

Helpful Hints: DO's and DON'T's for Residential Property Appeals

DO's

DO present evidence of the total value of your property (Not just the lot value of your property). Your lot and improvements is a single unit.

DO present evidence of actual sales of other properties that are comparable to your property, but only those that occurred during the base time period of October 1, 2020 to October 1, 2021.

DO adjust each sale (up or down) to account for differences between your property and the comparable property. The adjustments can be reflected in dollars, percentages, or terms such as inferior, comparable, or superior.

DO provide additional evidence such as photographs, surveys, appraisals, broker's price opinions or any other evidence that can help the board of assessment appeals reach a fair decision on your appeal.

DO present your appeal in a clear and compelling fashion so the board member hearing your appeal can clearly present your appeal to the entire board during decision-making sessions.

DON'T's

DON'T present evidence of the amount (or percentage) of increase in taxes on your property from prior years to the year you are appealing. This is not relevant for your hearing.

DON'T present evidence of the amount (or percentage) of increase or decrease in the valuation of your property from prior years to the year you are appealing. This is not relevant for your hearing.

DON'T rely on any single approach to value (cost, sales comparison, or income). ALL approaches must be considered in presenting compelling valuation evidence to the Board.

DON'T rely on your previous submission of documents to the Assessor, Board of Assessment Appeals, or other submissions to the Town of Easton when you appeal your value. The Board will not receive past documentation. If you plan to use it you should re-submit it to the Board during your hearing.

Base Period Example

It's important to understand the base period that applies to your valuation appeal with the Easton Board of Assessment Appeals.

Connecticut law requires all cities and towns to conduct a "revaluation" of all real property every five years. The primary time period from which property market data is gathered during a revaluation is the 12 months preceding the date of revaluation. This time period is known as the "base period" or the "primary data gathering period". While sales after the end of the base period may be considered, they are often given secondary weight.

In Easton, the last valuation of all real property was conducted 10/1/2021. Therefore, the base period from which comparable sales will be considered is 10/1/2020 – 10/1/2021. If you have questions about the specific base period that applies to your appeal you should contact the Easton Assessor's Office.

Sales from 10/1/2019 to 10/1/2020 and after October 1, 2021 will be given secondary consideration.

While this article is intended to be informative, it is not intended to be an exhaustive explanation of Connecticut law and does not replace the advice of an attorney.