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An Invitation

Cohen and Wolf, P.C.
 cordially invites you to celebrate
 the opening of its new office
 in the former United Illuminating Building
 115 Broad Street, Bridgeport, Connecticut
 Thursday, November 11, 1983 4:30 to 7:30 PM

Real Property Tax Appeals Due February 19th

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By: Philip C. Pires and Jason A. Buchsbaum

As numerous municipalities finalize their revaluations, taxpayers should remember that their deadline to appeal their tax assessment is fast approaching in February 2021. Connecticut statutes require that every property be assessed at 70% of its fair market value as of the revaluation date. Taxpayers in the following municipalities which just completed a revaluation should carefully review new assessments to determine that they are based upon an accurate value: Bridgeport, Brooklyn, Canterbury, Clinton, Colebrook, Deep River, Derby, Durham, East Hampton, Ellington, Fairfield, Haddam, Hartland, Ledyard, Marlborough, Newington, New Milford, North Branford, North Stonington, Oxford, Promfret, Prospect, Salisbury, Seymour, Somers, Southington, Stafford, Voluntown, Wallingford, West Haven, and Westport.

Any taxpayer claiming to be aggrieved by his or her assessment must first bring an appeal to the Board of Assessment Appeals (the “Board”) in the municipality where the property is located. This appeal is made by submitting a form to the Assessor that can be obtained from the Assessor’s office in the municipality and is ordinarily available on the municipal website. The property owner can submit with the appeal form any documents or evidence it has to support the appeal. By statute, taxpayers have until February 20, 2021 to appeal to the Board, but because that date is a Saturday, we encourage taxpayers to ensure that their appeals are filed by Friday, February 19, 2021. Many towns are requiring that appeals be received no later than February 19.

The Board will then schedule a hearing to review the appeal. The Board is an administrative body composed of citizens of the municipality. The members of the Board listen to the taxpayer’s complaints and arguments about the assessment of the property, and they have the authority to decrease – or *increase* – the assessment. Hearings before the Board are informal, there is no judge or jury, and there are no rules of evidence. In some towns, the appeal will be heard by a single member of the Board who will then confer with the full Board at a later date to reach a determination concerning the appeal. Due to COVID-19, it is anticipated that most of these hearings will be conducted by video or telephone conference. A taxpayer may appear alone, with or without counsel, and with or without a real estate

appraiser. The Board hears appeals for all types of property within the municipality, from single-family residential properties, to complex commercial and industrial properties. If your property is commercial or industrial and valued for more than \$1 million, the Board may decline to give you a hearing, which is tantamount to a denial of the appeal.

The Board will issue a written notice to the taxpayer indicating whether the property value will be increased, decreased, or remain the same. If the taxpayer is dissatisfied with the Board's decision, the taxpayer may appeal that decision to the Superior Court. Appeals to the Superior Court must be taken within two months of the date the Board mails notice of its decision to the taxpayer.

Taxpayers should make the best presentation possible to the Board, with the hope of obtaining a favorable decision and avoiding the time and expense of an appeal to Superior Court. Additionally, some tax appeals simply do not involve enough money to justify a trip to Superior Court, which makes the quality of the presentation to the Board even more important.

While the best time to challenge your assessment is in the first year of revaluation so that you can obtain the greatest benefit over a five-year period, tax assessments can be challenged any year on the same schedule outlined above. One of our experienced tax appeal attorneys can walk you through the process, and describe the cost/benefit of your given situation, depending on the year in which you challenge the assessment. Our firm handles tax appeals statewide.

For additional information about the tax appeal process in Connecticut, please refer to this article:
<https://www.cohenandwolf.com/publication-51>

Philip C. Pires and Jason A. Buchsbaum are members of the Property Tax & Valuation, Municipal, and Litigation & Dispute Resolution Groups at Cohen and Wolf, P.C. Phil and Jason regularly represent municipal, corporate, and individual clients in all aspects of commercial and municipal litigation, including municipal property tax litigation.

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PRACTICE AREAS

Litigation & Dispute Resolution

Municipal



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Property Tax & Valuation

Real Estate

Tax

