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## Fall 2013 Municipal Revaluations in Connecticut

A number of Connecticut municipalities (see list at the end of this alert) plan to conduct revaluations effective October 1, 2013.

For those with commercial real property located in one of the communities on the list, you should know that a representative of the municipality may contact you in the coming months to schedule a meeting to avoid errors in recording the physical characteristics and condition of your property.

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 most leverage 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, 2014, although some communities may extend the date to March 20, 2014. Appeal forms will be available at the assessor's office as the deadline approaches. The protest is mandatory in order to file a Superior Court tax appeal. As part of the protest, the owner is required to 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 Valuation Department have substantial experience in this field. Avon Canton Essex Lebanon New London Sharon Wethersfield Barkhamsted Chaplin Franklin Litchfield Norfolk Sherman Willington Bethany Cheshire Guilford Lyme Norwalk Suffield Windham Bethlehem Chester Hampton Madison Norwich Union Windsor Bolton Darien Harwinton Middletown Old Saybrook Washington Windsor Locks Bridgeport East Granby Kent New Canaan Rocky Hill Watertown Woodbury Burlington Eastford Killingly New Hartford Scotland Weston

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