

NO. HHB CV 14-5016146 : SUPERIOR COURT
GIRISH ARORA : JUDICIAL DISTRICT OF
 : NEW
BRITAIN
v. :
TOWN OF REDDING : JANUARY 22, 2016

MEMORANDUM OF DECISION

The plaintiff, Girish Arora, brings this real estate tax appeal challenging the assessor's valuation of his property at 358 Newtown Turnpike, Redding on the grand list of October 1, 2013.

On the grand list of October 1, 2012, the assessor determined that the fair market value of the subject property was \$1,076,000. The plaintiff appealed the assessor's valuation to the Redding Board of Assessment Appeals claiming to be aggrieved by the assessor's valuation. The Board denied the plaintiff relief.

358 Newtown Turnpike is a single family two story colonial house with a three car attached garage containing 4,370 square feet (sq. ft.) of gross living area (GLA). The house contains four bedrooms and three bathrooms and two half baths. There is a granite fireplace with stone hearth in the family room and master bedroom. The subject lot contains 2.6 acres of land and is located in an R-2 (2 acre) residential zone.

The plaintiff's appraiser, Martin B. Iselin (Iselin), was of the opinion that the fair market value of the subject property, using the sales comparison approach, was \$810,000, as of October 1, 2012.

The town's appraiser, Albert W. Franke, III (Franke), was of the opinion that the fair market value of the subject property, using the sales comparison approach, as of

October 1, 2012, was \$900,000.

Given the fact that the town's own appraiser was of the opinion that the valuation of the subject property at \$900,000, as of October 1, 2012, was \$176,000 less than the assessor's valuation, the plaintiff has established aggrievement. See *Sakon v. Glastonbury*, 111 Conn. App. 242, 248, 958 A.2d 801 (2008).¹

The plaintiff, having established aggrievement, the only issue remaining for the court to decide is the fair market value of the subject property as it existed on October 1, 2012, the town revaluation date. *Sakon v. Glastonbury*, supra.

Eselin focused on five sales in developing his opinion of value based on the sales comparison approach: sale 1, 83 Sport Hill Road, Redding, sale 2, 7 Whortleberry Road, Redding, sale 3, 959 North Park Avenue Extension, Redding, sale 4, 7 Windy Hill Road, Redding, and sale 5, 76 George Hull Road, Redding.

83 Sport Hill Road, a two story colonial with a two car garage, containing 4,725 sq. ft of GLA, sold on September 2012 for \$881,250. Eselin adjusted the value of this sale down to \$878,830. Franke also selected 83 Sport Hill Road as a comparable sale and adjusted his sale down to \$880,750, very close to Eselin's valuation.

Franke next selected sale 4, which was a sale of 356 Newtown Turnpike, Redding as a comparable sale. The house in sale 4 was built in 2006, the same year as the subject property, and is located adjacent to the subject. In addition, the subject and sale 4 share a common driveway. Sale 4 sold on June 30, 2010 for a price of \$1,025,000 which is fairly close to the assessor's value of the subject at \$1,076,000. Sale 4 is a 2 story colonial, similar in size to the subject, containing 9 rooms, 5 bedrooms and 3 full bathrooms and a half bathroom. Sale 4 also has a three car garage, similar to the subject. However, the subject has 4 bedrooms and 2 half baths compared to sale 4 which has 5 bedrooms and only 1 half bath. Franke adjusted this sale down to \$898,000.

¹“The issue of aggrievement involves a two part analysis, which entails both factual determinations and a question of law. Whether a specific action that the assessor takes in his valuation has aggrieved a taxpayer is a question of law. Whether a property has been overvalued for tax assessment purposes is a question of fact for the trier.” *Sakon v. Glastonbury*, supra. (Citing *Davis v. Westport*, 61 Conn. App. 834, 842, 767 A.2d 1237 (2001).

Iselin failed to select 356 Newtown Turnpike as a comparable even though this property was next door to the subject, constructed by the same builder in 2006, had a shared driveway and similar in many ways such as square footage of GLA, lot size and appearance. The fact that the sale of 356 Newtown Turnpike took place on June 30, 2010, 27 months prior to the revaluation date of October 1, 2012 did not detract from this sale.

A review of the selected comparables of Eselin and Franke support Franke's comment that there was "an extremely close range in market value for the subject. . . ." Defendant's Exhibit 1, p. 16. However, the well written post trial brief of the self-represented plaintiff, with its excellent analysis of the comparables used by both appraisers, supports the plaintiff's contention that the fair market value of the subject was somewhat less than the value set by Franke at \$900,000.

The use of comparable sales by the appraisers, such as 83 Sport Hill Road and 356 Newtown Turnpike, represent fair comparables to establish the market value of the subject as of the date of revaluation. Accordingly, the court finds that the fair market value of the subject property, as of October 1, 2012, to be \$875,000.

Judgment may enter in favor of the plaintiff without costs to either party.

Arnold W. Aronson
Judge Trial Referee