

DOCKET NO. CV06 4021447S : SUPERIOR COURT
NOEL CUSANELLI ET AL : JUDICIAL DISTRICT OF NEW HAVEN
V. : AT NEW HAVEN
CITY OF WEST HAVEN : MARCH 26, 2009

MEMORANDUM OF DECISION

STATEMENT OF THE CASE

In this tax appeal the property owners question the assessment of their real property located at and known as 17 Bayview Place in West Haven. The assessment date is October 1, 2005.

Originally set at \$646,400¹, the assessment was reduced to \$643,580.00. In testimony offered by the defendant City, its appraiser set the fair market value of the property at \$614,000. The plaintiffs' appraiser offered the figure of \$520,000 as representing its fair market value.

A second count of the complaint was withdrawn before the hearing commenced so that the matter proceeded on a claim of excessive valuation.

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The plaintiffs' complaint states this to have been \$660,200.

Assessment Entered 3-26 09
Circled/Pro Se Parties notified 3-26 2009
By JANO Copy of Memo Other

Judicial District of New Haven
SUPERIOR COURT
FILED

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DISCUSSION

In evaluating the opinions of the appraisers who testified, the court is confronted with their disagreement on key elements of the appraisals.

The plaintiffs claim, for example, that the “water view” available to the subject property is really an inferior view and portrays New Haven Harbor, not Long Island Sound.

Both appraisers used the comparable sales approach and cited “water views” available to all comparables. It is obvious that not all such features are equal. The court is acquainted with some of these comparables and questions the suggestion advanced by the City’s appraiser that a direct water view is worth \$100,000.

A comparable used by both appraisers is property at 25 Bayview Place, sold by the plaintiffs only two months after the assessment date for \$472,500. This property is next door to the subject property and has marked similarities to it. It is much older than the subject but adjustments applied by the defendant’s appraiser lead to an adjusted sale price of \$515,175.00.

The court finds this sale a compelling factor when examining the City’s final position - that \$614,000 represents fair market value as of October 1, 2005.

A careful re-examination of both appraisals the comparables relied upon, photos of the subject property, and the testimony of Mr. Cusanelli, compel the conclusion that the City’s valuation is excessive.

The water view is inferior, and the property's rear borders on a poorly maintained public area.

Placed side by side to, for example, 92 Townsend Avenue, New Haven (comparable #4, City's appraisal), a preference for the comparable is obvious.

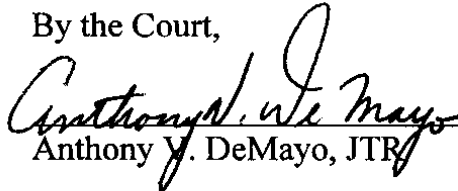
The court is unable to identify factors which dictate a finding of value higher than the plaintiffs' appraisal.

CONCLUSION

The court finds that the sum of \$520,000 represents a fair and equitable assessment and thus the fair market value.

The plaintiffs are entitled to their costs and are awarded \$450 for their appraisal and \$800 for their appraiser's court appearance.

By the Court,


Anthony V. DeMayo, JTR