

## **Instructions to File an Appeal for the 2023 grand list**

1. Obtain an appeal form along with a copy of the property record card from the Assessor's Office or online.
2. Complete the appeal form thoroughly and please print clearly. Complete a separate application for each property being appealed.
3. Complete the appeal form from information on the property record card and/or the Vision Government Solutions property data website (<http://gis.vgsi.com/brookfieldct/Search.aspx> ). Please be sure to provide your (or your agent's) email address and/or daytime telephone number where you can be reached in case of questions concerning your appeal application or cancellation due to inclement weather.
4. Please state a reason for appeal. Please note, "high taxes" or "over-assessed" are not acceptable reasons for appealing your property valuation. You must be specific and provide evidence that the valuation of your property is inaccurate. (See below "Preparing for Your Hearing" for examples).
5. Please Sign and date the appeal form to be submitted.
6. Make a copy of the application for yourself and bring it with you to your hearing. Return the completed and signed original appeal application form with the property record card attached to the Assessor's Office by **February 20, 2024 by 4pm**. (Superior Court ruling CV07-4008134S). Hand Deliver or mail to: Board of Assessment Appeals, c/o Assessor's Office, 100 Pocono Road, P.O. Box 5106, Brookfield, CT 06804-5106.

**Town Offices are closed February 19<sup>th</sup>, 2024 for President's Day**

**The members of the board or the Assessor's Office personnel will possibly be making inspections as a result of the hearings. An appointment time will be set up if an inspection is deemed necessary.**

**NO FACSIMILE OR ELECTRONICALLY SCANNED COPIES WILL BE ACCEPTED** (No faxes, photocopies, electronic scans or emailed electronic scans).

### **Notice of Hearing**

1. The clerk for the Board of Assessors will notify you by mail on or before March 1st indicating the date, time and place of your scheduled hearing.
2. All hearings and decisions will be conducted during the month of March.

### **Preparing for Hearing**

Evidence to support your claim plays an integral part in supporting your requested value. For example, this may include such items as:

- o Photographs showing property damage or disrepair;

- o Contractor or Insurance cost estimates for repair or replacement;
- o Data pertaining to comparable sales;
- o Appraisals as of **October 1, 2021**;
- o Broker's price opinions as of **October 1, 2021**
- o Surveys, engineer reports, or any other data to support your requested value.

Please note: Bring copies of exhibits to submit during your hearing that substantiate your appeal. Note, any submissions in conjunction with your appeal are subject to Freedom of Information statutes and may not be returned.

### **What to Expect At Your Hearing**

Please arrive at least five minutes early and the room number will be noted in your letter.

Each appeal hearing is allotted **15 minutes**, so be prepared to explain your appeal succinctly and completely within that time frame.

Members of the Brookfield Board of Assessment Appeals will hear your appeal.

You will be sworn in and sign a statement saying your testimony and statements made in conjunction with this appeal are true.

You will present your clear, strong, compelling evidence and exhibits to the board member(s) and discuss your claims. The board members may ask you questions during this process and will document your appeal. Evidence and exhibits are scrutinized for accuracy and applicability.

Decisions on appeals are not made at the hearing meeting. The purpose of the hearing is to gather information on your appeal for subsequent discussion and decision by the Board at a designated "decision making" meeting.

Note: Please remember it is the responsibility of the petitioner to validate claims with evidence and exhibits. Improperly supported claims will result in a denied appeal. While we are reviewing your claim we may discover something that was missed during the revaluation process and could result in an assessment increase.

### **Decision Making Meetings**

After your hearing, your appeal will be reviewed by the Board of Assessment Appeals at a "decision-making" meeting. Your evidence and exhibits will be discussed and a decision will be made to approve your appeal, deny your appeal, or adjust your valuation at the discretion of the board based on the evidence and exhibits presented.

All board members making the decision will sign your appeal application and return it to the Assessor's Office.

You will be notified by mail of the results of your appeal.

We hope that the information contained herein is useful. If you have any additional questions, please contact the Brookfield Assessors Office at 203-775-7302.

### **Helpful Hints: DO's and DON'T's for Residential Property Appeals**

#### **DO's**

**DO** consult your realtor and show them your property card. They will be able to tell you if the value currently assigned to your property is correct or not, therefore giving you a good idea if appealing is worthwhile.

**DO** present evidence of the total value of your property; Land and improvements together as one value.

**DO** present evidence of actual closed sales of other properties that are comparable to your property, but only those that occurred during the base time period of **October 1, 2020 to October 1, 2021**.

**DO** adjust each sale (up or down) to account for differences between your property and the comparable property. The adjustments can be reflected in dollars, percentages, or terms such as inferior, comparable, or superior.

**DO** provide additional evidence such as photographs, surveys, appraisals, broker's price opinions or any other evidence that can help the board of assessment appeals reach a fair decision on your appeal.

**DO** present your appeal in a clear and compelling fashion so the board member hearing your appeal can clearly present your appeal to the entire board during decision-making sessions.

#### **DON'T's**

**DON'T** present evidence of the amount (or percentage) of increase in taxes on your property from prior years to the year you are appealing. This is not relevant for your hearing.

**DON'T** present evidence of the amount (or percentage) of increase or decrease in the valuation of your property from prior years to the year you are appealing. This is not relevant for your hearing. Assessments are based on current market value.

**DON'T** rely on any single approach to value (cost, sales comparison, or income). ALL approaches must be considered in presenting compelling valuation evidence to the Board

**DON'T** rely on your previous submission of documents to the Assessor, Board of Assessment Appeals, or other submissions to the Town of Brookfield when you appeal your value. The Board will not receive past documentation. If you plan to use it you should re-submit it to the Board during your hearing.

## **Base Period Example**

It's important to understand the base period that applies to your valuation appeal with the Brookfield Board of Assessment Appeals.

Connecticut law requires all cities and towns to conduct a "revaluation" of all real property every five years. The primary time period from which property market data is gathered during a revaluation is the 12 months preceding the date of revaluation. This time period is known as the "base period" or the "primary data gathering period". While sales after the end of the base period may be considered, they are often given secondary weight.

In Brookfield, the last valuation of all real property was conducted on **10/1/21**. Therefore, the base period from which comparable sales will be considered is **10/1/20 – 10/1/21**. If you have questions about the specific base period that applies to your appeal you should contact the Brookfield Assessor's Office.

Sales from **10/1/19 to 10/1/20** and after **October 1, 2021** will be given secondary consideration.

**While this document is intended to be informative, it is not intended to be an exhaustive explanation of Connecticut law and does not replace the advice of an attorney.**