

REAL ESTATE TAX APPEALS



Have you received a letter from the Town that your property has been reassessed? Connecticut requires that all towns reassess the real estate on its Grand List every 5

years. If you own property in **Hamden, West Haven, Wallingford, Orange, North Branford, Clinton, Deep River, Greenwich, Fairfield or Westport** this is the year for your town. The Assessment is equal to 70% of the fair market value of your property as of October 1, 2010. If you believe that the town has wrongfully assessed your property there is a specific course of action that you must take.

First you must apply to the Board of Assessment Appeals in your town by application no later than February 20th of this year. Some towns have a deadline of February 18th due to the 20th falling on a Sunday. You can get the application from the Town Assessor's office. Also pick up a copy of your field card and review the information for accuracy. Make certain that the town has the proper acreage and size of your building.

You will meet before a board of one to three persons hired by the town to listen to your complaint in the month of March. What you should bring with you is any information that you have that would indicate the value of your real estate on October 1, 2010. The best information would be an appraisal prepared by a certified appraiser indicating the fair market value as of October 1, 2010. The next best indication of value would be a market analysis by a real estate broker showing

sale's prices of properties similar to yours. If you have recently refinanced your real estate you should ask the bank for a copy of the appraisal or perhaps you have an appraisal prepared for the purpose of determining the amount of property insurance you should carry. While you are in the town hall you can review similar properties and see how they have been assessed. Point out to the Board if they have been inconsistent in assessing similar properties and ask why your property is assessed more than others. If you have any damage to your property or other reasons why your property is less valuable or desirable you should take pictures to show the Board.

After the meeting the Board will inform you by letter of their decision to reduce your assessment or not. If you are still unhappy with the assessment you can appeal to the Superior Court within 2 months of the notice. A Judge will then decide if the town has valued your property correctly.

While an appeal is pending the property owner can pay 75% of the bill for properties assessed under \$500,000 and 90% of the bill for properties assessed at \$500,000 or more. If you pay the reduced amount, be aware that if you don't reduce the value by 10% or 25% you will be responsible for the amount of tax you owe plus interest at 18% for the period that it was delinquent.

If you have any questions about the appeal process please feel free to give Attorney Frances B. Granquist a call or send her an email. She has been bringing successful appeals for over 22 years.

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