Tax Board of Assessment Review

Minutes of Meeting

Date: January 14, 2025

CALL TO ORDER: ____________________

Called to order: Thomas Rossi

Time: **5:00 PM**

Present:	**Present**	**Absent**
Thomas Rossi, Chairperson	X	
Neal Dupuis,	X	
Timothy Stebenne	X	
Stephen Antonucci, Asst.Town Solicitor	X	
Anthony DeSisto, Town Solicitor		
Brenda Keeble, Tax Assessor	X	
Robin DiMario, Secretary	X	
Phil Gould, Town Administrator		
Steve Bourque, Vision Appraiser		
Mike Tarello, Commercial Appraiser		

Tom Rossi stated that we are going to go over some policies and procedures before the meeting starts. Each speaker will be sworn in and your words are your testimony. Neal Dupuis would like to make a motion for a policy of allowing people five minutes to speak, and then the board has five minutes to discuss, and we will vote and give you a decision tonight. Timothy seconded the motion.

Review of Appeals:

CASE NUMBER: 14-2024

TAX PAYER NAME: Hiram Barber

PLAT/LOT: 14-217.0

PROPERTY ADDRESS: 22 Linda Street

CURRENT ASSESSMENT: $499,500

Hiram Barber's attorney Catherine is requesting to table this appeal one more time as this goes beyond the tax assessment. We are looking for a continuance. Catherine asked if there was another meeting scheduled? We do have one scheduled if needed February 24th. Neal responded that this particular board can't address any other issues beyond tax assessments. Neal asked if they could provide documentation about the market value. You had an opportunity to get an appraisal and bring the value forward. This particular assessment is based on 12/31/2023. Neal asked if they currently have expert fair market evidence to present tonight? Catherine responded no, because of the nature of this claim. Catherine stated that the trees in this area did provide a buffer and a wall of green between them and the neighbor, and now they no longer have that. Catherine is here to state their case as to why the property has diminished value. Tom Rossi thanked them for their testimony. Neal made a motion to close the public hearing on the 2023 appeal and open the 2024 appeal. Timothy seconded the motion. All in favor and the 2023 appeal was closed out. Catherine asked for the 2024 appeal to be tabled. Neal asked if there are any differences between the 2023 and the 2024 assessment. It was the same issues and items raised. Neal made a motion to close the appeal and Tim seconded the motion.

1st motion: Neal made a motion to deny the continuance, and Tim seconded the motion. All were in favor. There is not enough time to get an appraisal done.

2nd motion: There is no evidence on market value. It is the tax payers responsibility to bring forth market value evidence. Neal we are here to see whether you could sell your property on December 31, 2023 for the value assessed. Neal stated that he has worked for Warwick, and he used to be the assessor in Lincoln, and he is very familiar with DEM documents. And again we have to tie this all to the assessment. Tom asked Catherine if she had anything to say on behalf of her client and she stated no. Neal made a motion to deny this claim because of no other evidence provided, and Tim seconded the motion. All were in favor of the denial.

A motion was made by **Neal** and was seconded by **Tim** to **Deny** this claim.

BOARDS DECISION: **Deny**

CASE NUMBER: 07-2024

TAX PAYER NAME: Lincoln Mall Owner LLC

PLAT/LOT: 41-007.0/M

PROPERTY ADDRESS: 622 George Washington Hwy

CURRENT ASSESSMENT: $37,853,500

Michael Flynn from Ryan LLC was in attendance at the meeting to represent the Lincoln Mall Owner LLC. Tom Rossi asked Michael if he was an appraiser? He stated no that he was an tax representative. This property has been in court for many years and settlement offers have been made. Neal asked Michael if he was being paid on a contingent fee structure. Michael stated yes, but refused to give us his fee structure. Neal asked if he could provide the assessment of December 31, 2023 to the Town? Do you have the value of the property? Neal asked again if he was an appraiser? Each tax year stays on it's own. Did you add a tax factor to this? Michael stated that he didn't have the paperwork in front of him. Neal made a motion to close the case and Tom seconded the motion.

Motion: Tom restated the property value, and checked with Steve to make sure it's still in court. No market evidence was provided. Tom made a motion to deny the claim and Tim seconded the motion. All were in favor.

A motion was made by **Tom Rossi** and was seconded by **Tim Stebenne** to **Deny** this claim.

BOARDS DECISION: ___**Deny**___________

CASE NUMBER: 08-2024

TAX PAYER NAME: Cinema World of Florida Inc (Lincoln Mall Owner LLC)

PLAT/LOT: 41-007.0/MV

PROPERTY ADDRESS: 622 George Washington Hwy

CURRENT ASSESSMENT: $6,196,400

Michael Flynn from Ryan LLC represented this claim as well. Neal asked Michael who the client is? Michael stated whoever is on the paperwork. Neal made a motion to deny this appeal based on non-cooperation from the tax representative. He didn't answer any questions asked of him. Tim Stebenne seconded the motion. All were in favor of denying the claim.

A motion was made by **Neal Dupuis** and was seconded by **Timothy Stebenne** to **Deny** this claim.

BOARDS DECISION: ___**Deny**___________

CASE NUMBER: 09-2024

TAX PAYER NAME: Buffalo Lincoln Associates/Courtyard Marriott

Plat/Lot: 31-208.0

PROPERTY ADDRESS: 636 George Washington Hwy

CURRENT ASSESSMENT: $7,773,200

Steve swore in Mark Murphy. Mark stated that in this particular case, there are two prior year appeals in court. They are trying to reach out to the Town with a proposal to come to an agreement. If you deny this appeal today, we will continue to pursue this in Superior Court. Neal asked Mark Murphy if he had any support to back up this appeal? Mark stated that the value is based on the previous assessed value before the renovation. It will take three or four years to complete the renovation. Neal asked if he looked at the market data? Mark stated no based on the assessment. Neal then asked about the occupancy rate. Mark stated that the hotel is not performing as it was before covid. The new hotel next door is also hurting the Marriott. Neal asked if the hotel next door is an extended stay? Neal asked if he knew what the rev per room is? Mark stated no. Neal made a motion to close this appeal and Tim seconded the motion. Tom stated that he is welcome to stay for the decision.

Motion decision: Neal stated that covid was devastating on the hotel industry. Unfortunately, the information needed wasn't provided here tonight. Neal made a motion to deny the appeal, and Tim seconded the motion.

A motion was made by **Neal Dupuis** and was seconded by **Tim Stebenne** to **Deny** this claim.

BOARDS DECISION: **Deny**

CASE NUMBER: 04-2024

TAX PAYER NAME: Peter & Janet Gabriel

Plat/Lot: 42-005.0

PROPERTY ADDRESS: 544 Angell Rd

CURRENT ASSESSMENT: $491,200

Attorney Daniel Reilly was present representing Peter and Janet Gabriel. They believe the value should be $395,000. Neal asked the attorney where this value came from? He answered it is based on the assessment. Neal asked if he had comparisons of other properties. He provided the address of 17 Evergreen Rd. It is assessed at $549,700 but sold in July of 2023 for $740,000. It is a similar lot of 13 acres. 545 Angel Rd is the best example to use which is across the street from the Gabriel's property. Up to three houses could be developed on this lot, but Daniel's clients can't do that because of frontage. They are asking for the same calculation as the neighbor on the land. Looking for an $80,000 reduction on the land value at 544 Angel Rd. Peter stood up and was sworn in by Steven. Peter asked when this board came into effect? Neal stated that this would be in violation of the open meetings because we have to stick to the agenda. Neal followed up with the sale of 17 Evergreen Rd. Do you know if there are any plans to develop? Janet then stated that she went before the council 5/24/24 about her mini splits and stated that the council all agreed that she was taxed unfairly. On the July bill, Janet stated she was taxed again on the mini splits. She paid for a permit for the mini splits and others don't. She stated that it is unfair that they are taxed and other's aren't. They want to be treated fairly. She called Steven Borque and told him it's not fair. She stated that her farm is another issue. Why didn't the list she provided get taken care of? Tom stated that we can only address you and not your neighbors, and we promise to treat you fairly. Neal asked if they thought it was incorrect use? And the attorney stated that he believed it's related to non-confirming rather than incorrect use. Tom asked why you think you were unfairly taxed on mini-splits? Did you do your own research? The attorney responded saying perhaps the ordinance could be clarified on what is air conditioning versus mini splits. They have already raised this to the administration and the council. Neal made a motion to close the public hearing on this claim and Tim seconded the motion. All were in favor.

Motion: Tom read back the property information and asked if there were any questions. Neal stated that it's disproportionate taxation to not tax mini-splits. And the PRC card doesn't clearly show the FFOS (Farm Forest and Open Space). Based on the testimony and what was provided before, Neal made a motion to deny the appeal, and Tim seconded the motion. All were in favor.

A motion was made by **Neal Dupuis** and was seconded by **Tim Stebenne** to **Deny** this claim.

BOARDS DECISION: **Deny**

CASE NUMBER: 05-2024

TAX PAYER NAME: John J Cullen & Roland Montigny Trust

Plat/Lot: 29-152.0

PROPERTY ADDRESS: 0 George Washington Hwy

CURRENT ASSESSMENT: $141,800

Steve swore in John Cullen. John Cullen passed out paperwork to the board and stated that he believes his lot is valued at $61,100. John provided Plat 29 Lot 248 for a comparison and stated there is a considerable difference. John stated that Mrs Keeble denied the appeal as it was not comparable to his lot. John stated that his lot and lot 248 are both residential lots. According to the assessor records, it is a utility lot RS12. John believes it's the same zone. Neal asked how John came up with the value of $61,100? John responded stating on a per acre basis based on assessment, not pure market value. John is questioning the assessment of his neighbor to his lots. Neal asked John what is your basis, is solely on assessment? John responded yes purely on assessment and stated apples to apples on assessment. Neal Dupuis made a motion to close the hearing on this property and the motion was seconded by Tim Stebenne.

Motion: John said thank you for your deliberation on this matter. Tom stated that John was welcome to stay for the decision of the board. Tom stated that he didn't see any sort of documentation. Neal made a motion to deny this appeal and it was seconded by Tim. All were in favor.

A motion was made by **Neal Dupuis** and was seconded by **Tim Stebenne** to **Deny** this claim.

BOARDS DECISION: **Deny**

CASE NUMBER: 06-2024

TAX PAYER NAME: John J Cullen & Roland Montigny Trust

Plat/Lot: 29-289.0

PROPERTY ADDRESS: 0 George Washinton Hwy

CURRENT ASSESSMENT: $253,500

John compared this lot 289 to neighboring lot 151. John stated that he believed his lot should be valued at $148,000. Mrs Keeble denied his appeal. The comparison property used is listed as utility and is a commercial site index and industrial site index. John stated that his family sold that lot years ago, and that whatever his neighbor is doing, he can do. Same zoning. John asked the board to consider the huge discrepancy between his lots and the neighboring lots. He stated that maybe he should have come forward when the reval happened. Neal stated that he is claiming disproportionate taxation and you have to show that. He didn't use that as a basis and just did assessment comparisons. The rates per square foot is never a good analysis. The one property provided is not comparable. We don't look at development ability when we assess. Tim made a motion to deny this appeal and Neal seconded the motion. All were in favor of denial.

A motion was made by **Tim Stebenne** and was seconded by **Neal Dupuis** to **Deny** this claim.

BOARDS DECISION: ___ **Deny**

MOTION MADE BY: **Timothy Stebenne**

SECONDED BY: **Neal Dupuis**

TIME: **6:00 PM**