

# The 2020 Revaluation of 30 Westway Road

Owners: Michael & Sharon Jacobson

# Board of Assessment Appeals Presentation

- The purpose of this presentation is to
  - Notify the Town of our challenge to the proposed revaluation of the real estate (Land and Building)
  - Obtain from the Westport Assessor's Office the facts and data by which he and Vision Government Solutions arrived at their conclusions
  - Present to the Board of Assessment Appeals facts and data which can be reasonably determined from the incomplete information presented to the Taxpayer
  - Obtain an interim or final reduction in the assessed values so that they meet the spirit and letter of the law: "to develop accurate and uniform assessments among real estate, based upon fair market values".

# Let's start with the basics:

- The publicly stated purpose of the 2020 Revaluation process is:
  - To develop **accurate and uniform assessments** among real estate, based on fair market value
  - To generate an **equitable** tax base throughout the town
  - To ensure that the tax burden will be **fairly** distributed among Westport taxpayers
  - To ensure that the town's real estate database is as **accurate** as possible

# The revaluation process, defined

- Per the Town's public statements, the process will include the following tasks
  - Inspectors will visit properties and note "...**condition, land topography and other characteristics...**"
  - Valuation of locations throughout the town [will be] determined by **actual market** activity.
  - Each property is compared to other properties with similar characteristics
  - The contributory market value of improvements is added to the **previously determined land** values.
  - Field Review, [when] properties are viewed in the field by experienced appraisers who **double-check uniformity and accuracy** of information.

# And, as we begin, one more thing ...

- During this presentation, all references made to “valuation” shall mean the Fair Market Value of the taxpayer’s real estate.
  - Your own instructions indicate your concerns with establishing the Fair Market Value
  - Your own materials provide only two figures, Appraised Value and Assessed Value.
  - Your own materials indicate that the Assessed Value is always computed using the formula  $\text{Assessed Value} = \text{Appraised Value} * 0.70$
  - **Therefore, Appraised Value can only = Fair Market Value**

# It's time for the Assessor to present the facts which underlie his conclusions.

- **Please provide to the Taxpayer ASAP the following information**
  - The date(s) when a field inspection was made.
  - The property sales data for 2018-2020 which affected conclusions made about this location.
  - The locations of all properties with similar characteristics.
  - Any adjustments (both additive and negative) which have already been applied to the assessed value

The Assessor's statements affirm two principles – that there is transparency in the process and valuation will be determined by actual market activity. **A reasonable man would conclude that data has been compiled by the Town and its contractor; that analysis has been performed; during the process records and notes were developed; and to avoid creating liability for the Town and to prepare for potential legal actions, these records have been kept in pristine condition.**

# It's time to confirm past BAA decisions.

- Public records show that in 2016 the previous revaluation conclusions were challenged and on 3-31-16 the following was concluded:

Per BAA 3-31-2016	2015 Orig Appraise	2015 Orig Assess	2015 BAA Appraise	2015 BAA Assess	BAA Assess Change	
Land	495,857	347,100	418,000	292,600	-\$54,500	-15.7%
Building	359,571	251,700	438,286	306,800	\$55,100	21.9%
Other	2,714	1,900	0	0	-\$1,900	
<b>TOTAL</b>	<b>858,143</b>	<b>600,700</b>	<b>856,286</b>	<b>599,400</b>	<b>-\$1,300</b>	<b>-0.2%</b>

- That is, thru negotiation Land Value was decreased by 16% and Building Value was increased by 22%, without any justification given. When asked to provide the tape of the public meeting and deliberations, taxpayer was told that since his was the last hearing of the day, the tape recorder ran out of tape and no record was available. Therefore, it is impossible to review the reasons for certain decisions.
- Despite the problems with the BAA Hearing Records, records confirm that it was decided that the Fair Market Value of the Land was \$418,000.**

# It's time to look at the picture in 2020.

- Assessor records about the property show that the **Land Value has been increased by 12.5%** and **Building Value has been decreased by 7%**, with the result that the property increased in FMV by 2.5% while virtually all others in the neighborhood decreased.

Here's what the new chart looks like

Town Notice 12-23-2021	2015 BAA Appraise	2015 BAA Assess	2020 Town Appraise	2020 Town Assess	Assessor Change	
Land	418,000	292,600	469,800	328,900	\$36,300	12.4%
Building	438,286	306,800	407,300	283,200	-\$23,600	-7.7%
Other	0	0			\$0	
<b>TOTAL</b>	<b>856,286</b>	<b>599,400</b>	<b>877,100</b>	<b>612,100</b>	<b>\$12,700</b>	<b>2.1%</b>

- **No justification has been given by the Assessor's Office or contractor Visions Appraisal to explain an increase of \$51,800 in land Fair Market Value despite the entire neighborhood losing 6%-7%. And, no justification has been given for an 8% loss of value in the Building.**
- **So, as to the justification that the figures are based upon Actual Market Activity, now is the opportunity for the Assessor to present that data.**



# Before we jump into our analysis, let's review the "End-Goal"

- At the conclusion of this Hearing, **the Taxpayer must know the justification(s) for the Town's Assessment of his Real Property.** This speaks to the requirement for equity throughout the town.
- The **arithmetic errors with the taxpayer's field card needs to be corrected.** This speaks to the requirement for accuracy of the real estate database.
- The **value of the Land and Improvements should be comparable** to other properties with similar characteristics, less Negative Adjustments plus Positive Adjustments. **This speaks to the requirement of comparability.**
- Unlike the proceedings in 2016, **there should be a formal audio and video record** of the proceedings to provide a historical record. **This speaks to the requirement for fairness among taxpayers.**

# Here are the items we're going to need to review

1. Errors in the public records
2. Consistent over-valuation by the Assessor
3. Differences between the Assessor and the BAA
4. The effects of inaccurate public records
5. Comparisons with properties which extend into the Sasco Creek tidal estuary
6. Comparisons with properties within 200 feet
7. Comparison with an identical lot with one-factor variability
8. Negative characteristics of the South Section
9. Negative Characteristics of the North Section
10. Fair Market Valuation of the Improvements

# 1. There's something wrong with the arithmetic in the public records

- As you can see from analysis below, the computation of the Assessed Value is arithmetically incorrect.
- **The published figures are not the Mathematical Product of Appraised Value x 0.70**

	<b>Appraised Total Yr 2020</b>	<b>Appraised Land Yr 2020</b>	<b>Appraised Improve Yr 2020</b>
<b>Tot Appraised</b>	<b>\$877,100</b>	<b>\$469,800</b>	<b>\$407,300</b>
<b>Tot Assess @ 70%</b>	<b>\$613,970</b>	<b>\$328,860</b>	<b>\$285,110</b>
<b>Displayed on Interi</b>	<b>\$612,100</b>	<b>\$328,900</b>	<b>\$283,200</b>
<b>Difference</b>	<b>\$1,870</b>	<b>-\$40</b>	<b>\$1,910</b>

**As the Assessed Value is inaccurate, we are only going to consider the Appraised Value shown in public records.**

## 2. The land at 30 Westway Road has been consistently over-valued by the Assessor's Office.

- In 2015, the Assessor's Office estimated that the value was \$495,857 but BAA determined that figure to be too high and reduced the valuation by 16% to \$418,000.

Per BAA 3-31-2016	2015 Orig Appraise	2015 Orig Assess	2015 BAA Appraise	2015 BAA Assess	BAA Assess Change	
Land	495,857	347,100	418,000	292,600	-\$54,500	-15.7%

- In 2020, the Assessor's Office now estimates the value to be \$469,800, an increase which effectively unravels the conclusions of the BAA and restores the 2015 value.
- Besides countermanding the decisions of the BAA, the Assessor has, **for the second straight reassessment, classified the 30 Westway land as the most valuable acreage in the neighborhood**, despite multiple negatives.
- **Please identify the characteristics which make 30 Westway more valuable.**

### 3. Since 2014, 30 Westway has been valued differently than the other properties in the neighborhood

- As the chart shows, when we look at any of the metrics – Average Value/Acre, Largest, Smallest, or Median – the Fair Market Values have all decreased between 2015 and 2020. **The value for 30 Westway increased for the second reassessment, since 2014.**

<b>Average Value/Acre</b>	<b>\$368,238</b>	<b>\$376,730</b>	<b>\$304,596</b>
Jacobson, 30 Westway	\$469,800	\$418,000	\$367,400
<b>Largest</b>	\$504,000	\$532,000	\$439,600
<b>Smallest</b>	\$180,308	\$183,923	\$151,769
<b>Range</b>	\$323,692	\$348,077	\$287,831
<b>Median</b>	\$388,800	\$414,200	\$327,846

- **Please identify the characteristics which explain why the valuation of 30 Westway fluctuates differently than the valuation of the 15 properties.**

# 4. Between 2015 and 2020, 30 Westway land increased in value while everyone else decreased.

- Of the 12 properties in the neighborhood, 30 Westway increased by \$51,800 while virtually all others decreased by \$21,000 - \$28,000 --- **a deviation of more than \$70,000 in market valuation.**

Owner & Address	Pct Change	Change Land-2020 & 2015
<b>LAND INCREASE (LARGE LOTS)</b>		
<b>Jacobson, 30 Westway</b>	<b>0.14</b>	<b>\$51,800</b>
Sych, 370 Greens Farms Rd	-0.07	-\$26,400
Lunney, 22 Westway	-0.07	-\$26,100
Werhane, 31 Westway	-0.07	-\$24,500
Sych, 1 Parsell Lane	-0.06	-\$21,600
Benway, 2 Tomahawk	-0.06	-\$28,000
<b>Wanamaker, 3 Parsell</b>	<b>-0.06</b>	<b>-\$20,400</b>
Andros, 1 Tomahawk	-0.06	-\$27,700
<b>Zaffina, 32 Westway Road</b>	<b>-0.06</b>	<b>-\$21,200</b>
Richards, 14 Westway	-0.02	-\$9,400
Comey, 6 Westway	-0.02	-\$8,300
Goodman, 4 Westway	0.11	\$42,700

- Please identify the characteristics which explain why the valuation of 30 Westway fluctuates differently than the valuation of the 15 properties.**

# 5. While its nice to be Number One...

- In the analysis of the 15 lots in the neighborhood we find the following anomaly. Exclusive of the Tomahawk Lane properties, which are more than 600 ft away, **30 Westway is the most valuable acreage in the neighborhood:**

Owner & Address	Value per Acre 2020
<b>LAND VALUE (LARGE LOTS)</b>	
<b>Jacobson, 30 Westway</b>	<b>\$469,800</b>
Sych, 370 Greens Farms Rd	\$438,870
Lunney, 22 Westway	\$433,391
Leland, 31 Westway	\$403,846
<b>Sych, 1 Parsell Lane</b>	<b>\$388,800</b>
<b>Fitzgerald, 6 Parsell Lane</b>	<b>\$388,800</b>
Wanamaker, 3 Parsell	\$367,200
Cronson, 5 Parsell Lane	\$367,200
Rosa, 7 Parsell Lane	\$360,294
Zaffina, 32 Westway Road	\$321,143
Goodman, 4 Westway	\$224,220
Krasne, 6 Westway	\$185,899
Richards, 14 Westway	\$180,308
Benway, 2 Tomahawk	\$504,000
Andros, 1 Tomahawk Lane	\$489,806

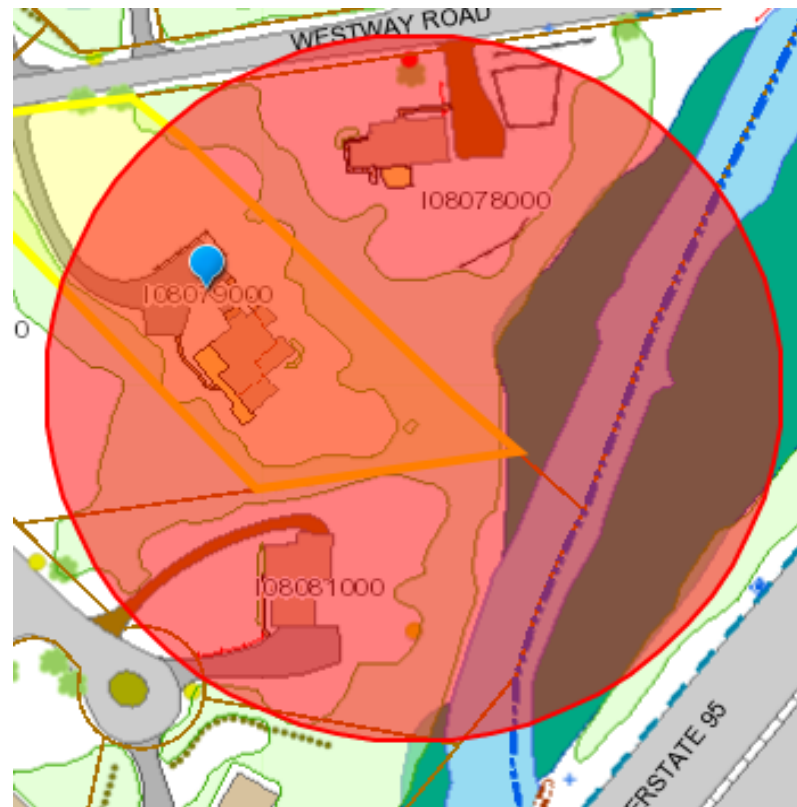
- Please identify the characteristics which make 30 Westway more valuable.

# Let's look at our Neighborhood

Our data sample comes from the general area around 30 Westway Road which, using the Town GIS System, whether we look at the 200 Foot or the 300 Foot range, includes properties on Westway Road, Parsell Lane and, a smidge, of Tomahawk Lane. That's who we compare with.



Here are the 3 properties which extend into the Sasco Creek tidal estuary



# When we look at properties which extend into the Sasco Creek tidal estuary, we find

- There are 3 properties, of the 15 in the neighborhood, which share this characteristic, as well as the same Zone and lot size. They range in value from \$321,143/acre to \$469,900/acre, as shown below.
- **So, why was the 30 Westway land consistently valued higher than the other 2 properties?**

Owner & Address	Value per Acre 2020	Value per Acre-2015	Value per Acre-2014
<b>LAND VALUE (LARGE LOTS)</b>			
<b>Jacobson, 30 Westway</b>	<b>\$469,800</b>	<b>\$418,000</b>	<b>\$367,400</b>
Sych, 370 Greens Farms Rd	\$438,870	\$461,826	\$335,391
Lunney, 22 Westway	\$433,391	\$456,087	\$340,957
Leland, 31 Westway	\$403,846	\$424,786	\$317,949
<b>Sych, 1 Parsell Lane</b>	<b>\$388,800</b>	<b>\$410,400</b>	<b>\$339,100</b>
Fitzgerald, 6 Parsell Lane	\$388,800		
<b>Wanamaker, 3 Parsell</b>	<b>\$367,200</b>	<b>\$387,600</b>	<b>\$320,300</b>
Cronson, 5 Parsell Lane	\$367,200		
Rosa, 7 Parsell Lane	\$360,294		
<b>Zaffina, 32 Westway Road</b>	<b>\$321,143</b>	<b>\$336,286</b>	<b>\$270,143</b>

- **Please identify the characteristics which make 30 Westway more valuable.**

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- **So, why did the 30 Westway land increase in value while the other 2 decreased?**

Owner & Address	Value per Acre 2020	Value per Acre-2015	Value per Acre-2014
<b>LAND VALUE (LARGE LOTS)</b>			
<b>Jacobson, 30 Westway</b>	<b>\$469,800</b>	<b>\$418,000</b>	<b>\$367,400</b>
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- Please identify the characteristics which make 30 Westway more valuable.

# When we look at properties which extend into the Sasco Creek tidal estuary, we find

- There are 3 properties, of the 15 in the neighborhood, which share this characteristic, as well as the same Zone and lot size. They range in value from \$321,143/acre to \$469,900/acre, as shown below.
- **So, why are the other two lots anywhere from \$103,00 (22%) to \$150,00 (32%) less valuable than the 30 Westway land?**

	<b>Value Per</b>		
	<b>Acre 2020</b>	<b>Difference</b>	<b>Diff %</b>
<b>30 Westway Road</b>	\$469,800	\$0	
<b>3 Parsell Lane</b>	\$367,200	\$102,600	21.8%
<b>32 Westway Road</b>	\$321,143	\$148,657	31.6%

- **Please identify the characteristics which make the other 2 properties less valuable.**

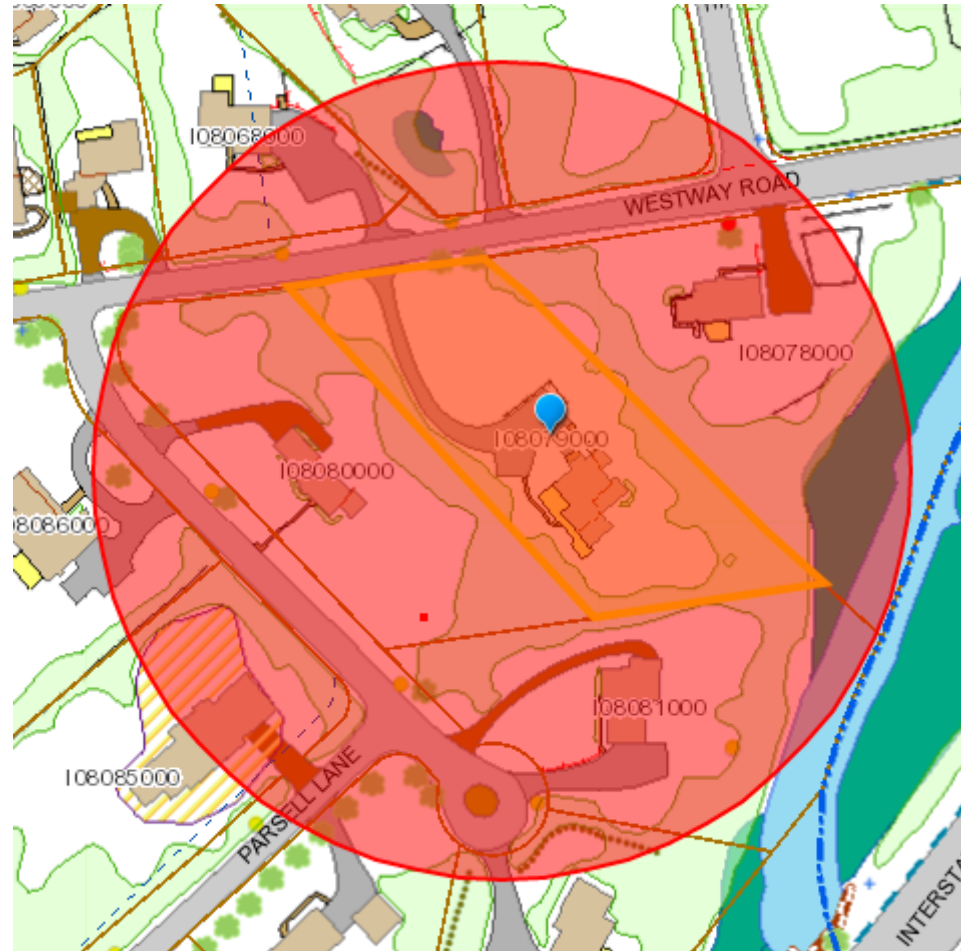
# When we look at properties which extend into the Sasco Creek tidal estuary, we find

- There are 3 properties, of the 15 in the neighborhood, which share this characteristic, as well as the same Zone and lot size. Their Appraised Values range from \$367,200 to \$469,800, as shown below.
- **So, why in 2020 did the 30 Westway land increase by 14% in value since 2015, when the other two lots decreased in value by 6%?**

Owner & Address	Pct Change	Change Land-2020 & 2015	Appraised Land Yr 2020	Appraised Land Yr 2015	Appraised Improve Yr 2015
<b>LAND INCREASE (LARGE LOTS)</b>					
<b>Jacobson, 30 Westway</b>	<b>0.14</b>	<b>\$51,800</b>	<b>\$469,800</b>	<b>\$418,000</b>	<b>\$438,285</b>
Sych, 370 Greens Farms Rd	-0.07	-\$26,400	\$504,700	\$531,100	\$1,098,800
Lunney, 22 Westway	-0.07	-\$26,100	\$498,400	\$524,500	\$1,457,000
Werhane, 31 Westway	-0.07	-\$24,500	\$472,500	\$497,000	\$599,100
Sych, 1 Parsell Lane	-0.06	-\$21,600	<b>\$388,800</b>	\$410,400	\$171,200
Benway, 2 Tomahawk	-0.06	-\$28,000	\$504,000	\$532,000	\$235,400
<b>Wanamaker, 3 Parsell</b>	<b>-0.06</b>	<b>-\$20,400</b>	<b>\$367,200</b>	<b>\$387,600</b>	<b>\$110,800</b>
Andros, 1 Tomahawk	-0.06	-\$27,700	\$504,500	\$532,200	\$350,500
Zaffina, 32 Westway Road	-0.06	-\$21,200	<b>\$449,600</b>	\$470,800	\$180,000

- **Please identify the characteristics which make 30 Westway more valuable.**

Here are 6 properties within 600 feet of 30 Westway



# When we look at the similar properties within 600 feet of 30 Westway, we find

- There are 6 properties, of the 15 in the neighborhood, which are within 200 feet of 30 Westway and except for 1, all are on Parsell Lane. They are all 1 acre properties; a adjoin Sasco Creek; 2 adjoin the Watershed Area; and 2 are land-locked, with no contact to either Sasco or the Watershed.
- **So, why is 30 Westway more valuable by \$47,000 - \$148,000 than the other properties, including the land-locked ones.**

Owner & Address	Value per Acre 2020	Value per Acre-2015	Value per Acre-2014
<b>LAND VALUE (LARGE LOTS)</b>			
<b>Jacobson, 30 Westway</b>	<b>\$469,800</b>	<b>\$418,000</b>	<b>\$367,400</b>
Sych, 370 Greens Farms Rd	\$438,870	\$461,826	\$335,391
Lunney, 22 Westway	\$433,391	\$456,087	\$340,957
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<b>Sych, 1 Parsell Lane</b>	<b>\$388,800</b>	<b>\$410,400</b>	<b>\$339,100</b>
Fitzgerald, 6 Parsell Lane	\$388,800		
Wanamaker, 3 Parsell	\$367,200	\$387,600	\$320,300
Cronson, 5 Parsell Lane	\$367,200		
Rosa, 7 Parsell Lane	\$360,294		
Zaffina, 32 Westway Road	\$321,143	\$336,286	\$270,143
Goodman, 4 Westway	\$224,220	\$204,633	\$184,174
Krasne, 6 Westway	\$185,899	\$188,517	\$160,599
Richards, 14 Westway	\$180,308	\$183,923	\$151,769

- **Please identify the characteristics which make 30 Westway more valuable.**

# When we look at the data associated with the lots in 2020 and 2015, we find

- There are 8 properties, or 67% of the 12 in the neighborhood, which lost either 6% or 7% of Fair Market Value in 2020. This clustering statistically suggests that the results were not random or independently arrived at, and may have been the result of some type of manipulation.
- **So, why did 67% of the properties in the sample decrease by nearly the exact same percentage and the 30 Westway land increased by 14%, a deviation of 21 points.**

Owner & Address	Pct Change	Change Land-2020 & 2015	Appraised Land Yr 2020	Appraised Land Yr 2015
<b>LAND INCREASE (LARGE LOTS)</b>				
<b>Jacobson, 30 Westway</b>	<b>0.14</b>	<b>\$51,800</b>	<b>\$469,800</b>	<b>\$418,000</b>
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Andros, 1 Tomahawk	-0.06	-\$27,700	\$504,500	\$532,200
<b>Zaffina, 32 Westway Road</b>	<b>-0.06</b>	<b>-\$21,200</b>	<b>\$449,600</b>	<b>\$470,800</b>
Richards, 14 Westway	-0.02	-\$9,400	\$468,800	\$478,200
Comey, 6 Westway	-0.02	-\$8,300	\$589,300	\$597,600
Goodman, 4 Westway	0.11	\$42,700	\$488,800	\$446,100

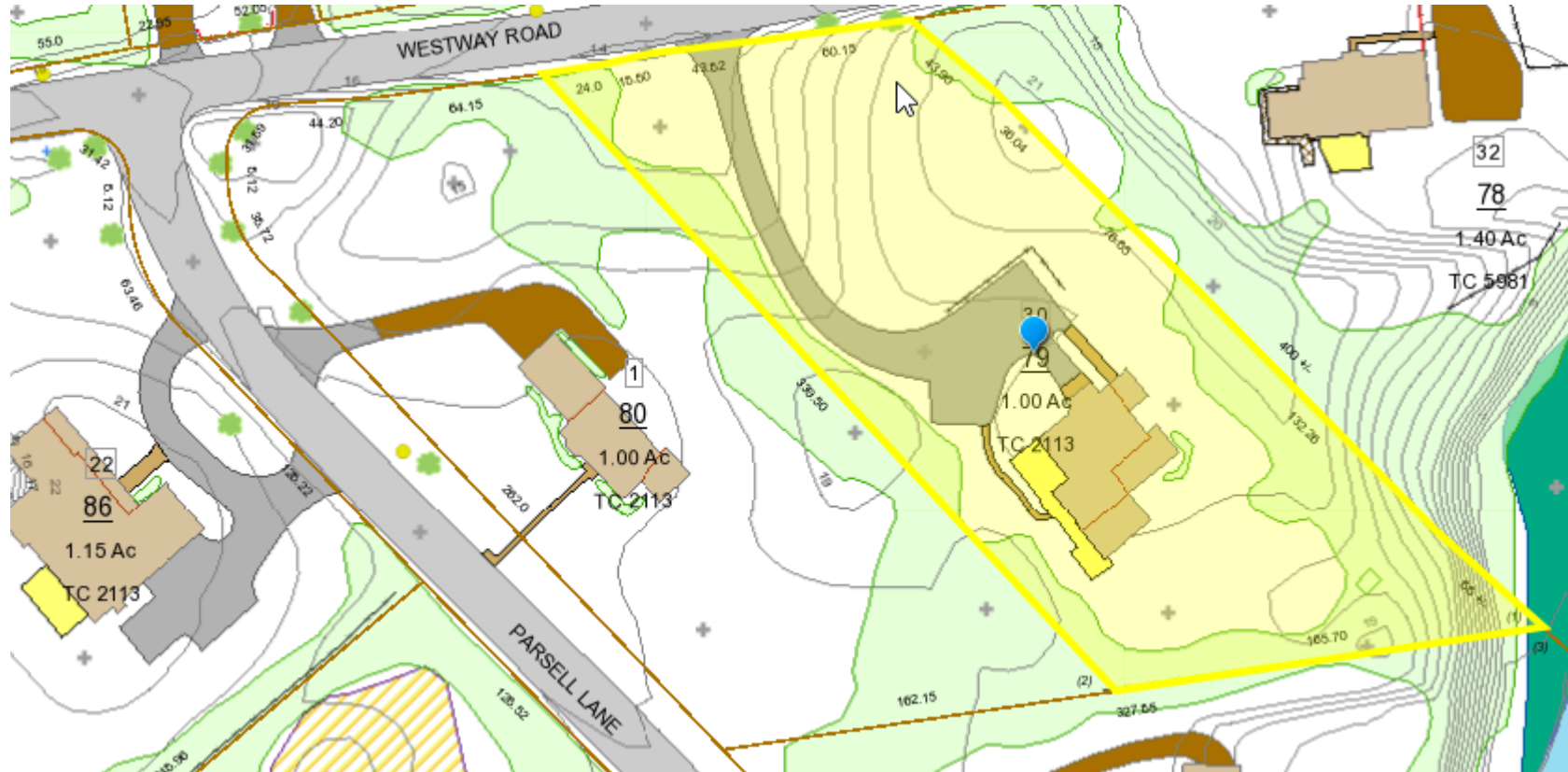
- **Please identify the characteristics which make 30 Westway more valuable.**



# Let's compare the land of two identical properties

30 Westway Road and 1 Parsell Lane are identical lots, one with no connection to the Sasco Creek tidal estuary but a flat topography, a corner location, and 100% buildable

# 30 Westway and 1 Parsell are sister lots



# The 2 sister lots share many similar characteristics

- 30 Westway and 1 Parsell Lane are “sister” lots which were created at the same time, by the same developer, and are exactly the same shape.
- They are both 1.0 acre in size
- Both front onto Westway Road.
- They share a common boundary.
- Both have onsite subsurface sewage systems.
- **But.... That’s where the similarities end**

# Now, let's see where the sister lots are different

Characteristic	30 Westway Road	1 Parsell Lane
Adjoin Sasco Creek	Yes	No
Full use of lot (up to Setback)	No	Yes
Use of entire lot for Septic System	No	Yes
Flat topography	No	Yes
Corner location	No	Yes
View of I-95	Yes	No
In Coastal Area Mgmt Zone	Yes	No
Work requires Coastal Site Plan	Yes	No
Subject to P&Z Coastal Site Plan Review	Yes	No

# These regulations control the use of the land at 30 Westway Road but don't affect 1 Parsell Lane

Regulation	30 Westway Road	1 Parsell Lane
Westport Zoning Regulations–	31-10.1 31-10.5 31-10.6 31-10.7.1 31-10.7.5.5 45-5.2 45-8.4	No
Coastal Area Management Regulations	CGS 22A-94 CGS 22a-109(a) CGS 22a-109(b) CGS 22a-109(c) CGS 22a-109(e)	No
Westport Conservation Department Regulations	Any CAM-related	No

# 1 Parsell Lane has been valued lower than 30 Westway Road consistently between 2014 and 2020

- As is shown below, 1 Parsell Lane is valued similarly to other properties on Parsell Lane and less than the value of 30 Westway Road, **despite the fact that the land does not suffer the negatives that affect 30 Westway. The chart below shows this relationship:**

Owner & Address	Value per Acre 2020	Value per Acre-2015	Value per Acre-2014
<b>LAND VALUE (LARGE LOTS)</b>			
Jacobson, 30 Westway	\$469,800	\$418,000	\$367,400
Sych, 370 Greens Farms Rd	\$438,870	\$461,826	\$335,391
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Sych, 1 Parsell Lane	\$388,800	\$410,400	\$339,100

- Please identify the characteristics which make 30 Westway more valuable.

# Let's analyze the negative characteristics of the land

30 Westway Road is a unique property which is affected by a number of negative characteristics which do not affect other properties

# Let's review some of the Negatives- Southern Section

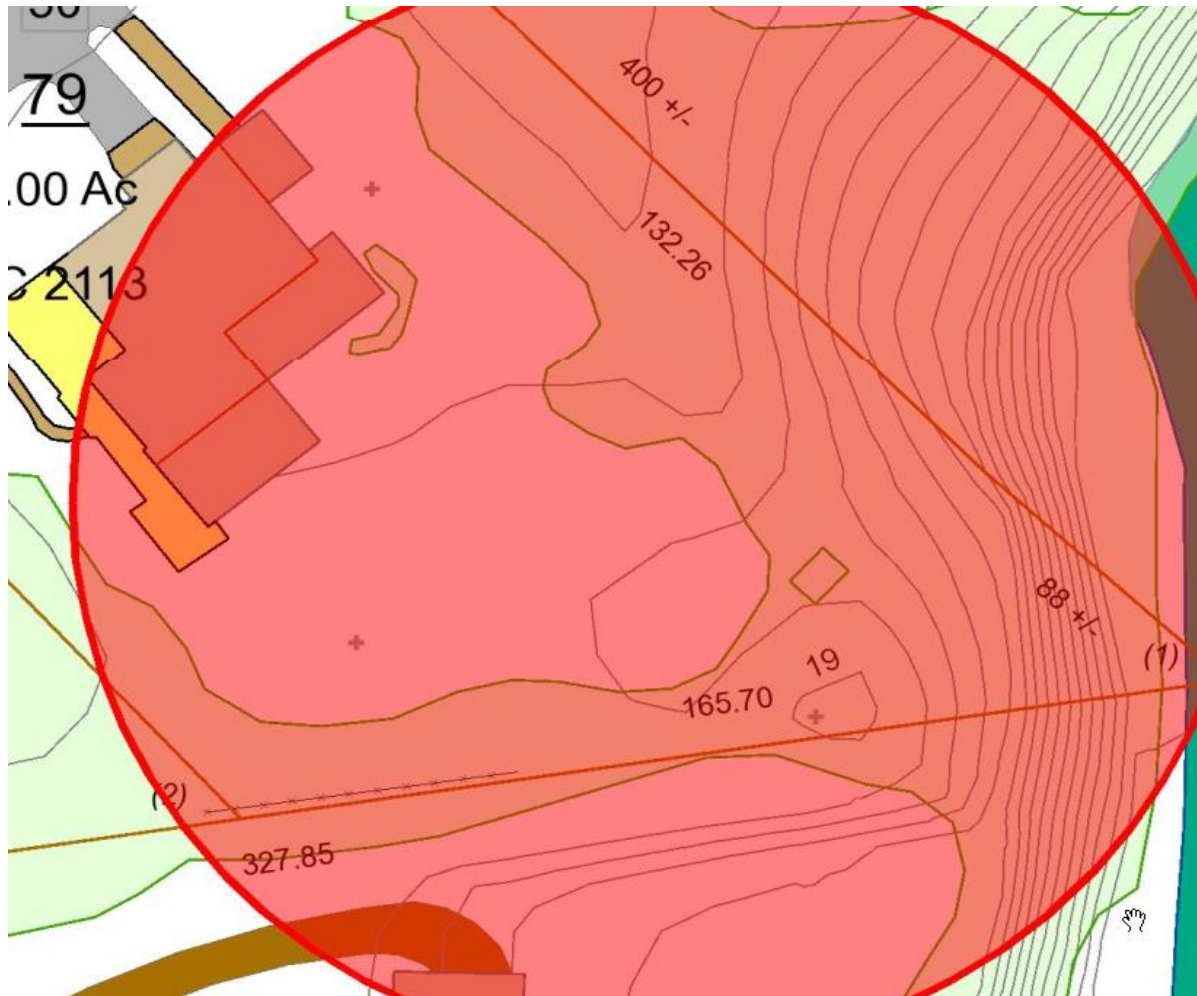
- Adjoins Sasco Creek tidal estuary
- Subject to Federal & State Coastal Regulations
- Subject to Westport Coastal Area Management Regulations
- Subject to Conservation Department Regulations
- Steep embankments
- Within 203 Feet of Interstate 95
- Constant noise from Interstate 95
- Soil structure in yard closest to Sasco Creek does not perc well (Confirmed by WWHD tests for location of septic in 2010)
- Interior dimensions of rear yard, after deducting 35 ft setback, restricts the number and type of uses for yard



The Westport GIS system shows how closed 30 Westway Road is to Interstate 95.



# The Westport GIS system shows the impact of the CAM-defined 200 FT Offset Boundary.



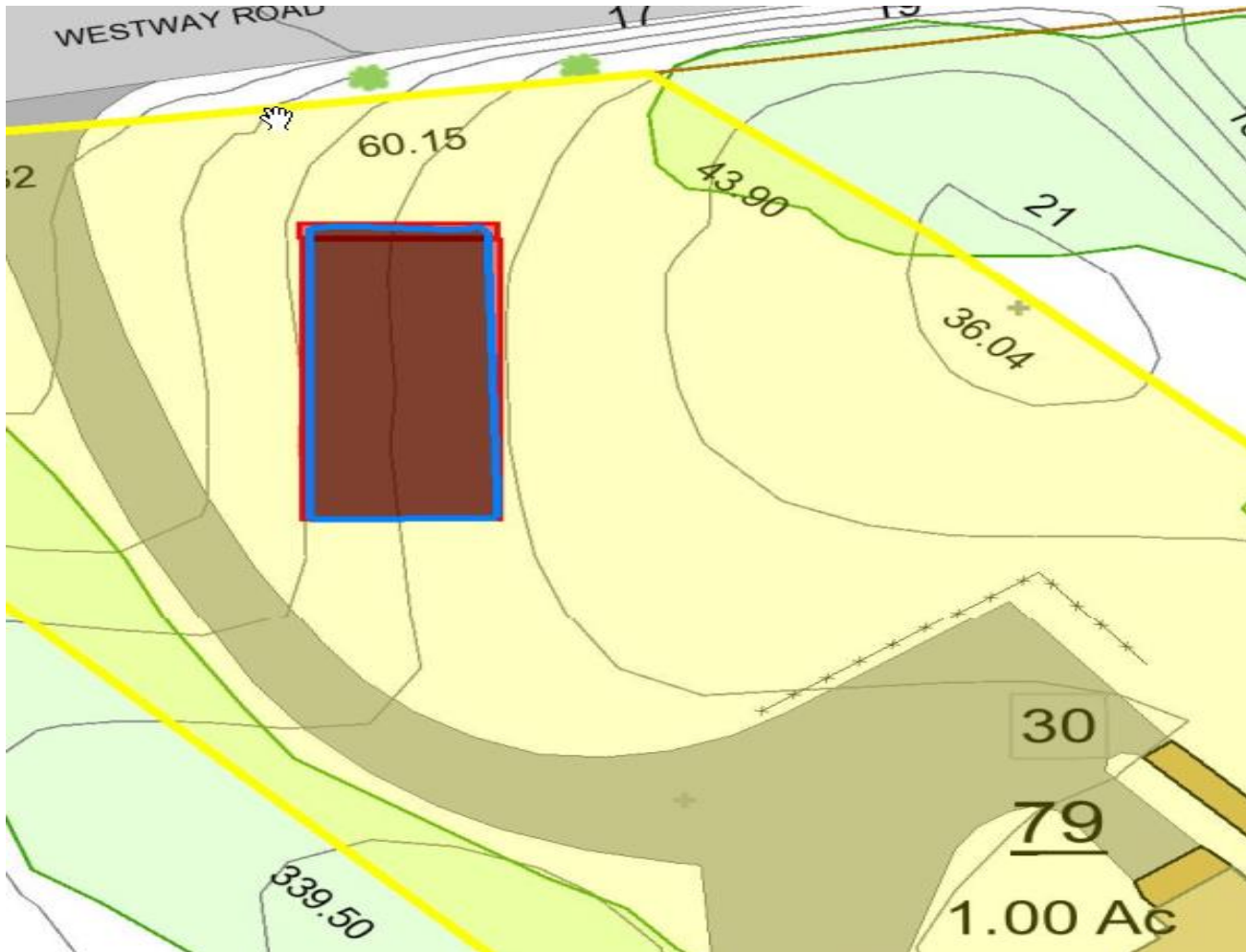
Per the Town of Westport GIS System, the area within the 200 FT Offset Boundary, measured from the MHW.

**The affected area is 15,660 SF, or 36 % of an acre.**

# Let's review some of the negatives – North Yard

- 50 ft septic system in side yard
- 4" waste pipes running thru yard
- 48 ft leaching galleries in front yard
- 30 ft water collection cistern underground
- Reserve area is required

# The Westport GIS system shows the Unbuildable Area due to the Subsurface Septic System



Per WWHD and CT Department of Health Regulations, the leaching galleries (shown on the left) require a Reserve Area to be set aside in the event of the failure of the primary system.

This area, including the perimeter around the galleries, is defined as UnBuildable.

**The affected area is greater than 4,800 SF, or 11.07% of an acre.**

# So, let's get back to determining the Fair Market Value of the land

As there's no magic here, we're going to start with the most recent fact and move up or down from there

# Now, let's get back to determining the correct Assessed Value

As we've already concluded on the Appraised Value (AKA the Fair Market Value), doesn't take a Rocket Scientist to add up the figures, subtract the negatives and add in the positives. And multiply by 0.70.

Based upon the foregoing the Fair Market Value for the 30 Westway land should be computed as follows

- Start with the \$418,000 Value determined by the BAA
- Reduce it to a number between the \$321,143 (32 Westway Road) and \$367,200 (3 Parsell Lane)
- Reduce it by applying negatives for
  - Proximity and noise from I-95
  - Restricted use from 36% of the land in the South Section
  - Steep embankments of South and North topography
  - Unbuildable 11.07% of the land in the North Section

# And, lest we overlook the Improvements...

**At this time the Assessor's Office has provided no data relating to how it determined a decrease in Fair Market Value for our home, and it is being requested at this hearing.**

**The taxpayer cannot accept, like on 3-31-2016, an increase in the value of the Improvements, simply because the Land Value is adjusted. The two need to be evaluated separately, and justified separately.**



This presentation has been prepared and submitted by Michael & Sharon Jacobson, 30 Westway Road, Westport, CT 06880 in advance of our BAA Hearing on 3-25-2021.