and to provide for the welfare and happiness of the inhabitants of the state, (2) that it is in the public interest to prevent the forced conversion of farm land, forest land, open space land and maritime heritage land to more intensive uses as the result of economic pressures caused by the assessment thereof for purposes of property taxation at values incompatible with their preservation as such farm land, forest land, open space land and maritime heritage land, and (3) that the necessity in the public interest of the enactment of the provisions of sections 12-107b to 12-107e, inclusive, 12-107g and 12-504f is a matter of legislative determination.

Sec. 12-107b. Definitions

(1) The term "farm land" means any tract or tracts of land, including woodland and wasteland, constituting a farm unit;

Favorable tax treatment of farmland is intended to prevent its forced conversion to more intensive uses as the result of an assessment based on its market value rather than its current use. 156 C. 107. Cited. Id., 440. Purpose of act is to aid conservation and not merely to aid food production alone.

In the current Lebanon Zoning Regulations (amended through August 25, 2008) , Article 1, 1.1 "Purpose" states as it's very first item: "Promote and protect existing agricultural uses and prime and important farmland soils."

A letter dated March 12, 2009 from the Connecticut Department of Agriculture to the Connecticut Assessors stated in part:

"As many of our larger parcels of agricultural lands have land owners that are near retirement or just too old to continue working them and may be inactive, please be aware that you as an assessor have the right and often an obligation to keep these historic classified lands in PA490 farmland classification during periods of prolonged inactivity."

Clearly the wholesale declassification of land from 490 goes against public policy at both the State and local level.

Sec. 12-504h. Termination of classification as farm, forest, open space or maritime heritage land. Any such classification of farm land pursuant to section 12-107c, forest land pursuant to section

12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall be deemed personal to the particular owner who requests and receives such classification and shall not run with the land. Any such land which has been classified by a record owner shall remain so classified without the filing of any new application subsequent to such classification, notwithstanding the provisions of sections 12-107c, 12-107d, 12-107e and section 12-107g, until either of the following shall occur: (1) The use of such land is changed to a use other than that described in the application for the existing classification by said record owner, or (2) such land is sold or transferred by said record owner. Upon the sale or transfer of any such property, the classification of such land as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall cease as of the date of sale or transfer. In the event that a change in use of any such property occurs, the provisions of section 12-504e, shall apply in terms of determining the date of change and the classification of such land as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall cease as of such date

In each of the appeals there were common facts.

1. A previous assessor, duly appointed, determined that the property was used for farming and was a part of a farm unit.
2. The ownership had not changed.
3. The land use had not changed.

It appears that the current assessor removed the 490 designation was for one of several reasons. These included:

1. No response to a letter mailed to the property owner.
2. "Personal use"
3. Only leased land qualifies.
4. Detached wood lot.

None of these reasons is listed in the State Statutes as a reason to remove the designation.

The Board of Assessment Appeals can only act upon those properties where the owner or representative comes before the board. The assessor removed a large number of other parcels from the 490 classification.

In its decision on a similar situation in 1989, the Lebanon Board of Tax Review restored the classification to those property owners who appealed. They further stated in reference to those who didn't appeal: "If the sole determination for reclassification of farmland was the failure to return the Assessor's form then the property should be reclassified as farmland by the Assessor."

At that time, the Board of Tax Review requested a legal opinion concerning this matter. They received a legal opinion from the Towns Attorneys, Taalman & Phillips, that stated in part: "It is doubtful that the failure to return the status report is grounds for reclassification. However, if the Assessor has personal knowledge or other information which leads her to believe that the farmland use is no longer being perpetuated, then she may reclassify. Reclassifying due to failure to return status reports, without more, does not appear to be sanctioned by the Connecticut General Statutes."

It appears that most properties were removed for the reasons listed above and were in fact a mistake and removed in error. This being the case the assessor should correct the mistake and

reinstate the 490 classification by issuing a Certificate of Correction as provided by 12-60 of the General Statutes.

Sec. 12-60. Correction of clerical error in assessment. Any clerical omission or mistake in the assessment of taxes may be corrected according to the fact by the assessors or board of assessment appeals, not later than three years following the tax due date relative to which such omission or mistake occurred, and the tax shall be levied and collected according to such corrected assessment. In the event that the issuance of a certificate of correction results in an increase to the assessment list of any person, written notice of such increase shall be sent to such person's last-known address by the assessor or board of assessment appeals within ten days immediately following the date such correction is made. Such notice shall include, with respect to each assessment list corrected, the assessment prior to and after such increase and the reason for such increase. Any person claiming to be aggrieved by the action of the assessor under this section may appeal the doings of the assessor to the board of assessment appeals as otherwise provided in this chapter, provided such appeal shall be extended in time to the next succeeding board of assessment appeals if the meetings of such board for the grand list have passed. Any person intending to so appeal to the board of assessment appeals may indicate that taxes paid by him for any additional assessment added in accordance with this section, during the pendency of such appeal, are paid "under protest" and thereupon such person shall not be liable for any interest on the taxes based upon such additional assessment, provided (1) such person shall have paid not less than seventy-five per cent of the amount of such taxes within the time specified or (2) the board of assessment appeals reduces valuation or removes items of property from the list of such person so that there is no tax liability related to additional assessment.

The following is the disposition of the individual grievances filed with the Board:

David E & Betty L. Monthany
85 Kingsley Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Inaccurate measurements, 2 ½ baths

Comments of Board: Adjust measurements, add ½ bath.

Action: Assessment was 222,850 is 213,470

Peter & Karen Hodina
582 Clubhouse Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: No fireplace, water in basement, question grade of average +

Comments of Board: Remove Fireplace.

Action: Assessment Was 191,670 Is 190,280

John & Ruth Sweet
269 Cook Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: The raising of property values and higher taxes. All properties are going down.

Comments of Board: Appeal withdrawn by owners.

Action: No Action.

Alan & Carol Driscoll
988 Trumbull Highway
Lebanon, Ct. 06249

Property – Same

Reason for appeal: I feel our property is over taxed considering the age of the house and condition of the outbuildings.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

Christy Kelly
1 Bogg Lane
Lebanon, Ct. 06249

Property – Lake Williams Drive

Reason for appeal: Lot is wet – non buildable.

Comments of Board: change condition factor on land.

Action: Assessment was 7,120 is 3,560

Helen B. Pasiuk
6 Esterly Farms Road
Madison, Ct. 06443

Property – 17 Ruth Lane

Reason for appeal: Appraisal should be prorated for seasonal use.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

Joanne Nowosad,
Tony & Manny Germano
42 Goshen Hill Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: House assessed too high

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

William A. Walach
12 Mountain Street
Vernon, Ct. 06066

Property – Deep Wood Drive

Reason for appeal: Two seasonal / vacant lots unbuildable.

Comments of Board: Change land condition factor.

Action: Assessment Was 16,810 Is 8,580

Ralph & Luann Fowler
263 East Hebron Turnpike
Lebanon, Ct. 06249

Property – same

Reason for appeal: Evaluation way too high mobile home, not ranch.

Comments of Board: Add fireplace

Action: Assessment was 178,610 is 180,210

Rosaire A. & Sharon M. Parent
61 Norman Drive
Lebanon, Ct. 06249

Property – Same

Reason for appeal: We do not have a well. Well is community well. Wood stove – paid \$300 three years ago.

Comments of Board: Property is assessed comparably to similar properties

No Action.

Anthony J. & Alison Leone
814 Exeter Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Valued too high.

Comments of Board: Property is assessed comparably to similar properties

No Action.

Robert & Liberta A. Jacobik
247 Beaumont Highway
Lebanon, Ct. 06249

Property – same

Reason for appeal: Because you have assessed the value of this property too high. Fireplace unusable. Shed in poor condition.

Comments of Board: Shed is listed on the card as 0 value. Property is assessed comparably to similar properties

No Action.

James A. & Debra Swett
388 Oliver Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Valuation too high.

Comments of Board: Deck incomplete, add pool.

Action: Assessment was 367,300 is 367,000

Joseph & Algi Santa Lucia
269 Summit Street
Willimantic, Ct. 06226

Property – Lake Shore Drive

Reason for appeal: 50% wetlands previously classified as unbuildable.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Michael J. & Kathy Cavallo
101 Clarke Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Wet lot.

Comments of Board: Add 15% wet condition factor to all land.

Action: Assessment was 141,830 is 132,900

Bruce H. Cagenello
81 Stratton Forest Way
Simsbury, Ct. 06070

Property – Lake Side Drive (3 parcels)

Reason for appeal: Lots 204 & 208 – Limited number of sales used for comparables and questionable comparable sales Vacant lot shape and condition.

Comments of Board: Properties appears to be appropriately assessed.

Action: no action.

Gerald Strecker
5741 Almar Drive
Punta Gorda. Fl. 33950

Property – 35 Island Beach Road

Reason for appeal: Listing errors Previous years. Looking for refund for tax years 2003 and 2004.

Comments of Board: The Tax Collector has refunded three years taxes. The Board can not grant additional refunds. See sections 12- 60 and 12-129 of the Connecticut General Statutes.

No Action.
Frederick & Eleanor Amon
229 Beaumont Highway
Lebanon, Ct. 06249

Property – same

Reason for appeal: Morton building is pole barn one out building unusable.

Comments of Board: Remove lean to, change Morton building to pole barn

Action: Assessment was 163,440 is 162,810

Mary Lee Bulet
12 Pheasant Run
Burlington, Ct. 06013

Property – 8 Ruth Lane

Reason for appeal: Disagree with 2008 assessment.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

Donald Roux
291 – 293 Waterman Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Over appraised from 128,000 to 249,440

Comments of Board: correct measurements, add wood stove.

Action: Assessment was 249,440 is 242,650

Robert Korten
271 Leonards Bridge road
Lebanon, Ct. 06249

Property – Lake Williams Drive

Reason for appeal: Wet lots.

Comments of Board: Change condition factor on land.

Action: Assessment was 26,120 is 10,440

Edward W. Tytor
73 Clubhouse Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Disagree with value.

Comments of Board: Change condition factor and construction grade.

Action: Assessment was 177,070 is 158,110

Basil & Patricia Spedaliere
599 Levita Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Water in basement – unusable.

Comments of Board: Add condition factor for basement

Action: Assessment Was 158,580 is 153,860

Jack W. Roe
431 Trumbull Highway
Lebanon, Ct. 06249

Property – same

Reason for appeal: Economy

Comments of Board: Property is assessed comparably to similar properties

No Action.

Delores Hamilton
485 Deepwood Drive
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Your appraised value of land, bldg and parcel is too high.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

Bernice & Stefan Szafarek
452 Tobacco Street
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 332,080 Is 329,450

Frances M. Shea
26509 Evert Street
Leesburg, Fl. 34748

Property – 355 Deepwood Drive

Reason for appeal: The question is how was the land valued when now properties were sold in the area. Wetlands all around.

Comments of Board: Property appears to be appropriately assessed.

Action: No action

Virginia Strenkowski
1912 Exeter Road
Lebanon, Ct. 06249

Property – Exeter Road – Lake Williams lake bottom

Reason for appeal: Land under lake previously not taxed. Don't have use of it. Town owns the water rights and dam. Land has no value.

Comments of Board: change condition factor on lake bottom.

Action: Assessment was 96,860 is 63,260

Oliver Manning
380 Kick Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 84,620 Is 3,750

Leonila B. & Barry Lewis
113 Hoxie Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Adjustment of as taxes as an agricultural property.

Comments of Board: Application for classification needs to be made to the Assessor for farmland classification before September 30. No application has been filed.

Action: No action

Mary Lou Lynch
Goshen Hill Road
Lebanon, Ct. 06249

Property – Madley Road

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 77,700 Is 2,090

Edward Wengloski
161 Lebanon Avenue
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed. Deck has no value.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 208,970 Is 204,050

Richard B. McCarthy
178 Case Street
Norwich, Ct. 06360

Property – Scott Hill Road

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Was 69,540 Is 2,610

Curt A. Maiorano
86 Calvin Burnham Road
Hampton, Ct 06247

Property – Beaumont highway

Reason for appeal: Taxes too high should be farm land.

Comments of Board: Add condition factor for wet land to vacant land

Action: Assessment was 75,980 is 74,030

Edith R. Ritz
37 West Town Street
Lebanon, Ct. 06249

Property – same

Reason for appeal: Current assessed value is out of line with recent bank appraisal.

Comments of Board: correct grade and depreciation factors add condition factor for wet basement

Action: Assessment was 278,410 is 183,880

Margaret Schatz
P.O. Box 336
Columbia, Ct. 06237

Property – 29 Island Beach Road

Reason for appeal: Appraisal seems unreasonable.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

Goshen Congregational Church
Eilleen Weinsteiger
P.O. Box 4
Lebanon, Ct. 06249

Property – Randall Road

Reason for appeal: Religious exemption removed.

Comments of Board: Restore exempt status

Action: Assessment was 4,430 is 0

Helen Szajda
41 York Road
Lebanon, Ct. 06249

Property – 150 Leonard Bridge Road

Reason for appeal: 490-farm land designation removed.

Comments of Board: No Application in current owners name – classify as farm for 2008 only.

Action: Assessment was 185,940 Is 118,080

Charles T Pogmore
480 Trumbull Highway
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Out building description of farm stand changed to shop with improvements other barn described as garage is pole barn.

Comments of Board: Correct sheds

Action: Assessment Was 42,060 Is 35,370

Leo E & Delores Pudlo
123 Madley Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: We request a hearing on the recent revaluation of about 45% on our property.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

Gregory Palmerino
290 Exeter Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Residential property was assessed at too high a value considering current market conditions.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Angelo Grasso
844 Exeter Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Did not receive forms to file with the town for the last 22 years.

Comments of Board: Mr. Grasso had this years completed form at the hearing. The assessor stated that Mr. Grasso informed her that he got the form last year but didn't feel that it applied to him since he owns a 4 family in another town and is not required to fill out one there. The board can not remove penalties where the taxpayer fails to file.

Action: No action.

John & Lorraine Coit
266 Norwich Avenue
Lebanon, Ct. 06249

Property – same

Reason for appeal: Wood stove is 30 years old and cost \$400 new.

Comments of Board: Property is assessed comparably to similar properties

No Action.

Mark Evans
157 Oliver Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 231,720 Is 212,320

Michael J. & Diane L. Buda
46 Glenwood Avenue
Stratford, Ct. 06497

Property – 161 Lake Williams Drive

Reason for appeal: Seasonal property .51 acres is not in relation to year round properties that are 1.10 and 1.60 acres.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

David & Angela Theroux
110 Winter Street
Bellingham, Ma. 02019

Property – 74 Lake Shore Drive

Reason for appeal: House assessed the same as a better lot next door.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Robert E. & Holly A. Parker
464 Kick Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 263,470 Is 249,620

Carol R Christianson
35 Pigeon Swamp Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: No shed lot much too steep, backyard unusable.

Comments of Board: Remove shed.

Action: Assessment was 151,530 is 151,460

Steven & Lisa Verizzi
57 Valinsky Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 276,160 Is 237,170

Tim Slate
577 Trumbull Highway
Lebanon, Ct. 06249

Property –

Reason for appeal:

Comments of Board: Change fireplace to wood stove.

Action: Assessment was 184,550 is 182,510
Farm machinery appraised value Was 17,330 is 13,300

Paul Oliver & Susan Chaloux
342 Deepwood Drive
Lebanon, Ct. 06249

Property – same

Reason for appeal: On Amston Lake – value of land.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Michael Stefanski
98 Bascom Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Questions Square foot figures for house and has wetlands.

Comments of Board: Property appears to be appropriately assessed.

Action: No action

Edward Tollman
390 Cook Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Was 194,670 Is 183,130

Bryon & Kathy Gondek
721 Tobacco Street
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed. Question value of sheds

Comments of Board: Restore 490-farm land designation. Change depreciation on sheds.

Action: Assessment was 166,240 Is 152,260

Robert Andrews
486 Cook Hill Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Excessive wet lands. (beavers)

Comments of Board: Change condition factor on land.

Action: was 240,220 Is 228,460

William K Beatty Jr.
411 Goshen Hill Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Measurements incorrect, has 2 fireplaces not 3.

Comments of Board: Correct measurements, remove 1 fireplace.

Action: Assessment was 238,200 is 231,680

Sharon P. Moore
161 West Town Street
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: No Application in current owners name – classify as farm for 2008 only.

Action: Assessment was 208,880 Is 183,550

Brian Keroak
220 Lebanon Ave
Lebanon, Ct. 06249

Property – same

Reason for appeal: Has wood stove not fireplace

Comments of Board: Remove fireplace

Action: Assessment was 273,990 is 271,310

Michelle & Peter Levy
271 Leonard Bridge Road
Lebanon, Ct. 06249

Property – Personal property (trailer)

Reason for appeal: Inaccurate assessment of trailer purchased in 2007.

Comments of Board: Trailer is a 2008 model and appears to be appropriately assessed.

Action: no action.

Robert H & Ann Marie Ragaglia
38 Brandegee Lane
P. O. Box 8091
Berlin, Ct. 06037

Property – 1 Stacey Lane.

Reason for appeal: Very unsure that an equitable valuation of land valuation has been made.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Michael & Lisa Roberto
400 Exeter Road
Lebanon, Ct. 06249

Property – same

Reason for appeal:

Comments of Board: Withdrawn by owner

Action: No action

John & Judy A. Petrofsky
523 Goshen Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Was 182,240 Is 177,680

Dorothy E. Grillo
6 Hinckley Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 192,430 Is 172,860

Frank Catalano
56 Leonard Bridge Road
Lebanon, Ct. 06249

Property – Lake Williams island #8

Reason for appeal: Increase of assessment.

Comments of Board: Change construction grade and depreciation factor.

Action: Assessment was 223,600 is 221,540

Sarah B. & Earl Palmer
215 Chappell Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: I feel that the assessment is too high due to the condition of house.

Comments of Board: Increase deprecation on house.

Action: Assessment Was 127,450 Is 122,110

Donald & Jeannine Bassette
181 Exeter Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Measurements are off.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Glenn S. & Holli E Pianka
112 Sisson Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 6 fireplaces not 7. Pole shed built in 2001 valued 13,500 cost today less than 10,00 to build.

Comments of Board: remove one fireplace

Action: Assessment was 301,780 is 300,800

Lewis Kaplan
519 Rt. 87
Columbia, Ct 06236

Property – Synagogue Road (2 – Parcels)

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Parcel – 1 Assessment was 125,650 Is 4,930
Parcel – 2 Assessment Was 59,520 Is 470

Robert J. Komorowski
168 Canterbury Tnpke
Norwich, Ct. 06360

Property – Randall Road

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 59,100 Is 1,030

Joe Skaff
229 Hoxie Road
Lebanon, Ct. 06249

Property – Personal property – horse.

Reason for appeal: Horse not filed – assessed a penalty.

Comments of Board: Per State Statutes, The Board may not remove penalties assessed for failure to file property

No Action.

Dorothy Goldstein
83 Kick Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 165,340 Is 10,830

Otto & Patricia Ausburger
180 Village Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 266,750 Is 172,050

Trenner Tompkins
113 Kingsley Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Property values have fallen to its worst in 20+ years.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

Sy Ostrager
1667 Exeter Road
Lebanon, Ct. 06249

Property – 1665 Exeter Road

Reason for appeal: Too high Assessment – house is part of hotel.

Comments of Board: A condition factor has been applied to the property to reflect its location and connection to the Hotel.

No Action.

Harry J & Rosagind Flegert
265 Village Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 267,060 Is 192,480

John McShea
341 Scott Hill Road
Lebanon, Ct. 06249

Property – Liz Road

Reason for appeal: Assessment too high.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Christine Connell
57 Bender Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Listing errors Previous years. Looking for refund for tax years 2000 to 2004.

Comments of Board: The Tax Collector has refunded three years taxes. The Board can not grant additional refunds. See sections 12- 60 and 12-129 of the Connecticut General Statutes.

Action: No Action.

John & Dawn Drum
647 Tobacco Street
Lebanon, Ct. 06249

Property – same (two parcels)

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: parcel – 1 Assessment was 195,210 Is 185,510
Parcel – 2 Assessment was 75,900 Is 1,310

Joe Santo Christo
P.O. Box 251
Westbrook, Ct. 06498

Property – 200 Lakeside drive

Reason for appeal: Believe listed assessment value to be more than worth of specific property.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

Keith Sczurek
67 Cook Kill Road
Lebanon, Ct. 06249

Property – same (two parcels)

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Parcel –1 Assessment was 65,210 Is 220
Parcel – 2 Assessment was 79,100 Is 980

Stan & Tracy Harasimowitz
170 Scott Hill Road
Colchester, Ct. 06414

Property – Camp Mooween Road

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 19,190 Is 1,160

James Grover
1102 Trumbull Highway
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 356,460 Is 290,920

Linda P. Kamara
95 Executive Drive
New Hyde Park, New York 11040

Property – 140 Cook Hill Road

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Was 46,210 Is 2,930

Wayne Budney
97 Geer Road
Lebanon, Ct. 06249

Property – Norwich Avenue and 6 – parcels on McCall Road.

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment Norwich Ave. was 210,180 Is 187,070
Assessment McCall Road.

Parcel 1- was 67,040 Is 550

Parcel 2- was 62,480 Is 270

Parcel 3- was 60,420 Is 140

Parcel 4- was 60,150 Is 130

Parcel 5- was 60,420 Is 140

Parcel 6- was 61,870 Is 230

Charis Arnow
6 Leonard Bridge Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Measurements of footprint incorrect. There is a portino of crawl space under a large portion of the home.

Comments of Board: Adjust basement to crawl space.

Action: Assessment was 143,680 is 141,200

Thomas F. Fitzgerald
Frances Serafin
P.O. Box 236
Hanover, Ct. 06350

Property – 64 Lakewood Drive

Reason for appeal: Waterfront (direct) measurements sketch of cottage is not correct.

Comments of Board: Adjust canopy size.

Action: Assessment was 145,420 is 145,370

Eric W. & Ingeburg M Hesse
1378 Exeter Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Garage is poor shape, house in bad shape.

Comments of Board: Adjust depreciation on house.

Action: Assessment was 174,710 Is 166,710

Kathleen Saltenstall
55 Valinsky Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 330,770 Is 294,900

Richard Caie
254 East Hebron Turnpike
Lebanon, Ct. 06249

Property – same

Reason for appeal: Property assessed higher than neighbors.

Comments of Board: Property is assessed comparably to similar properties

No Action.

Joseph & Teresa Halbardier
99 Spafford Drive
Lebanon, Ct. 06249

Property – same & Exeter Road

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation. Remove seasonal Classification on house.

Action: Assessment was 161,800 Is 178,710
Exeter Road was 68,640 is 1,740

Shawn Kelly Whipple
87 Lynch Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 268,120 Is 261,600

John R, & Judith M. Haley
40 Briggs Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Having reviewed the 2008 assessed value of our home, we think that it is assessed on the high side.

Comments of Board: Property appears to be appropriately assessed.

Action: no action.

Lillian Kablik
547 Tobacco Street
Lebanon, Ct. 06249

Property – same & Clubhouse road

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore No Application in current owners name classify for 2008 only.

Action: Assessment was 33,600 Is 2,130
Clubhouse Road Was 17,470 is 1,390

Mark & Jane Reynolds
68 Bogg Lane
Lebanon, Ct. 06249

Property – Bush Hill Road

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Was 61,180 Is 380

Stacey & John Whitney
903 Beaumont Highway
Lebanon, Ct. 06249

Property – same

Reason for appeal: Disagree with value listed on assessment.

Comments of Board: Change depreciation factor.

Action: Assessment was 151,670 is 132,650

Robert Shibenski
51 Babcock Hill Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: House is modular construction. House over assessed. Both properties have wetland.

Comments of Board: Change depreciation factor on house.

Action: Assessment was 174,260 is 169,650

Harold & Norma Geer
953 Exeter Road
Lebanon, Ct. 06249

Property – Mack Road

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Was 65,510 Is 710

Donald Yarsawich
100 Hemlock Street
Manchester, Ct. 06040

Property – Island Beach Road

Reason for appeal: Odd lot, Configuration and land evaluation

Comments of Board: Property appears to be appropriately assessed.

Action: No action

Rebecca L. St Amand
201 Trumbull Highway
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Revaluation too high.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Glen Chalifoux
210 Trumbull Highway
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Age of house cost of land.

Comments of Board: Correct year built.

Action: Assessment was 160,400 is 146,230

T. Allan Palmer
111 Goshen Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed. Deprecation factor incorrect.

Comments of Board: Restore 490-farm land designation. Change deprecation factor.

Action: Assessment was 260,000 Is 229,160 (T. Allan Palmer abstained.)

Sidney & Phyllis Morochnik
144 Connecticut Avenue
Newington, Ct. 06111

Property – 118 Lakeside Road

Reason for appeal: Seasonal – Assessed before 70,000 now 158,000

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Mathew R. Williams
234 Goshen Hill Road
Lebanon, Ct. 06249

Property – same & 263 Goshen Hill Road

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 461,190 Is 410,380
263 Goshen Hill Road Was 165,360 is 163,850

Alice Rubin
167 Bender Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Too many outbuildings listed.

Comments of Board: remove outbuildings. Change Deprecation factor.

Action: Assessment was 156,820 is 129,830

Gordon L. Key
109 Chappell Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 248,050 Is 237,600

Byron Lennox
785 Beaumont Highway
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 176,230 Is 163,210

Susanne Cormier
84 Madley Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 83,870 Is 2,740

Jacquelyn A. Smakula
66 Goshen Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 227,130 Is 217,660

Jeffrey & Melody Green
59 Fowler Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Appraisal is inflated! Has comparisons and it should be lower to 315,500 vs 359,760

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Joyce Hofmann
35 Gates Farm Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Assessment is 43% higher than the previous revaluation.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Richard Skaats
420 Clubhouse Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Was 266,780 Is 233,360

Russell Amberg
54 Lake Shore Drive
Lebanon, Ct. 06249

Property – same

Reason for appeal: Neighbors lot decreases value of property.

Comments of Board: Remove wood stove, change construction grade.

Action: Assessment was 135,270 is 123,150

Lynn M. Nauss
104 Ryan Terrace
Lebanon, Ct. 06249

Property – same

Reason for appeal: Porch assessed too high, check condition factor.

Comments of Board: change depreciation factor.

Action: Assessment Was 168,960 Is 155,630

Catherine & Paul Deschenes
331 Babcock Hill Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Overvalued and overcharged from last re-val on 1.5 story.

Comments of Board: property not complete.

Action: Assessment was 182,020 is 175,120

Mary Arigno
1405 Exeter Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Assessed value questioned.

Comments of Board: Remove poultry house

Action: Assessment Was 304,610 Is 304,530

Alan F. & Alicia A. Lamb
250 Babcock Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Unimproved pole barn without floor or foundation.

Comments of Board: Change barn to pole barn.

Action: Assessment Was 253,490 is 245,630

Robert J. & Elizabeth Musial
649 Trumbull Highway
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Wetlands.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

Frank Malozzi
54 Burnham Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Carport does not exist. 3 bed rooms not 4 – 3 rooms not finished.

Comments of Board: Remove carport, add fireplace, adjust percentage of completion

Action: Assessment was 225,690 is 226,230

Eric Bender
118 Rafferty Road
Lebanon, Ct. 06249

Property – Personal property

Reason for appeal: No unregistered motor vehicles & mechanics tools are used for farm.

Comments of Board: Non registered motor vehicle is farm equipment (Manure spreader)

Action: Assessment was 1,750 is 350

Aili Plesz
267 Exeter Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Houses have lost so much of their value they are back down to 2004 values.

Comments of Board: Property is assessed comparably to similar properties

No Action.

Brian Sullivan
27 Trumbull Highway
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Assessment rate very unreasonable.

Comments of Board: Property is assessed comparably to similar properties

No Action.

Delton & Rose Briggs
68 Cook Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 173,060 Is 160,430

James Wasylishyn
1074 Exeter Road
Lebanon, Ct. 06249

Property – Personal property

Reason for appeal: Increase in personal property.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

Amy & Frank Blakeslee
471 Kick Hill Road
Lebanon, Ct. 06249

Property – same.

Reason for appeal: I believe this property is appraised to high.

Comments of Board: Property is assessed comparably to similar properties

No Action.

Gregory & Natalie Roy
1044 Trumbull Highway
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 342,750 Is 294,280

Robin A. Chesmer
688 Trumbull Highway
Lebanon, Ct. 06249

Property – Bogg Lane

Reason for appeal: 490-farm land designation Denied

Comments of Board: Restore Land is part of a farm unit.

Action: Assessment was 93,440 Is 2,420

David & Jill Springer
56 Lake William Drive
Lebanon, Ct. 06249

Property – same

Reason for appeal: Appraised value higher than market value.

Comments of Board: Change depreciation factor.

Action: Assessment was 132,110 is 121,850

Frank & Carri Lineberry
291 East Hebron Turnpike
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Attic space 1,200 not usable – height restrictions single pane glass throughout

Comments of Board: Attic space has approximately 6' clearance. Property is assessed comparably to similar properties

No Action.

Lance C. & Pauline R. Magnuson
154 Hoxie Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Question how the assessments were determined.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Katherine Pellerin
665 Waterman Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 165,390 Is 155,550

Anthony & Donna Skawinski
96 Harbor Drive
Colchester, Ct. 06415

Property – 92 Lakeside Drive

Reason for appeal: Question value of property – land value. 50% tax increase.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Richard & Colleen Clang Jr.
536 Waterman Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Revaluation too high.

Comments of Board: Change depreciation factor, add wood stove, garage under.

Action: Assessment Was 239,980 is 205,830

Joyce & Michael Okonuk
849 Beaumont Highway
Lebanon, Ct. 06249

Property – same

Reason for appeal: Question assessment, construction grade and Deprecation rate.

Comments of Board: Adjust construction grade and depreciation factor

Action: Assessment was 211,380 is 184,470

Brian Parrow
748 Goshen Hill Road
Lebanon, Ct. 06349

Property – Same and 818 Goshen Hill Road.

Reason for appeal: 2008 Assessment.

Comments of Board: Owner would not allow board to inspect property.

Action: No Action.

Fred Cranick
256 Village Hill Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 342,140 Is 315,920

Neicia N. Doucette
19A Dr. Manning Drive
Lebanon, Ct. 06249

Property – 50 Mack Road

Reason for appeal: Bank foreclosure, Extreme damage and vandalism, home is uninhabitable.

Comments of Board: Add 50% condition factor for this year only add wood stove.

Action: Assessment was 164,690 is 132,620

Susanne Calise
77 West Town Street
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 246,790 Is 217,370

Robert H. Wentworth
490A Exeter Road
Lebanon, Ct. 06249

Property – Goshen Hill Road

Reason for appeal: Entire property wet – cannot be built upon.

Comments of Board: Add wet condition factor

Action: Assessment was 63,050 is 13,060

Dori Bruce
87 Kingsley Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: House dimensions wrong, no water views.

Comments of Board: change depreciation factor

Action: Assessment was 196,200 is 188,970

Thomas & Janet Conley
72 Bush Hill Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Lots were separated for assessment purposes per owner's request.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Richard & Patricia Wielock
110 Seabury Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Appraisal Too high.

Comments of Board: Remove swimming pool

Action: Assessment was 326,280 is 325,400

Ann Pellegrino
9 Sylvan Way
Wallingford, Ct. 06492

Property – 112 Lakeside Drive

Reason for appeal: My garage (1 car) built in 70's is rated at 75%.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

James F. & Catherine H Jost
8 Chaffee Road
West Hartford, Ct. 06110-2003

Property – 128 Lakeside Drive

Reason for appeal: We believe that the assessment of our property is in excess of fair market value.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Michael Kolaczenko
22 Willard Street
Wethersfield, Ct. 06109

Property – Personal property (trailer)

Reason for appeal: Assessment on trailer too high.

Comments of Board: Adjust assessment on trailer. Board cannot remove penalty

Action: Assessment was 12,500 is 6,040

Patricia G. Nelson
140 Kingsley Road
Lebanon, Ct. 06249

Property – Same

Reason for appeal: No reason given.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

David H & Dixie A Sorenson
1030 Strong Road
South Windsor, Ct. 06074

Property – 85 lake Shore Drive.

Reason for appeal: Dock is temporary and should not be assessed.

Comments of Board: Dock exists on the property and is useable even though it is taken out of the lake in winter.

Action: No Action.

Robert Handcock
54 Francis Drive
Lebanon, Ct. 06249

Property – same

Reason for appeal: Question neighborhood differences. Water treatment across street.

Comments of Board: A location adjustment has been given to the land. Property is assessed comparably to similar properties

No Action.

Jeffrey & Katherine Sorrell
224 Oliver Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: The property has been over assessed according to comparable market analysis of like properties.

Comments of Board: Correct size of shed, add deck.

Action: Assessment was 222,000 is 220,810

Craig & Susan Mellon
15 Tobacco Street
Lebanon, Ct. 06249

Property – same

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 176,840 Is 169,020

Robin & David Russell
196 Lake Shore Drive
Lebanon, Ct. 06249

Property – same

Reason for appeal: Appraisal too high – needs repairs.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Karen Wax
25 West Woodland Rd
Lebanon, Ct. 06249

Property – same

Reason for appeal: House in poor condition – would like inspection.

Comments of Board: Construction is less than average.

Action: Assessment was 113,230 is 108,850

Mary Riley
P.O. Box 253
Lebanon, Ct. 06249

Property – 190 Lebanon Avenue

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Assessment was 192,690 Is 183,870

Michael S. Wenglowksi
12 Pine Woods Lane
Mansfield, Ct 06250

Property – Lebanon Avenue

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation for 2008 only change in ownership after October 1. Owner must refile for next year.

Action: Assessment was 28,320 Is 3,010

Paul H. & Anne Leduc
673 Exeter Road
Lebanon, Ct. 06249

Property – same.

Reason for appeal: Unfair and biased evaluation by Tyler, not reflecting actual value.

Comments of Board: Property is assessed comparably to similar properties

No Action.

Helen A Jensen
222 Chappell Road
Lebanon, Ct. 06249

Property – same (two parcels)

Reason for appeal: 490-farm land designation removed.

Comments of Board: Restore 490-farm land designation.

Action: Parcel 1 - Assessment was 44,320 Is 41,450
Parcel 2 - Assessment was 99,220 Is 4,890

Alan Stagg
23 Norman Road
Lebanon, Ct. 06249

Property – same

Reason for appeal: Property value is overstated – upkeep and repair of house.

Comments of Board: Correct measurements on shed.

Action: Assessment was 87,800 is 87,780

Renee L. Weaver
124 Deepwood Drive
Lebanon, Ct. 06249

Property – same

Reason for appeal: Measurements wrong part of house on pillars – house overvalued.

Comments of Board: Correct measurements

Action: Assessment was 228,370 is 227,440

Steven R. & Susan I, Zickmann
922 Trumbull Highway
Lebanon, Ct. 06249

Property – same

Reason for appeal: Value question – appraisal/assessment higher than comparables..

Comments of Board: change construction and depreciation factors, adjust attic to unfinished.

Action: Assessment was 446,560 is 306,420

George Nablo
73 Spellman's Point Road
East Hampton, Ct. 06424

Property – 260 Lakeside Drive

Reason for appeal: We respectfully request a hearing before the Board of Assessment Appeals.

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Brian Gill
158 Lakeside Drive
Lebanon, Ct. 06249

Property – same

Reason for appeal: Value of land excessive compared to others

Comments of Board: Property appears to be appropriately assessed.

Action: No action.

Leigh Rider
1742 Exeter Road
Lebanon, Ct. 06249

Property – Same and personal property

Reason for appeal: Assessment is excessive.

Comments of Board: Glenn Terk represented Mr. Rider at the hearing and did not know the reasons for the appeal.

Action: No action.

Murray Ostrager
P.O. Box 145
Amston, Ct

Property – Exeter Road, 2 Deepwood Drive, Park Road, (2) Clubhouse road, Lake Williams Drive, Lakeview Heights, Wildwood Drive, Ryan Terrace, Ledge Road,

Reason for appeal: Assessments too high

Comments of Board: Exeter Road - Increase condition on Lake bottom.
2 Deepwood Drive - Change condition and construction factors.

Action: Exeter Road - Assessment was 16,800 is 8,400
2 Deepwood Drive – Assessment was 182,470 is 175,890

(2) Clubhouse road, Lake Williams Drive, Lakeview Heights, Wildwood Drive, Ryan Terrace, Ledge Road No Action.

William Sahaffhausen
28 East Hebron Turnpike
Lebanon, Ct. 06249

Property – Same

Reason for appeal: Decline in property value, global economic downturn.

Comments of Board - Grievant failed to appear before the Board, The Board of Assessment cannot change the assessment if a grievant fails to appear.

Action: No action

William & Katheleen Chapman
62 Bush Hill Road
Lebanon, Ct. 06249

Property – Same.

Reason for appeal: Over all value of property and question value of above ground pool that is 25 years old.

Comments of Board: Property is assessed comparably to similar properties

No Action.

Motion to accept all actions made by Joe Gardner seconded by Donna Wallace – passed unanimously.

The meeting was adjourned at 8:45 P.M.

Signed

T. Allan Palmer,
Chairman