

TOWN OF WESTPORT  
PETITION TO BOARD OF ASSESSMENT APPEALS

Office Use Only  
GL Year: 2020  
List No: 8974

**MUST BE FILED BY MONDAY, FEBRUARY 22, 2021**  
**EMAILED OR FAXED FORMS ARE NOT ACCEPTED**

RECEIVED  
FEB 10 2021

By authority of Connecticut State Statute 12-111

Please print or fill in on the computer the following information about each property being appealed. Print 3 copies; keep one for your records.

Two copies of the forms must be returned to:  
WESTPORT TOWN HALL  
BOARD OF ASSESSMENT APPEALS  
110 MYRTLE AVENUE - ROOM 104  
WESTPORT, CT 06880

Grand List of October 1, 2020 Date(s) not available: March 4, 5, 8

Property Owner's Name: 14 KOALA LLC

Property Location: 14 Bluewater Hill Telephone contact: 917-658-1683  
(number and street)

Appellant's Name: Thomas Linden Property Type: residential  
(Managing Member) (residential, commercial, personal property, motor vehicle)

Email Address: tlinden23@hotmail.com

Mailing Address: 14 Bluewater Hill Phone Number: 203-557-0545

Total Assessment: \$3,774,200 Appellant's Estimate of Market Value: \$4,278,750

BRIEFLY STATE YOUR REASON FOR APPEAL:

Please see attached sheet entitled "Considerations"  
and Table

Signature at Application [Signature] Date: 2/9/21

Signature at Time of Hearing \_\_\_\_\_ Date: \_\_\_\_\_

**For Official Use Only**

BOARD ACTION		
No Change _____	Reduced _____	Increased _____
ORIGINAL ASSESSMENT:	BAA CHANGE:	
Land: _____	Land: _____	
Building: _____	Building: _____	
Other: _____	Other: _____	
Total: _____	Total: _____	
Personal Property: _____	Personal Property: _____	
Motor Vehicle: _____	Motor Vehicle: _____	
DATE AND TIME OF HEARING AT TOWN HALL	Dated: _____	
ROOM: _____	Signed: _____	
Date: _____	Signed: _____	
Time: _____	Signed: _____	



<b>CURRENT OWNER</b>		<b>TOPO</b>		<b>UTILITIES</b>		<b>STRT / ROAD</b>		<b>LOCATION</b>		<b>CURRENT ASSESSMENT</b>		<b>Assessed</b>	
14 KOALA LLC		3   Public Sewer 2   Public Water		2   Private		1				Code		Assessed	
121 EAST 70TH ST		AIR Prcl ID 53150245-13		Lift Hse						1-1		2,673,600	
NEW YORK NY 10021		Historic ID 505								1-3		1,069,800	
		Census WestportC K27								1-4		30,800	
		Survey Ma 419								Total		5,391,700	
		Survey Ma								Total		3,774,200	
1		GIS ID D04083000		Assoc Pid#						Total		3,694,450	

<b>RECORD OF OWNERSHIP</b>										<b>PREVIOUS ASSESSMENTS (HISTORY)</b>							
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed		
3564 0086	10-30-2014	Q	I	6,500,000	00	2020	1-1	2,673,600	2019	1-1	2,635,150	2018	1-1	2,635,150	2,635,150		
3562 0138	10-24-2014	U	I	0	0		1-3	1,196,000		1-3	1,028,500		1-3	1,033,200	1,033,200		
1718 0299	08-05-1999	Q	I	1,699,000	00		1-4	30,800		1-4	30,800		1-4	26,100	26,100		
1528 0221	07-11-1997	U	V	0	29												
Total										3900400		3694450		Total		3694450	

<b>EXEMPTIONS</b>										<b>OTHER ASSESSMENTS</b>														
Description					Amount					Description					Number					Amount				

<b>ASSESSING NEIGHBORHOOD</b>									
Nbhd	Sub	Nbhd Name	Tracing	Batch					
0001	B	0001							

M/2419(13)

PREMIUM SOUND VIEW

2ND: MBTH-HYDRO RAD HEAT

1ST: BEHIND FGR = HYDRO RAD HEAT

<b>BUILDING PERMIT RECORD</b>										<b>VISIT / CHANGE HISTORY</b>									
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	Purpose/Result					
62554	08-30-2002		ADDTN to fron	400,000		100		ADDTN to front, rear and righ	01-06-2021	MIKM	5	1	41	Hearing - Change					
22986	04-28-2000		UPGRADE UG	2,000		100		UPGRADE UG SERVICE FRO	05-15-2020	SR	1	5	19	Field Review					
59698	04-18-2000		KIT RENOV	15,000		100		KIT RENOV	11-21-2019	TM	1	5	76	QC-REVAL					
59509	03-03-2000		INSTALL 20 X 4	40,000		100		INSTALL 20 X 40 I/G POOL C	03-23-2016	BAA			50	BAA Change					
										10-31-2015		VA		80		Hearing - No change			
										10-11-2012		PF		5		Data Mailer No Change			
										10-11-2012		PF		5		STIPULATION CHANGE			

<b>LAND LINE VALUATION SECTION</b>																					
B Use Code	Description	Zone	Land	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value							
1	201	Single Family Re	AA	0.820	AC	1,026,000	1.16405	8	1.00	390	3.900	1.0000		3,819,400							
Total Card Land Units										0.820		AC		Parcel Total Land Area		0.8200		Total Land Value		3,819,400	

**CONSTRUCTION DETAIL (CONTINUED)**

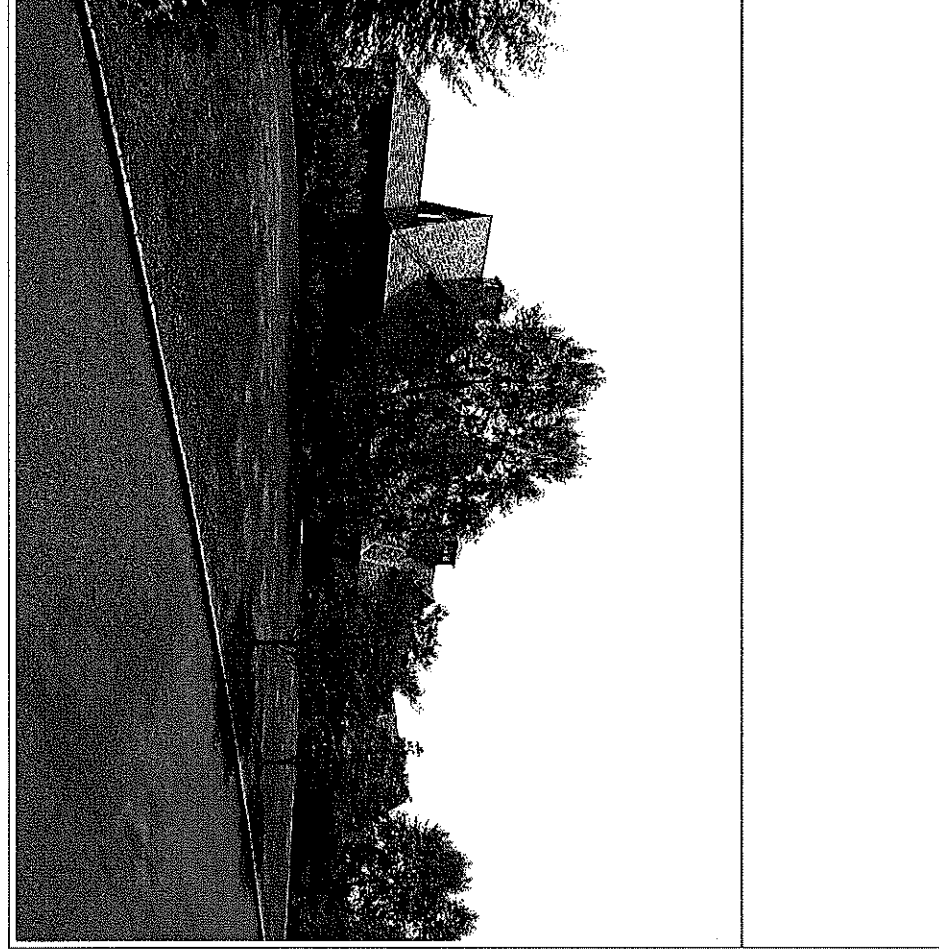
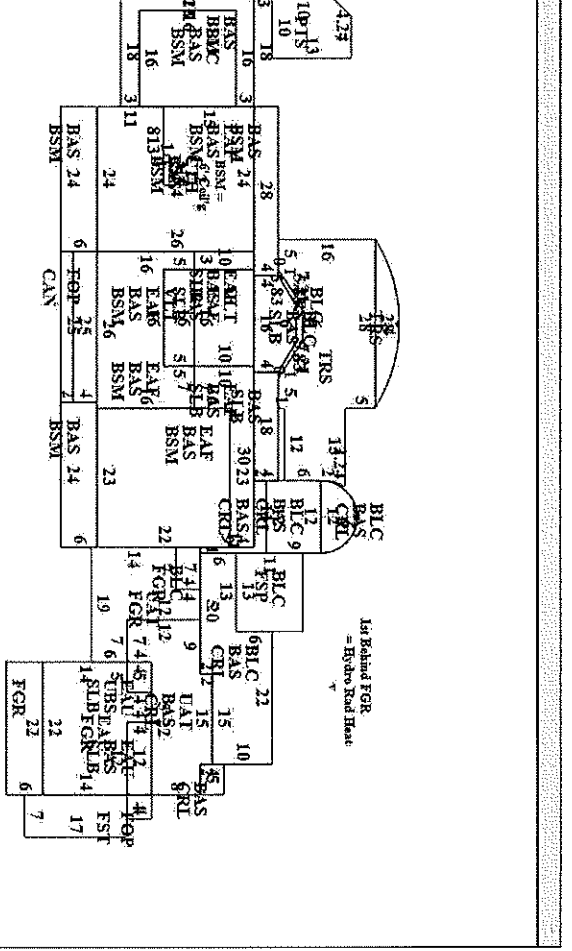
Element	Cd	Description	Element	Cd	Description
Style:	105	Custom Design	Fireplaces	1	
Model	01	Residential	Ceiling Height	9.00	
Grade:	17	Type I+	Elevator		
Stories:	1.25	1 1/4 Stories	<b>CONDO DATA</b>		
Occupancy	1	Wood Shingle	Parcel Id		Owner
Exterior Wall 1	14	Stone/Masonry	Adjust Type		Code
Exterior Wall 2	21	Gable	Condo Fir		Description
Roof Structure:	03	Wood Shingle	Condo Unit		Factor %
Roof Cover	10	Drywall	<b>COST/MARKET VALUATION</b>		
Interior Wall 1	05		Building Value New		1,841,298
Interior Wall 2	12	Hardwood	Year Built		1952
Interior Fir 1			Effective Year Built		
Interior Fir 2	02	Oil	Depreciation Code		G+
Heat Fuel	05	Hot Water	Remodel Rating		MJ
Heat Type:	03	Central	Year Remodeled		2003
AC Type:	05	5 Bedrooms	Depreciation %		17
Total Bedrooms	05	2 Full Baths	Functional Obsol		
Total Baths:	2	2 Half Bths	External Obsol		
Total Half Baths	4	12 Rooms	Trend Factor		1
Total Xtra Fixts	12	Modern	Condition		
Bath Style:	03	Modern	Condition %		83
Kitchen Style:	03	Modern	Percent Good		
Kitchens	1		Cns Sect Rchld		1,528,300
Whirlpool Tubs			Dep % Ovr		
Hot Tubs			Dep Ovr Comment		
Sauna (SF Area			Misc Imp Ovr		
Fin Basement	938	Living Area Q	Misc Imp Ovr Comment		
Fin Bsmt Qual	5		Cost to Cure Ovr		
Bsmt. Garages	0		Cost to Cure Ovr Comment		
Interior Cond	0				
Fireplaces	1				
Ceiling Height	9.00				

**OB - OUTBUILDING & YARD ITEMS/LX - BUILDING EXTRA FEATURES(B)**

Code	Description	Sub	Sub	Sub	Unit	Unit	Yr	Blk	Cond	C	%	Gd	Grade	Grade	A	Appr	V
SPL1	InGroun	GNH	Heat/	L	684	50.50	2000		5	60			1.75		36,300		
SHD1	Shed	FR	Frame	L	90	11.00	2000		5	60			1.75		1,000		
PAT1	Patio	SN	Stone	L	384	16.50	2000		5	60			1.75		6,700		
GEN	General		B		1	0.01	2005			83			0.00		0		

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	3,753	3,753		277.06	1,039,806
BLC	Balcony	0	1,016		41.45	42,113
BSM	Basement Area	0	2,364		55.44	131,049
CAN	Canopy	0	50		55.41	2,771
CRL	Crawl Space	0	820		0.00	0
CTH	Cathedral Ceiling	0	11		50.37	554
EAF	Attic, Expansion, Finished	869	1,909		124.67	237,995
EAU	Attic, Expansion, Unfinished	0	396		69.27	27,429
FGR	Garage	0	718		110.75	79,516
EOP	Open	0	116		54.93	6,322
	TR Gross Liv / Lease Area	4,612	13,521			1,655,771



<b>CURRENT OWNER</b>		<b>UTILITIES</b>		<b>SIRT / ROAD</b>		<b>LOCATION</b>		<b>CURRENT ASSESSMENT</b>		<b>Assessed</b>	
14 KOALA LLC		3	Public Sewer	2	Private	1		Code		2,673,600	
121 EAST 70TH ST		2	Public Water					Code		1,069,800	
NEW YORK NY 10021		<b>SUPPLEMENTAL DATA</b>						Code		30,800	
Historic ID 505		Alt Prcl ID 53150245-13		Lift Hse				Code		3,819,400	
Census WestportC K27		GIS ID D04083000		Assoc Pld#				Code		1,528,300	
Survey Ma 419								Code		44,000	
Survey Ma								Code		30,800	
		Total		5,391,700		Total		Code		3,774,200	

RECORD OF OWNERSHIP				BK-VOL/PAGE SALE DATE Q/U VII SALE PRICE VC				PREVIOUS ASSESSMENTS (HISTORY)							
Year	Code	Description	Amount	Code	Description	Year	Code	Assessed	Year	Code	Assessed V	Year	Code	Assessed	
2020	1-1	RES LAND	2,673,600	1-1		2019	1-1	2,635,150	2018	1-1	2,635,150	2018	1-1	2,635,150	
	1-3	DWELLING	1,196,000	1-3			1-3	1,028,500		1-3	1,028,500		1-3	1,033,200	
	1-4	RES OUTBL	30,800	1-4			1-4	30,800		1-4	30,800		1-4	26,100	
Total		390,400		Total		369,445		Total		369,445		Total		369,445	

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount

ASSESSING NEIGHBORHOOD			
Nbhd	Sub	Nbhd Name	Batch
0001	B	0001	
Tracing			

BUILDING PERMIT RECORD				VISIT / CHANGE HISTORY											
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Date	Id	Type	Is	Cd	Purpose/Result		
Total Appraised Parcel Value				5,391,700				Total Appraised Parcel Value				5,391,700			

APPRAISED VALUE SUMMARY													
Appraised Bldg. Value (Card)													1,528,300
Appraised Xf (B) Value (Bldg)													0
Appraised Ob (B) Value (Bldg)													44,000
Appraised Land Value (Bldg)													3,819,400
Special Land Value													0
Total Appraised Parcel Value													5,391,700
Valuation Method													C

LAND LINE VALUATION SECTION															
B	Use Code	Description	Zone	Land	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
Total Card Land Units													Parcel Total Land Area	Total Land Value	

This signature acknowledges a visit by a Data Collector or Assessor

**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 105		Custom Design	Fireplaces	1	
Model: 01		Residential	Ceiling Height	9.00	
Grade: 17		Type I+	Elevator		
Stories: 1.25		1 1/4 Stories	<b>CONDO DATA</b>		
Occupancy: 1		Wood Shingle	Parcel Id		Owne
Exterior Wall 1: 14		Stone/Masonry	Adjust Type		B S
Exterior Wall 2: 21		Gable	Condo Fir		Factor%
Roof Structure: 03		Wood Shingle	Condo Unit		
Interior Wall 1: 10		Drywall	<b>COST/MARKET VALUATION</b>		
Interior Wall 2: 05		Hardwood	Building Value New		
Interior Fir 1: 12		Oil	Year Built		
Interior Fir 2: 02		Hot Water	Effective Year Built		
Heat Fuel: 05		Central	Depreciation Code		
Heat Type: 03		5 Full Bedrooms	Remodel Rating		
AC Type: 03		2 Half Bths	Year Remodeled		
Total Bedrooms: 05		12 Rooms	Depreciation %		
Total Bathrooms: 5		Modern	Functional Obsol		
Total Half Baths: 2		Modern	External Obsol		
Total Xtra Fixtrs: 4		Modern	Trend Factor		
Total Rooms: 12		Modern	Condition		
Bath Style: 03		Modern	Condition %		
Kitchen Style: 03		Modern	Percent Good		
Kitchens: 1			Cns Sect Rchld		
Whirlpool Tubs			Dep % Ovr		
Hot Tubs			Dep Ovr Comment		
Sauna (SF Area			Misc Imp Ovr		
Fin Basement	938	Living Area Q	Misc Imp Ovr Comment		
Fin Bsmt Qual	5		Cost to Cure Ovr		
Bsmt. Garages	0		Cost to Cure Ovr Comment		
Interior Cond	G				
Fireplaces	1				
Ceiling Height	9.00				

**OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)**

Code	Descript	Sub	Sub Ty	L/B	Units	Unit Pric	Yr Bilt	Cond.	C	% Gd	Grade	Grade A	Appr. V
<b>BUILDING SUB-AREA SUMMARY SECTION</b>													
FSP	Porch, Screen				0	143					69.75	9.974	
FST	Utility Storage, Fin				0	119					139.69	16.624	
PTS	Patio - Stone				0	125					42.11	5.264	
SLB	Slab				0	589					0.00	0	
TRS	Terrace - Stone				0	612					55.23	33.801	
UAT	Attic, Unfinished				0	520					27.71	14.407	
UBS	Unfin First Floor				0	20					138.53	2.771	
VLT	Vaulted Ceiling				0	240					13.85	3.325	
<b>Ttl Gross Liv / Lease Area</b>													

## Considerations

The appraisal of our property originally increased 5.6% from its 2019 valuation. Upon review, the appraisal increase was reduced to 2.2%. For the following five reasons, it should merit a decrease in valuation instead of an increase.

First, the house itself does not justify the proposed 2020 valuation. It's a nice house with distant water views. But it's not grand as it has living space of 4612 sq. ft. and 0.82 acres. Also, there have been no material improvements or changes since 2003. So, there is nothing about the property which, by itself, would merit the new valuation of \$5,391,714.

Second, the purchase price we paid in 2014 for the house does not fairly reflect market value due to special circumstances. Our purchase differed from the usual transaction between a willing buyer and seller:

We had rented the property each of the previous 12 summers since 2001. We had grown very fond of it as it stored many years of sentimental memories for us and our three kids. This home was for us (and only for us) unique and special. So, unlike other buyers, we were willing to pay substantially more than its market value.

The seller was not motivated to sell. As he had never listed or put the house up for sale, he demanded a very hefty premium to overcome his unwillingness to sell. Even after signing the contract, his wife got seller's remorse and unilaterally terminated the signed contract. It took five months of litigation before we were able to complete the purchase. If the seller had been a normal motivated seller, and if we didn't have this unique bond with the house, it would have sold for a far lesser amount, an amount which would have reflected its proper market value.

To support this position, we conducted a search of recent sales--- since 10/1/18 -- for residential properties with a sales price of between \$3.5 and \$8.0 million, with an acreage between 0.7 and 1.8 acres, and with a living area between 4000 and 6000 square feet. The search disclosed four properties: 3 Stony Point Rd, 7 Bluewater Hill South, 10 Yankee Hill Rd., and 12 Great Marsh Rd. Each of these properties has similarities to our house --- land areas slightly more, living areas similar for 2 and much





greater for the other 2, and each with water views. Their average sales price was \$4,382,500 ---- well below what we paid in 2014 for our house.

Third, if we look at comparable properties, a decrease rather than an increase in valuation is appropriate. For comparables (i.e. properties that should be valued based on the same criteria as ours), we chose the 5 immediately neighboring properties that sit at or near the top of Bluewater Hill, include a house, and have water views. [see Table column 1] The most glaring takeaway is that all of the comparables decreased in valuation, while our property was the only one that increased. The comparables had an average decrease of - 5.08%, while ours increased by 5.6%. [see Table column 6 and note 8] There is no basis for this significant difference.

Fourth, using these comparables, we took each comparable's actual valuations and then, for consistency, adjusted them by the ratio of their house square footage and land acreage to those of our home, and then took the average of those adjusted valuations. [see Table column 11 and notes 3, 4, 5, and 7 explaining the calculation]. Based on these comparables, the fair and equitable appraised value of our property should be about \$4,175,000 which is substantially less than the 2020 valuation. Even if we simply looked at the unadjusted appraised values for the comparables, and then took their average, the appraised value of our property would be about \$5,200,000 --- again, below the 2020 valuation. [see Table column 5 and note 6] However, this valuation method would be misleading and inaccurate as 4 out of the 5 comparable properties have much bigger houses and all but one has more land.

Finally, we again reviewed the four recent comparable sales in Westport described above and found that their average valuation decreased by -2.27% in 2020. (Similar to the decrease in our neighborhood comparables; in contrast to the increase in our property). Their average adjusted total value 2020 is \$3,552,474 and their average unadjusted total value 2020 is \$4,115,350. These averages, like those for our neighborhood comparables, are well below the 2020 value for our property.

For all these reasons, we believe that our property merits a decrease in valuation. I might add that we are very much enjoying our time in Westport, really like the community, and have felt safe and secure in 2020 under the guidance of the Town and its Parks and Recreation Department. Thank you.



① Property Address	② Living Area (sq. ft.)	③ Acreage	④ Total Value 2019 (\$)	⑤ Total Value 2020 (\$)	⑥ % Increase in Total Value
14 Bluewater Hill	4612	0.82	5,277,786	5,572,000	5.57%
12 Bluewater Hill	7692	1.00	5,098,400	4,618,400	-9.41%
15 Bluewater Hill	5936	1.01	5,252,571	5,090,400	-3.09%
19 Bluewater Hill	3066	1.00	4,154,500	3,955,000	-4.80%
21 Bluewater Hill	7116	1.31	6,634,000	6,265,400	-5.55%
22 Bluewater Hill	7064	0.81	6,239,286	6,080,700	-2.54%

Property Address	⑦ House Value (\$)	⑧ Land Value (\$)	⑨ Adjusted House Value (\$)	⑩ Adjusted Land Value (\$)	⑪ Adjusted Total Value (\$)
14 Bluewater Hill	1,752,600	3,819,400	0	0	0
12 Bluewater Hill	1,859,600	2,758,800	1,114,986	2,262,216	3,873,786
15 Bluewater Hill	1,476,600	3,613,800	1,147,250	2,933,976	4,081,226
19 Bluewater Hill	345,100	3,610,000	519,113	2,960,200	3,479,813
21 Bluewater Hill	2,133,500	4,131,000	1,382,757	2,585,817	3,968,574
22 Bluewater Hill	1,927,700	4,153,000	1,258,572	4,204,272	5,462,844



## Notes to Table

1. Information in Columns 1, 2, 3, 4, 5, 7, and 8 all comes from the Vision Government Solutions website database.
2. Column 6 =  $\frac{(\text{Column 5} - \text{Column 4})}{\text{Column 4}}$  expressed as a percentage
3. Column 9 = Column 7 x  $\frac{\text{Column 2 for 14BWH}}{\text{Column 2 for Comparable}}$
4. Column 10 = Column 8 x  $\frac{\text{Column 3 for 14 BWH}}{\text{Column 3 for Comparable}}$ .
5. Column 11 = Column 9 + Column 10.
6. Average Total Value 2020 for Comparables = \$5,202,000  
calculated by adding data for the Comparables in Column 5 and dividing by 5.
7. Average Adjusted Total Value 2020 for Comparables = \$4,173,149  
calculated by adding data for the Comparables in Column 11 and dividing by 5.
8. Average Percentage Increase in Total Value 2020 for Comparables = --5.08%, calculated by adding data for the Comparables in column 6 and dividing by 5.



BOARD OF ASSESSMENT APPEALS HEARINGS  
2020 GL

UNDER CONSTRUCTION? Y\_\_\_ N\_\_\_<sup>✓</sup> % COMPLETE\_\_\_

PRIOR BAA REDUCTION? Y WHEN? 2005 GL

VISION INFORMAL HEARING? Yes

INFORMAL HEARING RESULT: Change

DATE OF LAST INSPECTION: N/A

PURCHASE DATE: 10.30.2014

PROPERTY ADDRESS: 14 Bluewater Hill

OWNER: 14 KOALA LLE

ASSESSMENT: 3,774,200

ARE TAXES CURRENT? \_\_\_\_\_

OWNERS COMMENTS/COMPARABLE PROPERTIES:  
\_\_\_\_\_  
\_\_\_\_\_

BAA COMMENTS/COMPARABLE PROPERTIES:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

