

TAX APPEALS

§12-111 — appeal to Board of Assessment Appeals (“BAA”)

§12-117a — appeal to Court from action of BAA — excessive valuation

§12-119 — direct appeal to Court

(*Very rarely*, non-statutory issues arise.)

§12-117a — excessive valuation.

Key procedural requirements: Must go to BAA first (see, §12-111); 60 day limitation period; must be aggrieved by decision of BAA.

Treatment of lessee or purchaser

De Novo proceeding (except that assessor’s valuation is benchmark for determining whether Plaintiff is aggrieved)

§12-119 — less common than §12-117a (often added on to §12-117a appeal, with no real basis)

Illegality of tax, not just excessive.

Key procedural requirements: 1 year limitation period, and action must be commenced before tax is paid.

Valuation — fair market value (true and actual value)

different methods. All should be considered (but not necessarily used)

Cost (replacement or reproduction)

Income (net or gross) capitalization OR multiplier

Market transactions for comparables (Actual sale of subject property?)

Computer assisted mass appraisal system (CAMA) (§12-62f)

NOTE: In 2006 — §12-62 amended to incorporate a mandate for mass appraisal methods (§12-62(b)(2))

Role of assessor —

He/she is the expert

He/she is the decision-maker, under statutes. BAA has authority to override, but attorney does not (under statutes)

Another “who is your client” scenario?

Role of judge —

ASSUME: NEEDS TO BE EDUCATED.

“Split the difference” — Solomonic or cop-out?

Why is this in court?

Your role — practical considerations — most cases settle
— people talk

Risks of trial:

Your own appraisal

Refund

Interest

Costs

Offer of judgment?

SELECTED/RECOMMENDED CASES

DeSena v. Waterbury, 249 Conn. 63 (1999) — no right to interim valuation

Fanny J. Crosby Memorial, Inc. v. Bridgeport, 262 Conn. 213 (2002) — tax exempt status and receipt of payment of rent etc. (statute then amended to address — twice!)

H.O.R.S.E. of Connecticut, Inc. v. Washington, 258 Conn. 553 (2001) — tax exempt status — exclusively does not mean 100%

Interlude, Inc. v. Skurat, 253 Conn. 531, 539 (2000) — after remand, 266 Conn. 130 (2003) (rare instance of non-statutory proceeding)

Konover v. West Hartford, 242 Conn. 727 (1997) — tax appeal is equitable proceeding. De novo review, of property as a whole — ignore assessor's mistakes

Sears, Roebuck & Co. v. West Hartford, 241 Conn. 749 (1997) — interest on tax appeal not necessarily 10% (offer evidence as to market rates?)

Second Stone Ridge Co-op. Corp. v. Bridgeport, 220 Conn. 335, 339-40 (1991) — discussion of difference between statutory types of appeals

United Technologies Corp. v. East Windsor, 262 Conn. 11 (2002) — valuation of special-use property can be based on particular value to owner rather than on more generalized highest and best use

Waterbury Equity Hotel, LLC v. Waterbury, 85 Conn.App. 480 (2004) — one of many(!) Waterbury cases. Revaluation only good for statutorily-authorized life.

PMJ & Associates, LC v. Bridgeport, 292 Conn. 125, 148-49 (2009) — imposition of penalty for failing to provide income and expense statements; comparable sales as the primary method of valuation