Hartford Board of Civil Authority
Property Tax Appeal Hearings
September 11, 2025

MINUTES (Draft)

Present: Sara Blood, Vice-Chair; Don Foster; Jen Horn; Linda Simon Miller; Lisa O'Neil, Clerk; and Rick Vincent, Assessor.

9:14am: Sara Blood, Vice-Chair re-convened the meeting of the BCA. The Board of Civil Authority members and the Assessors received and signed Oaths.

HEARING 1:

The Vice-Chair re-opened the hearing for:

Stewart & Lisa Smith
580 Murphys Road, 9B
PARCEL ID #12-1824-FHC-9B
SPAN #285-090-14784

Stewart Smith was present. He acknowledged receipt of the Rules of Procedure and signed the Oath. Rick Vincent, Assessor, introduced the property located at as a condo unit in "average" condition built in 2000 with 1939 s.f. of living area. It is assessed at $742,100.

Mr. Smith stated we bought in 2012 from a family going through a divorce; it had not been well-taken care of. He expressed he is unsure how the properties are assessed but said if from comparable sales, properties have gone up since 2020 largely due to COVID. He said he was on the condo Board until 2023 and is aware of units sold. He stated most of the sales were of units that had been substantially improved compared to their unit with limited improvements. He indicated they still have the standard prefab shower, Formica countertops, laminate flooring other than ceramic tile in the kitchen which has started cracking. There are also cracks in the walls; he is unsure of the cause. He added the deck is in rough shape. He said he felt the value was too high for the condition and finishes compared to the units with upgrades that had sold. He said unit 7C was completely renovated twice since they have owned in the complex; and sold for $710,000. He commented he is unsure how properties can be fairly assessed without inspecting them or utilizing permits issued for renovation. He said the Assessor visited the property recently and noted some condition issues then recommended a reduction in value. The Appellant said it is still a little high, but more reasonable.

The Assessor stated he visited the property on September 2, 2025 to view the interior. He said it is a well-maintained unit but is suffering from some cracks; he is not sure if there is a structural cause or another contributing factor. He noted there are tile cracks in the kitchen flooring that can be caused by settling or structural issues; an engineer would need to make that assessment. The Assessor made a 10% adjustment for functional obsolescence as a good faith effort to apply some depreciation for the defect. The Assessor recommends a reduction in value from $742,100 to $652,100. He also provided three sales for comparable units: Unit 8B sold for $650,000 (according to the MLS, but there was little data noted on the MLS data sheet), average condition. Assessed for $645,900; Unit 2A in very good condition and had been renovated sold for $925,000; it is assessed at $806,600; and Unit 9A with an updated kitchen, renovated Master suite sold in 2019 for $560,000; it is in good condition. It is assessed for $859,000. He referenced an additional unit D sold in March 2024, but he did not have the property card available to specify the unit #. The unit had a new furnace, HW heater, & new deck; it sold in March 2024 for $770,500.

The Clerk asked Mr. Smith if he is satisfied with the Assessor's recommendation. He said he was content with the Assessor recommendation although his unit would likely sell for less than that. Don asked Mr. Smith if they had made any improvements to their unit. Mr. Smith said they have added new appliances and replaced the HVAC unit. Mr. Smith showed the BCA members several units for comparable data from his laptop to include units 10C ($710,000 and has many upgrades); 9A (has updated kitchen and new carpeting; assessed at $859,800); 2A (new stone fireplace); and 7B (sold several years ago). The Assessor noted without a robust permitting process in Town, it is difficult to know when a unit has been renovated unless the renovation required a permit. The Vice-Chair recessed the hearing until mid-afternoon for the purpose of conducting the Inspection Committee site visits.

HEARING 2:

Sara Blood, Vice-Chair re-opened the hearing for:

William Mann; John & Bethalyn Mann
0 Royall Tyler Road
PARCEL ID #7-5356
SPAN #285-090-13383

William Mann was present. He acknowledged receipt of the Rules of Procedure and signed the Oath.

The Assessor, Rick Vincent, introduced the property as a .92-acre vacant lot. The parcel drops down from the road, so there are some topography issues.

Mr. Mann asked if sales data is what is used for assessing. He commented on the next hearing for the Bacon owned lot that is 6 acres; if divided by six it would be about $9,000/acre. He said QL Resorts has 229 properties available so there is an overabundance of lots available that impacts value. There is only a small # of qualified sales; Mr. Mann provided a sheet containing four lots that had sold : 0 Baker Turn, .96 acres, sold for $45,000 on 3/14/2025; 0 Hendee Way, 1.00 acres sold for $129,000 on 2/26/2025; 0 Bayley Way, 3.40 acres, sold on 4/30/2024 for $89,000; and 160 Greeley Shunpike, 1.00 acres, sold on 1/19/2024 for $135,000. Mr. Mann said he had not been to his lot for years; his parents bought it in 1975 as a membership lot. It has a lot of ledge and it would be challenging to build due to topography and other factors. The 3x value increase on this lot seems higher than other lots.

The Assessor said when he first started as Assessor more than two years ago, he noticed there were a lot of vacant lots within the QL Association used as membership lots. Many were listed on the property cards as unbuildable. He consulted the planning department and based upon zoning regulations the lots are technically buildable, but may considered less desirable because of ledge, topographical factors, etc.

making them more costly to develop. The Assessor amended the property description to buildable. Many lots were selling from $10,000-$30,000 without the intent to build upon them, but the lots allowed access to the association amenities. Lot values have increased to $30,000 and up. The Assessor said he drove by the property and noted its lot drops down below the road and there are possibly some wet areas on the property. He highlighted two comparable sales: 1). Hendee Way is a one-acre parcel that sold for $129,000 in February 2025; it also drops below the road. It is assessed for $48,200 and 2). Bayley Way is 3.4 acres located on a cul de sac and sold in April 2024 for $89,000. It is assessed for $94.000. The Assessor said these are similar lots in the same neighborhood. He also noted that the law of diminishing returns applies for land parcels stating a larger lot is not assigned the same value per acre as a small lot because they are considered residual acreage i.e., larger lots are not subdividable meaning the additional acreage has limited use, so the price per acre for residual portion of the lot is lower. Based upon the sales the Assessor stated he thinks the valuation is correct. Jen horn asked the Appellant what he thinks the lot should be assessed at. Mr. Mann responded saying his "gut feeling is mid to high $30,000." He expressed he does not know what is fair since there is such a large number of lots available, some more desirable and for less money. The Assessor said after a quick glance through the packet Mr. Mann submitted, he did not see a sale that did not support the assessed value. The Assessor added he spent a full day and more on the topic of membership lots with Tyler Technologies who was contracted to perform the townwide reassessment to take the unique membership component into account. The Vice-Chair recessed the hearing until mid-afternoon for the purpose of conducting the Inspection Committee site visits.

HEARING 3:

Sara Blood, Vice-Chair re-opened the hearing for:

Charles and Maureen Bacon
0 Woodstock Road
PARCEL ID #12-32
SPAN #285-090-12569

The Assessor introduced the property as a vacant 6.1-acre parcel assessed at $63,000. The development rights were sold to newton Village Condo Association.

Charles Bacon was present. He acknowledged receipt of the Rules of Procedure and signed the Oath. He stated his Appeal was to correct an administrative issue regarding whether the property is buildable or not. He said he had brought to the attention of a previous Hartford Assessor that according to the deed development rights were no longer in effect and nothing could be built on the property. The use is very limited. He said they were given the property by the Hoyts. The property had always been assessed at $6,000 or less until the reappraisal changed it to $63,000. Mr. Bacon said it is basically a waste of a lot; it is essentially a greenbelt due to the restrictions. He did express some frustration to have to go through the process.

The Assessor agreed with the Appellant. He said he reviewed the deed language that says the lot is unbuildable and is recommending a reduced valuation from $63,000 to $7,500. The Vice-Chair recessed the hearing until mid-afternoon for the purpose of conducting the Inspection Committee site visits.

Linda Miller made a motion to recess the BCA meeting for the purpose of conducting the site visits and for the members to have lunch. Jen Horn seconded the motion. The motion passed unanimously.

1:10pm: The Vice-Chair reconvened the BCA meeting. She noted the request for a Tax Appeal hearing for Nancy Griswold, James Griswold and Wendy Louis for property at 168-180 Hickory Ridge was withdrawn via an e-mail communication to the Clerk earlier this week. She closed the Griswold/Louis.

Inspection Reports:

The Vice-Chair re-opened the hearing for:

Stewart & Lisa Smith
580 Murphys Road, 9B

Sara Blood presented the Committee Inspection Report saying the property is a three-story condo with a small one-car garage; there are cracks in the ceilings, walls and floors in every room and some water damage. It is an average condition with few improvements. The Committee supports the Assessor's recommendation to reduce the valuation from $742,100 to $652,100. The Vice-Chair closed the hearing.

The Vice-Chair re-opened the hearing for:

William Mann; John & Bethalyn Mann
0 Royall Tyler Road

Sara Blood presented the report for the committee. She said it is a wooded parcel and appears to be buildable, with a sloping lot and some wet areas in the spring. The property is assessed for $47,000. The Committee supports the Assessor's recommendation to keep the assessment at $47,000. The Vice-Chair closed the hearing.

The Vice-Chair re-opened the hearing for:

Charles & Maureen Bacon
0 Woodstock Road

Sara Blood presented the Inspection Committee Report stating the property is a vacant lot abutting Route 4 and is overgrown. The parcel is unbuildable due to deed language that shows the development rights were sold and other use of the property is restricted. The Committee supports the Assessor recommendation to reduce the Assessment from $63,000 to $7,500.

1:15pm: Linda Miller made a motion to enter into deliberative session. Don Foster seconded the motion. The motion passed unanimously.

1:25pm: The Vice-Chair reconvened the meeting after deliberations were completed to render the decisions.

DECISIONS:

Stewart & Lisa Smith
580 Murphys Road, 9B

Linda Miller made a motion to approve the Assessor's recommendation to reduce the value from $742,100 to $652,100. Don Foster seconded the motion. The motion passed unanimously.

William Mann; John & Bethalyn Mann
0 Royall Tyler Road

Don Foster made a motion to sustain the Assessor's recommendation to leave the assessed value at $47,000. Linda Miller seconded the motion. The motion passed unanimously.

Charles & Maureen Bacon
0 Woodstock Road

Linda Miller made a motion to approve the Assessor's recommendation to reduce the value from $63,000 to $7,500. Jen Horn seconded the motion. The motion passed unanimously.

1:30pm Linda Miller made a motion to adjourn. Jen Horn seconded the motion. The motion carried.

Respectfully submitted by Lisa O'Neil, Town Clerk.