lacked subject matter jurisdiction to hear the appeal. On February 10, 2020, the court held a hearing on the motion and issued an oral ruling dismissing the plaintiff's appeal as moot.[6]

On February 10, 2020, the plaintiff, pursuant to Practice Book § 18-5, filed a bill of costs requesting the clerk of the court to tax costs he had incurred by filing and litigating the appeal. On February 11, 2020, the town filed an objection to the plaintiff's bill of costs, in which it stated that General Statutes § 52-257, which governs the awarding of costs, provides that costs may be awarded only to a " 'prevailing party.' " The town argued that, because the plaintiff's appeal was dismissed for lack of subject matter jurisdiction, the plaintiff was not the prevailing party and, accordingly, was not entitled to costs.

On March 2, 2020, the plaintiff filed a motion to reargue the judgment of dismissal. The court denied the plaintiff's motion on March 16, 2020. On July 6, 2020, the plaintiff filed the present appeal.

On August 3, 2020, the plaintiff filed a motion asking the trial court "for an order of mandamus compelling the clerk to tax the costs in this case." On August 17, 2020, the court issued an order denying that motion, stating: "The plaintiff was not the prevailing party and therefore is not entitled to the taxation of costs." The plaintiff timely moved to reargue the August 17, 2020 order, which the court denied on September 10, 2020. The plaintiff amended the present appeal to include a challenge of this order.

On October 13, 2020, the plaintiff, pursuant to Practice Book § 64-1,[7] filed with this court and the trial

[6] Pursuant to Practice Book § 64-1, the transcript of the oral decision was signed by the trial judge.

[7] Practice Book § 64-1 provides in relevant part: "(a) The trial court shall state its decision either orally or in writing . . . in rendering judgments in trials to the court in civil . . . matters . . . . The court's decision shall encompass its conclusion as to each claim of law raised by the parties and the factual basis therefor. . . .

NOTE: These pages (215 Conn. App. 5 and 6) are in replacement of the same numbered pages that appear in the Connecticut Law Journal of 6 September 2022.

court a notice, "notif[ying] the appellate clerk that no statement of decision has been filed in the trial court . . . as [to] the trial court's order finding that '[the] plaintiff was not a prevailing party and therefore is not entitled to the taxation of costs.' " On the same date, the trial court issued a one page memorandum of decision, which stated in relevant part: "To the extent that additional explication is required, the court notes that the taxation of costs in civil actions is governed by . . . § 52-257. That statute permits the taxation of costs only to a 'prevailing party.' The plaintiff was not a prevailing party. To the contrary, the plaintiff's petition was dismissed . . . on February 10, 2020. *The plaintiff was, therefore, the losing party.* As such, the plaintiff was not entitled to the taxation of costs. There was, therefore, no appropriate basis for the plaintiff's motion for an order of mandamus." (Emphasis added.)

I

The plaintiff claims that the court improperly granted the town's motion to dismiss his appeal on mootness grounds after the town voided his parking ticket. We agree.

We begin by setting forth the relevant standard of review and legal principles that govern our analysis. "A motion to dismiss tests, inter alia, whether, on the face of the record, the court is without jurisdiction." (Internal quotation marks omitted.) *Mangiafico* v. *Farmington*, 331 Conn. 404, 418, 204 A.3d 1138 (2019). "A determination regarding a trial court's subject matter

"(b) If the trial judge fails to file a memorandum of decision or sign a transcript of the oral decision in any case covered by subsection (a), the appellant may file with the appellate clerk a notice that the decision has not been filed in compliance with subsection (a). The notice shall specify the trial judge involved and the date of the ruling for which no memorandum of decision was filed. The appellate clerk shall promptly notify the trial judge of the filing of the appeal and the notice. The trial court shall thereafter comply with subsection (a)."

jurisdiction is a question of law. . . . Accordingly, [o]ur review of the court's ultimate legal conclusion[s] and resulting [determination] of the motion to dismiss will be de novo." (Citation omitted; internal quotation marks omitted.) *Great Plains Lending, LLC* v. *Dept. of Banking*, 339 Conn. 112, 120, 259 A.3d 1128 (2021). "Whether an action is moot implicates a court's subject matter jurisdiction . . . . Our case law firmly establishes that [a] case is considered moot if [a] court cannot grant the [plaintiff] any practical relief through its disposition of the merits . . . ." (Citations omitted; internal quotation marks omitted.) *U.S. Bank National Assn.* v. *Rothermel*, 339 Conn. 366, 373, 260 A.3d 1187 (2021).

Section 7-152b delegates to municipalities the authority to issue parking tickets, to conduct hearings to determine the liability of motor vehicle operators or owners who receive those tickets, and to assess fines, penalties, costs, and fees provided for by the municipalities' applicable ordinances. A parking ticket is an allegation that a vehicle owner has committed a parking violation. Pursuant to § 7-152b (c), a municipality may send notice to the vehicle owner informing him: "(1) Of the allegations against him and the amount of the fines, penalties, costs or fees due; (2) that he may contest his liability before a parking violations hearing officer by delivering in person, by electronic mail or by mail written notice within ten days of the date thereof; (3) that if he does not demand such a hearing, an assessment and judgment shall enter against him; and (4) that such judgment may issue without further notice."

If the vehicle owner contests his liability for the alleged violation, a hearing shall be held before the municipality's hearing officer in accordance with § 7-152b (e). Section 7-152b (e) provides in relevant part: "The hearing officer shall announce his decision at the

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end of the hearing. . . . If [the hearing officer] determines that the person is liable for the violation, he shall . . . enter and assess the fines, penalties, costs or fees against such person as provided by the applicable ordinances of that [municipality].'' Section 7-152b (f) provides in relevant part: ''If such assessment is not paid on the date of its entry, the hearing officer shall send . . . a notice of the assessment to the person found liable and shall file, not less than thirty days or more than twelve months after such mailing, a certified copy of the notice of assessment with the clerk of a superior court facility designated by the Chief Court Administrator . . . . The certified copy of the notice of assessment shall constitute a record of assessment. . . . The clerk shall enter judgment . . . against such person in favor of the [municipality]. . . . [T]he hearing officer's assessment, when so entered as a judgment, shall have the effect of a civil money judgment and a levy of execution on such judgment may issue without further notice to such person.'' Pursuant to § 7-152b (g), the vehicle owner can appeal the hearing officer's assessment to the Superior Court within thirty days of the mailing of the notice of the assessment.[8]

In the present case, a town constable issued the plaintiff a parking ticket, which merely alleged that he violated one of the town's parking ordinances. After a hearing, the town's hearing officer issued an assessment against the plaintiff, which established his liability for

[8] In the present case, the record does not indicate that the town, in accordance with § 7-152b (f), filed with the Superior Court a certified copy of its May 15, 2019 notice of the assessment that it issued to the plaintiff. The plaintiff's petition to reopen the assessment was filed with the court on June 12, 2019. See footnote 3 of this opinion. As stated previously, § 7-152b (f) provides that a municipality shall send to the Superior Court a certified copy of the notice of an assessment ''not less than thirty days'' after the notice is mailed to the vehicle owner who received the assessment. Thus, the plaintiff appealed the assessment before the town was permitted to file a certified copy of the notice of the May 15, 2019 assessment.

the parking violation. The plaintiff argues that, although the town voided the fine associated with the parking ticket, the hearing officer's assessment nevertheless remains in place. Therefore, he argues, the case is not moot because he is seeking to have the hearing officer's decision vacated. The town maintains that, once it voided the parking ticket, there was no practical relief that the court could grant the plaintiff because no justiciable issue remained between the parties.

We agree with the plaintiff that the case is not moot. The assessment against him remains even after the town voided the parking ticket. The parking ticket, which is simply an allegation that he committed a parking violation, is separate and distinct from the assessment, which is an adjudication of his liability for the alleged violation. In other words, the assessment has independent legal significance from the parking ticket.

Thus, the court could have granted the plaintiff practical relief by sustaining his appeal and ordering the town's hearing officer to vacate the assessment in light of the fact that the town essentially decided that it would not defend the appeal.[9] Accordingly, we reverse the judgment of dismissal and remand the case with direction to render judgment sustaining the appeal and ordering the hearing officer to vacate the assessment.

II

The plaintiff next claims that the court, in denying his motion to compel the taxation of costs, improperly determined that he was not the prevailing party. In light of our resolution of the plaintiff's first claim, we agree with the plaintiff and conclude that, on remand, the

[9] In fact, at oral argument before this court, the town acknowledged that the trial court could have remanded the case to the town's hearing officer to vacate the assessment.

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court should consider anew the plaintiff's motion to compel.

Ordinarily, we review a trial court's decision regarding whether to award fees and costs for abuse of discretion. See, e.g., *Barry* v. *Quality Steel Products, Inc.*, 280 Conn. 1, 24–25, 905 A.2d 55 (2006); *Honan* v. *Dimyan*, 63 Conn. App. 702, 712, 778 A.2d 989, cert. denied, 258 Conn. 942, 786 A.2d 430 (2001). When, however, a court's decision is challenged on the basis of a question of law, our review is plenary. *Indoor Billboard Northwest, Inc.* v. *M2 Systems Corp.*, 202 Conn. App. 139, 197, 245 A.3d 426 (2021). In this case, the court did not make a discretionary determination about what fees and costs, if any, the plaintiff should be awarded. Rather, the court denied the plaintiff's motion to compel the taxation of costs on the basis of its legal conclusion that he was not the "prevailing party" under § 52-257. See *Connecticut Housing Finance Authority* v. *Alfaro*, 328 Conn. 134, 136, 176 A.3d 1146 (2018) (court tasked with determining, as matter of law, whether defendant successfully defended action under General Statutes § 42-150bb, which provides in relevant part that "an attorney's fee shall be awarded as a matter of law to the consumer who successfully prosecutes or defends an action . . . based upon [a] contract or lease").

As we stated in part I of this opinion, the court in the present case, having been notified that the town had voided the parking ticket underlying the appeal, should have sustained the plaintiff's appeal and ordered the town's hearing officer to vacate the assessment. Given that outcome, which clearly would amount to a "win" for the plaintiff because it is the very relief he sought in bringing the appeal, there is no question that the plaintiff would be the prevailing party in the appeal. Thus, the court's decision to deny the motion to compel outright was improper, and the court should reconsider