Minutes of the Board of Assessment Appeals

Special Meeting

March 13, 2025

The meeting began at 5:37 PM in the pavilion with Chair Chris Mathieu, and members Jigesh Shah, Ron White and Frank Gerratana in attendance. Also present were appellants and Assistant Assessor Marcy Miller and Assessor David Gardner.

1. Hartford Hospital, represented by Renata Cook and Mark Keise, appealed the denial of the exemption of its personal property located at 406 Farmington Av and 11 South Rd under CGS 12-66a. They presented leases dated 2011 and 2014 for those locations, making the date of acquisition of real property earlier than the effective date in Section 12-66a, which is October 1, 2015. (For purposes of Section 12-66a, real estate can be "acquired" by lease.)

C. Mathieu moved and F. Gerratana seconded a motion to restore the exemptions on both accounts and the motion passed 4-0.

2. Atty. Joseph Mazzaccaro, for the Law Office of Joseph A. Mazzaccaro, LLC appeared to appeal its personal property assessment. He presented his 2024 declaration of personal property along with a list of office equipment in his possession belonging to the landlord.

C. Mathieu made and F. Gerratana seconded a motion to set the value based on the declaration submitted, subject to the late filing penalty only and it passed 4-0.

3. Bruce Hunter appealed the assessment of his personal property at 772 Farmington Av. He presented and discussed the 2022 and 2023 declarations and the 2024 estimate.

C. Mathieu made and R. White seconded a motion to delete the code 16 (FFE) assessment and the code 23 (average monthly supplies) and set the depreciated value of the personal property at $700, subject to the 25% penalty. The motion passed unanimously.

4. Sunrise Café appeared at 6:16 PM and appealed the assessment of their personal property located at the Farmington Exchange. They did not file a personal property declaration, but did present invoices for the equipment to combine with the equipment that had belonged to the previous deli operator.

C. Mathieu made and R. White seconded a motion to set the depreciated value of the personal property at $25,000, subject to the 25% non-filing penalty and the motion carried unanimously.

5. The appellant scheduled for the last hearing of the day did not appear.

The board voted 4-0 to approve C. Mathieu's motion on F. Gerratana' second to adjourn.

The meeting adjourned at 7:05 PM.

Respectfully submitted,

David Gardner, Assessor

As clerk for the board

March 14, 2025 4:53 PM

Spelling corrected 3/15/2025 12:05 PM