



## It's Tax Appeal Season: Don't Miss Your Chance to Appeal Your Property's Tax Assessment

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Property owners in Connecticut should be on the lookout for notices of their new property assessment, particularly if they reside in a municipality that is implementing a new revaluation. Connecticut state law requires each municipality to revalue all real property within its borders at least once every five years. With a few exceptions, the new assessment set by the municipality in a revaluation year remains fixed for five years – until the municipality's next revaluation. Therefore, it is extremely important to review your new assessment and determine whether you should take a tax appeal, as a tax appeal taken in a revaluation year can result in five years of tax reductions. Even if the assessment of your property has decreased, a tax appeal may still be warranted if your new assessment does not accurately reflect the value of your property. Connecticut statutes mandate that most properties receive assessments at 70% of their fair market value. Tax appeals may be taken any year, but the property owner may realize the largest tax savings if the appeal is taken in one of the early years of a revaluation.

The first step to contest your property's assessment is to file an appeal with your municipality's board of assessment appeals (BAA) on a form provided by the Assessor's office. Any relevant information concerning the value of your property may be submitted with the form. The statutory deadline to file that appeal is February 20, 2016. Some municipalities may extend the filing deadline to March 20, 2016, especially in revaluation years. You should check with the tax assessor's office in your municipality to determine your deadline to file an appeal. If your appeal is not filed timely, the BAA will refuse to hear your appeal.

After your appeal to the BAA is filed, the municipality will send you notice of a hearing before the BAA to occur in March or April. At your BAA hearing, you can provide evidence to the BAA and reasons for the

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BAA to reduce your property's assessment. For certain properties, the BAA has the right to deny the appeal without a hearing, in which you will just receive a notice from the BAA denying your appeal. If the BAA schedules your appeal for a hearing, keep in mind that the BAA actually has the authority to increase your property's assessment. Therefore, you should carefully evaluate the merits of your appeal before you pursue it.

Assuming that you are not satisfied with the BAA's decision, or if the BAA has denied the appeal without a hearing, you have two months from the date of the notice of the decision to appeal the BAA's decision to superior court.

Municipalities that are presently in the process of implementing revaluations this year include the following: *Bridgeport, Brooklyn, Canterbury, Clinton, Colebrook, Deep River, Derby, Durham, East Hampton, Ellington, Greenwich, Haddam, Hartland, Ledyard, Marlborough, Newington, New Milford, North Branford, Oxford, Pomfret, Prospect, Salisbury, Seymour, Somers, Southington, Stafford, Voluntown, Wallingford, West Haven and Westport.*

In addition to the municipalities listed above, the municipalities listed below are in the second year of their new revaluations. While you may have missed your chance to appeal your property assessment last year in these municipalities, because an appeal in these municipalities could result in four years of tax savings, you should carefully evaluate whether you have a reason to appeal.

Municipalities which implemented revaluations last year include the following: *Bloomfield, Branford, Coventry, Mansfield, Monroe, Morris, New Fairfield, North Haven, Old Lyme, Putnam, Stratford, Thompson, Tolland, Torrington, Woodbridge.*

We regularly represent property owners throughout the appeal process from the BAA hearing through the court process, and advise clients before an appeal is filed as to the potential benefit the property owner may realize.

*Philip C. Pires and Jason A. Buchsbaum are members of the Municipal Law and Litigation Groups at Cohen and Wolf, P.C. Philip Pires and Jason Buchsbaum regularly represent municipal, corporate, and individual clients in all aspects of commercial and municipal litigation, including municipal property tax litigation.*

### ATTORNEYS

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