



Town of Easton

TOWN HALL - BOARD OF ASSESSMENT APPEALS
225 CENTER ROAD
EASTON, CONNECTICUT 06612

—
TELEPHONE (203) 268-6291

February 1, 2024

Dear Property Owner;

Boards of Assessment Appeals are official municipal agencies created by State law and are designed to serve as appeal bodies for taxpayers.

The Board has distinct powers to increase, decrease, or leave unchanged any valuation questioned and administers oaths in cases coming before them. It is the first level of appeal from the action of the Assessor and the Board's decision is binding unless an appeal is taken to Superior Court.

Taxpayers appearing before the board to appeal the **fair market value of their property as of 10/1/2021** are encouraged to submit factual, supporting evidence at the hearing as to why their valuation is not accurate. The "burden of proof" is on the taxpayer to present his/her case for a change in valuation. Taxpayers must provide information necessary to substantiate any adjustment the Board of Assessment Appeals may make in accordance with law.

You will be notified on or before March 1st of your scheduled hearing appointment. Meetings will be held in March.

After listening to an appeal, the Board may want to confer with the Assessor before issuing its decision.

You will be notified no later than April 1st, of the Board's decision.

Sincerely

Adam Bonoff, Chairman
Board of Assessment Appeals



TOWN OF EASTON
 BOARD OF ASSESSMENT APPEALS
 225 CENTER ROAD
 EASTON, CT 06612
 (203) 268-6291

No. _____

ASSESSMENT APPEAL APPLICATION - REAL ESTATE
GRAND LIST OCTOBER 1, 2023

Pursuant to C.G.S. 12-111, a petition to appeal an assessment must be filed:
On or Before FEBRUARY 20, 2024.

Property Address: _____

Property Owner's Name: _____

Owner's Address: _____

Owner's Phone: _____ Email: _____

Reason(s) for Value Appeal: _____

Owner's estimate of Fair Market Value as of October 1, 2021: _____

(Required)

Easton's most recent revaluation was effective October 1, 2021. Supporting documentation must substantiate the property value as of the October 1, 2021 date. All documentation, appraisals and photos remain the property of the B.A.A.

I SWEAR (OR AFFIRM) THAT THE ABOVE IS TRUE INFORMATION

 Signature of Property Owner or
 Authorized Agent

 Date

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 If you need to send an agent to the hearing, the following **MUST** be completed and available to the board members at the meeting.

To Whom It May Concern:

I \_\_\_\_\_ being the legal owner of property located at:  
 \_\_\_\_\_ hereby authorize \_\_\_\_\_  
 \_\_\_\_\_ to act as my agent in all matters before the Board of  
 Assessment Appeals of the Town of Easton for the assessment year commencing October 1,  
 2023.

\_\_\_\_\_  
 Owner's Signature

\_\_\_\_\_  
 Date

Agent's Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Board of Assessment Appeals – Real Estate **10/1/2023 Grand List**

The Following is For Internal Use Only

Property Address: \_\_\_\_\_

Interviewer's Notes

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_ Inspection Requested

\_\_\_\_\_ Research Requested

Interviewer's Printed Initials \_\_\_\_\_

Date \_\_\_\_\_

| Category     | Original Value  | BAA Revision    | +/- | Net Changes |
|--------------|-----------------|-----------------|-----|-------------|
|              | Appraised Value | Appraised Value |     |             |
| Land         |                 |                 |     |             |
| Building     |                 |                 |     |             |
| Outbuildings |                 |                 |     |             |
| Total Value  |                 |                 |     |             |
| Exemption    |                 |                 |     |             |
| Net Value    |                 |                 |     |             |

\_\_\_\_\_ No Change

\_\_\_\_\_ Change

Reason

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

We hereby certify that this decision has been made in accordance with a vote by the Board of Assessment Appeals of the Town of Easton.

\_\_\_\_\_  
 Decision Date

\_\_\_\_\_  
 Board Member

\_\_\_\_\_  
 Board Member

\_\_\_\_\_  
 Board Member

\_\_\_\_\_  
 Board Member

## **Board of Assessment Appeals Instructions to File an Appeal Real Estate**

1. Obtain an appeal form along with a copy of the property record card from the Assessor's Office. Appeal applications are available February 1st.
2. Complete the appeal form thoroughly and please print clearly. Complete a separate application for each property being appealed.
3. Complete the appeal form from information on the property record card. Please be sure to provide your (or your agent's) email address and /or daytime telephone number where you can be reached in case of questions concerning your appeal application or cancellation due to inclement weather.
4. Please state a reason for appeal. Please note, "high taxes" or "over assessed" are not acceptable reasons for appealing your property valuation. You must be specific and provide evidence that the valuation of your property is inaccurate.
5. **You must complete Owner's estimate of Fair Market Value. Easton's last Revaluation was 2021 your estimate must be based on 2021 value.**
6. Please sign and date the appeal form to be submitted.
7. **Return the completed and signed original appeal application form to the Assessor's Office by the end of the business day FEBRUARY 20, 2024.** (4:30PM) (Supporting documentation may be submitted with the application or at the appeal hearing.) **All original appeal forms must be returned to and physically arrive in the Assessor's Office by the end of the business day February 20, 2024.** Hand Deliver to: Board of Assessment Appeals, c/o Assessor's Office, 225 Center Rd, Easton, CT 06612.

### **8. Notice of Hearing**

1. The clerk for the Board of Assessment Appeals will notify you by mail on or before March 1st indicating the date, time and place of your scheduled hearing.
2. All hearings and decisions will be conducted during the month of March 2024.

### **Preparing for Hearing**

Evidence to support your claim plays an integral part in supporting your requested value. For example, this may include such items as:

- Appraisals as of **October 1, 2021**;
- Data pertaining to comparable sales or other properties;
- Broker's price opinions;
- Surveys or any other data to support your requested value.
- Photographs showing property damage or disrepair;
- Contractor cost estimates for repair or replacement;

\*Please note. Any submissions in conjunction with your appeal are subject to Freedom of Information statutes and may not be returned.

### **What to Expect At Your Hearing**

Please arrive at least five minutes early and the meeting location will be noted in your letter.

Each appeal hearing is allotted a limited time, so be prepared to explain your appeal concisely and completely within that time.

Members of the Easton Board of Assessment Appeals will hear your appeal.

You will be sworn in and sign a statement saying your testimony and statements made in conjunction with this appeal are true.

You will present your clear, strong, compelling evidence and exhibits to the board member(s) and discuss your claims. The board members may ask you questions during this process and will document your appeal. Evidence and exhibits are scrutinized for accuracy and applicability.

Decisions on appeals are not made at the hearing meeting. The purpose of the hearing is to gather information on your appeal for subsequent discussion and decision by the Board at a designated "decision making" meeting.

Note: Please remember it is the responsibility of the petitioner to validate claims with evidence and exhibits. Improperly supported claims will result in a denied appeal.

### **Decision Making Meetings**

After your hearing, your appeal will be reviewed by the Board of Assessment Appeals at a "decision making" meeting. Your evidence and exhibits will be discussed and a decision will be made to approve your appeal, deny your appeal, or adjust your valuation at the discretion of the board based on the evidence and exhibits presented.

The Board of Assessment Appeals decision will be turned over to the Assessor's Office and you will be notified by mail of the results of your appeal.

If you are not satisfied with the determination of the Board of Assessment Appeals, you can only appeal their action to Superior Court. This must be done within two months from the date of the mailing of notice of the action of the Board of Assessment Appeals.

If you have further questions please contact the Assessor's Office at 203-268-6291.

## **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.**