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Fall 2018 Municipal Revaluations in Connecticut

October 10, 2018

Approximately a quarter of Connecticut municipalities (see list at the end of this alert) plan to conduct revaluations effective October 1, 2018.

A revaluation notice containing the proposed new assessment of your property will be mailed in the latter part of this year. The notice usually includes an invitation to attend an informal hearing with the revaluation company or the assessor's office to discuss the new assessment which should represent 70 percent of the fair market value of your property.

Each new assessment should be reviewed carefully. Even if your assessment has not increased substantially, a challenge may be in your best interest if property or market conditions warrant a lower value. We find that we have the greatest ability to negotiate satisfactory results for our clients during the informal process.

If these discussions do not succeed, the deadline for formally protesting an assessment to a municipality's board of assessment appeals is February 20, 2019, although some communities may extend the date to March 20, 2019. Appeal forms should be available on the municipality's website as the deadline approaches. This protest is required in order to file a Superior Court tax appeal challenging value.

As part of the protest, the owner must furnish an opinion of the fair market value of the property. Great care should be taken in completing the protest application so as not to compromise any appeal rights. Hearings are usually conducted in March and April. A written notice must be mailed to the taxpayer within one week of the board's decision. Boards of assessment appeals may opt to decline a hearing for commercial property assessed above \$1 million. We find that boards are taking this option more than ever.

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If an owner is not satisfied with the board's decision, the next and final remedy is an appeal to Superior Court. The deadline for appealing to Superior Court is two months from the date that the board's decision is postmarked. The case is heard by a judge without a jury.

We encourage you to be proactive in monitoring the revaluation process and your new assessment so that you may take all necessary steps to ensure that the assessment is equitable. The deadlines mentioned here are mandatory and cannot be extended.

Please also keep in mind that assessments of like properties must be equalized. Significant disparities in the value of similar properties may be actionable even if the proposed value of a given property, standing alone, is appropriate.

Should you require assistance at any step in this process, the attorneys and paralegals of Pullman & Comley's Property Tax and Valuation Department have substantial experience in this field.

Partial Listing of Connecticut Municipalities Conducting October 1, 2018 Revaluations:

- Avon
- Bethany
- Bethlehem
- Bolton
- Burlington
- Canton
- Chaplin
- Cheshire
- Eastford
- East Granby
- Essex
- Franklin
- Hampton
- Harwinton
- Kent
- Killingly
- Lebanon

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- Litchfield
- Lyme
- Madison
- Naugatuck
- New Canaan
- New Hartford
- New London
- Norfolk
- Norwich
- Old Saybrook
- Rocky Hill
- Scotland
- Sharon
- Sherman
- Suffield
- Union
- Washington
- Watertown
- Weston
- Wethersfield
- Willington
- Windham
- Windsor
- Windsor Locks
- Woodbury

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