Unapproved Minutes
BAA Motor Vehicle appeals Hearings Meeting
September 8, 2025

Roll Call: Lori Longhi, Chairman Andrew Urbanowicz, Vice Chairman Daniel DeGray, Recording Secretary

Chairman Longhi handed out the legal opinion from the Tow Attorneys Office to be entered in the minutes.

Hearings for Motor Vehicles Appeals, deliberations and or decisions on September 8, 2025 Grand list. A separate attachment for appeal number and names.

Motion was made by the Chairman Longhi and seconded by Vice Chair Urbanowicz to adjourn the Meeting at 4:15pm motion unanimously passed.

Respectfully submitted,

Daniel DeGray

BAA Recording Secretary

OFFICE OF THE TOWN ATTORNEY

TO: John Wilcox, Director of Finance

FROM: Thomas J. Tyler, Interim Town Attorney
Mark Cerrato, Senior Assistant Town Attorney
Lawrence Widem, Assistant Town Attorney

DATE: July 9, 2025

SUBJECT: Circumstances Surrounding Tax Assessor's Declassification of Public Act 490 Farmland Belonging to Mullen Family Upon Sale or Transfer of Real Property on the October 1, 2021 Grand List

BACKGROUND:

This is in response to a request from John Wilcox (Director of Finance) via email of June 16, 2025 at 1:36 pm (**Exhibit 1**) re: "Mullen Family "PA-490" Farmland" to address assessor's "concerns" in two major areas:

First, Has there been a "sale or transfer of land" by deed or other instrument filed with the town clerk justifying former Assessor Todd Helems actions removing "Mullen Family Farmland" from PA 490 status on the 10-1-2021 Grand List and requiring that a new PA 490 application be submitted?

Second, May the Tax Assessor or the Town appeal a Board of Assessment Appeals ("BAA") decision?

Additionally, the Assessor's Office provided the following files and/or documents which were thoroughly reviewed in connection with preparation of this opinion:

1) BAA Appeal Files Re: Mullen;
2) Farm Files Re: Mullen;
3) Copies of Mullen farmland documents recorded in Town Clerk's office;
4) Connecticut Farm Bureau Handbook "Termination of Classification of PA 490 Land and Notification Requirements"; and,
5) Field or Street Cards Re: Mullen.

The following Mullen "Sale or Transfer" issues were presented for an opinion:

1) **During all relevant review time periods were there any "sale or transfer" documents filed that triggered a review and/or removal of PA 490 Status?**

   a) **PA 490 Classification on the 10-1-2021 Grand List - From 10/1/2020 to 9/30/2021: Mullen Farmland ANSWER: NO.** There were no sale or transfer documents filed with the town clerk during this time period. Accordingly, ***since no triggering event had occurred Mullen Farmland was wrongfully removed from PA 490 Classification on the 10-1-2021 Grand List.***

   b) **PA 490 Classification on the 10-1-2019 and 2020 Grand Lists - From 10/1/2018 to 9/30/2020: Mullen Farmland ANSWER: NO.** Likewise, there were no sale or transfer documents filed with the town clerk during this time period. Accordingly, ***since no triggering event had occurred Mullen Farmland correctly was left undisturbed in PA 490 Classification status on the 10-1-2019 and 10-1-2020 Grand Lists.***

   c) **PA 490 Classification on the 10-1-2017 and 2018 Grand Lists - From 10/1/2016 to 9/30/2018: Mullen Farmland from PA 490 Classification. ANSWER: NO.** Again, there were no sale or transfer documents filed with the town clerk during this time period. Accordingly, ***since no triggering event had occurred Mullen Farmland correctly was left undisturbed in PA 490 Classification status on the 10-1-2017 and 10-1-2018 Grand Lists.***

   d) ***During his 2021 review of land records*** former Assessor Todd Helems went back seventeen (17) years to review the most recent relevant Mullen document filed with the town clerk. This document was a **Certificate of Descent (Exhibit 2), filed 8-26-2004**, which the former Assessor incorrectly characterized as constituting a "sale or transfer" requiring a new PA 490 application AND removal from PA 490 Classification status on the 10-1-2021 Grand List. However, that ***document was an "excepted transfer "under CGS 12-504c(a)(11) as "property transferred as a result of death ..." NOT CONSTITUTING A SALE OR TRANSFER justifying removal from PA 490 Classification status nor requiring a new PA 490 Application.***

   e) ***During 2004, former Assessor (Della Froment) had reviewed this "Certificate of Descent" (Exhibit 2) and made the correct determination that it did not constitute a "sale" or transfer requiring either removal from PA 490 Status or a new PA 490 Application.***

OPINION: Former Assessor Helems exceeded the scope of his authority **first**, in reviewing and reversing a settled determination made 17 years earlier by another former assessor; **second**, by wrongfully removing the Mullen Farmland property from PA 490 Classification Status on the 10-1-2021 Grand List; and, **third,** by wrongfully determining that a new PA 490 Application was required re: 10-1-2021 Grand List, et seq.

2) **May the Town Assessor or the Town appeal a BAA Decision?**

ANSWER: NO. A Town cannot appeal the decision of its own BAA. The right to appeal the decision of a BAA to the superior court is set forth by CGS 12-117a, which states in relevant part that "[a]ny person [. . .] claiming to be aggrieved by the action of [. . .] the board of assessment appeals [. . .] in any town or city may, within two months from the date of the mailing of notice of such action, make application, in the nature of an appeal therefrom to the superior court [. . .]." Conn. Gen. Stat. § 12-117a(a)(1). "[A] person cannot claim to be aggrieved by the action of the BAA unless he or she is the owner of the subject property." *5-39 Dartmouth Rd. Holdings, LLC v. Town of Mansfield*, 2014 Conn. Super. LEXIS 2947, *2 (Jud. Dist. New Britain; Dec. 3, 2014) (citing *Megin v. New Milford*, 125 Conn. App. 35, 40 (2010)). Similarly, CGS 12-119 limits the right to appeal an improper assessment to the owner of the property in question and/or certain leases. Conn. Gen. Stat. § 12-119. ***These statutes and the appropriate caselaw limit who can appeal a BAA's decision to the property owner, so a town (including the town assessor) cannot sue itself to overturn its own decision.***

"EXHIBIT 1"

Tom Tyler

From:	Wilcox, John <jwilcox@enfield.org>
Sent:	Monday, June 16, 2025 1:36 PM
To:	Nelson, Jr., Ken; Bromson, Christopher; art.mullen.jr@gmail.com
Cc:	Bielenda, Steven; Tom Tyler; dllonghi@aol.com
Subject:	FW: Mullen Family "PA-490" Farmland
Attachments:	CT Farm Bureau - PA 490 - Sale or Transfer of Land.pdf

Chris,

I have reviewed the situation regarding the Mullen property. I have attached a page from the CT Farm Bureau's guide regarding the PA 490 laws. In the pink shaded section on the Sale or Transfer of PA 490 Land, it states that PA 490 designation does not run with the land and ceases upon sale or transfer of land.

The property in question was owned by a group of people, which I believe are all members of the extended Mullen family. In the past few years, several deeds have been filed with the Town Clerk. These deeds transferred ownership from an original member of the group to a person outside of the original group. These transfers should require a new application for PA 490 status. The new group has not applied. The only application we have on file is from 1973.

Regarding the BAA, they heard Mr. Mullen's appeal and lowered the assessed value of the property to the amount that it would have been if it was in PA 490. The Assessor's Office reduced the assessed value of the property to the amount specified. The BAA also said to put the property into PA 490. However, the Assessor's Office does not believe the BAA has the authority place a property into PA490 without a new application.

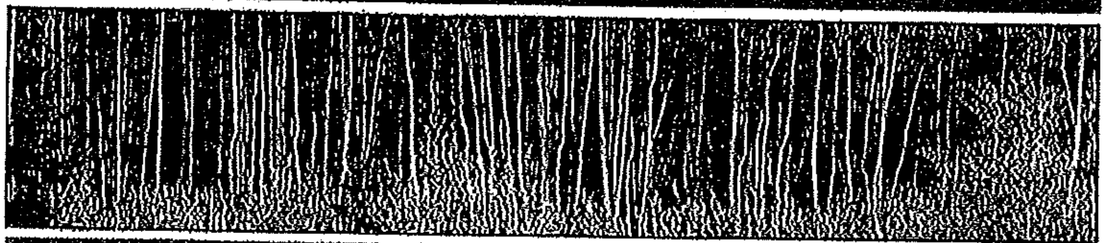
The Assessor's Office believes the BAA has the authority to hear an appeal of PA 490 if an application is denied. However, in this case, the Mullen's refused to submit an application. The Assessor's Office is concerned that the BAA has exceeded their authority in this case because the law requires an application with the transfer of ownership. We have submitted a request for review to the Town Attorney but have not heard back yet. I will follow up with Mark.

PA 490 classification grants the owner a reduced assessed value and therefor a reduction in taxes in return for keeping the property as farmland, open-space or forest. However, if the taxpayer sells, transfers or changes the use of the property or a portion of the property within 10 years, they are required to pay a penalty on the sold or transferred portions. Depending on the relationship between who is transferring the property and who is receiving the property, the penalty may or may not apply and the 10-year holding period may start over.

Thanks,

John A. Wilcox, CPA
Director of Finance
Town of Enfield, CT
Phone: 860-253-6325

TERMINATION OF CLASSIFICATION OF PA 490 LAND AND NOTIFICATION REQUIREMENTS



CGS Section 12-504h addresses the termination of land classified under PA 490 farm, forest, open space or maritime heritage land:

• *Any land classified under PA 490 as farmland pursuant to section 12-107c forest land pursuant to 12-107d,open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall be deemed personal to the particular owner who requests and receives such classification and shall not run with the land.*

• *Any such land which has been classified by a record owner as farm, forest, open space or maritime heritage land shall remain so classified, without filing any new application, subsequent to such classification, notwithstanding the provisions of sections 12-107c,12-107d,12-107e and 12-107g, until either of the following occurs:*

(1) The use of such land is changed to a use other than that described in the application for the existing classification by said record owner or;

Sale or Transfer of PA 490 Land

It is important for any property owner who purchases or is transferred PA 490 farm, forest, open space or maritime heritage land to understand that the classification does not run with the land and ceases upon sale or transfer of land.

It is the responsibility of the new owner of record to reapply to the assessor for classification of PA 490 farm, forest, open space or maritime heritage land to maintain the PA 490 classification.

Without a new application, the land could be taxed at its fair market value and not as PA 490 land.

It is advisable for all new owners of PA 490 land to consult with their assessor well in advance of taking title to such land to assure that they file the appropriate documents within the required filing period.

Landowners who transfer or inherit PA 490 classified land as one of the excepted transfer under CGS Section 12-504c still need to reapply in order to maintain the PA 490 farm, forest, open space or maritime heritage classification.

(2) Such land is sold or transferred by said record owner.

• *Upon the sale or transfer of any such property, the classification of such land as farm, forest, open space or maritime heritage land shall cease as of the date of sale or transfer.*

• *In the event that a change in use of any such property occurs, the provisions of Sec. 12-504e, shall apply in terms of determining the date of change and the classification of land as farm, forest, open space or maritime heritage land shall cease as of such date. (See Appendix A PA 490 General Statutes).*

• *If any of these occur, the land is declassified by the assessor and entered into the town land records. Assessment for this property will then be appraised at fair market value and not the current use value under PA 490.*

■ SPECIAL CONSIDERATIONS REGARDING TERMINATION OF CLASSIFICATION OF PA 490 FARMLAND

There are certain situations when the status of a farming operation may be called into question to determine whether a change of use has occurred that may require an assessor to terminate a PA 490 farmland classification. As stated earlier in this section, a PA 490 classification may only be terminated either due to a change in use other than farmland, forest land, open space or maritime heritage land or change in title. Many of these situations have been decided in the courts and Appendix E of this guide sets forth those cases.

Lack or Loss of Income: Where no income is derived from land classified as PA 490 farmland does not mean that the farmland classification should be terminated and is by no means a reason to declassify the land. PA 490 land classified as farmland may simply be maintained by a farmer for the owner of the classified land for minimal or no dollars or for some type of barter or service. Maintaining fence lines, maple syrup in exchange for the right to tap a landowner's sugar maple trees, hay in exchange for the use of the owner's classified hay land are a few instances to be considered.

Loss of Productivity: Farmland may lay fallow for a number of years due to any number of reasons. An acceptable agricultural practice, such as rotational pasture, may require that certain fields lay fallow for a period of time. Illness,accidents, death in the family, and old age of the farmer may also be instances where farmland may lay

"EXHIBIT 2"

VL 1912 PG 104

CERTIFICATE OF DESCENT
PC-250 REV. 1/92

STATE OF CONNECTICUT

RECORDED:

COURT OF PROBATE
[Type or print in black ink. File certificate with town clerk where real property is situated.]

COURT OF PROBATE, DISTRICT OF Enfield | DISTRICT NO. 049

ESTATE OF
Donald Mullen (03-1032)

DATE OF DEATH
October 11, 1998

Pursuant to C.G.S. §45a-450, this certifies that as appears from the records of this court, said deceased died on the date above written, and the following real property of the decedent is devised or distributed or set out or divided or descends to: *[Give name, place of residence, and share of distributee. Give street or lot number of real property, or, if none, a brief description of the location. C.G.S. § 45a-450.]*

Florence L. Mullen, 8518 Granville Parkway, Apt. 601, LaVista, NB 68128-2432, the decedent's entire one-sixteenth interest in and to a certain piece or parcel of land, together with all buildings thereon, situated in the Town of Enfield, County of Hartford and State of Connecticut, containing 26.5 acres and being the second tract described in a Certificate of Devise in the Estate of Leon Mullen a/k/a Leon F. Mullen dated March 19, 1991 and recorded in the Enfield Land Records, Volume 633, Page 209, bounded and described as follows:

Commencing at a point in the northerly line of the highway, Mullen Road, so-called,
being the southeast corner of land herein conveyed and the southwest corner of land now
or formerly of Alfred King and Beverly King; thence running North 68° 54' 50" West
along the northerly line of the highway Mullen Road, so-called, a distance of Two
hundred twenty (220) feet to a point at the southeast corner of land now or formerly of
Eudora McCray; thence running North 23° 1' 50" East along now or formerly of Eudora
McCray, a distance of Two hundred fifty (250) feet to a point; thence running North 66°
58' 10" West along land now or formerly of Eudora McCray, a distance of Two hundred
fifty (250) feet to a point; thence running South 23° 1' 50" West along land now or
formerly of Eudora McCray, a distance of Two hundred fifty (250) feet to a point on the
northerly line of the highway, Mullen Road, so-called; thence running North 66° 58' 10"
West along the northerly line of Mullen Road, so-called, a distance of Fourteen hundred
sixty-five and 50/100 (1465.50) feet to a point; thence running North 18° 48' 0" East
along easterly line of land now or formerly of State of Connecticut, a distance of Three
hundred thirty-four and 48/100 (334.48) feet; thence running South 69° 57' 50" East
along land now or formerly of Edward Mullen et al, a distance of Nine hundred eighteen
(918) feet; thence North 13° 43' 20" East along land now or formerly of Edward Mullen
et al, a distance of Four hundred seventy-two (472) feet; thence running South 68° 8' 10"
East along the southerly line of land now or formerly of Andrew Ryback, a distance of
One thousand, seventy-two and 80/100 (1072.80) feet to a point; thence running South
19° 54' 10" West along land now or formerly of Edward Wojnar and Alfred King, et al,
partly by each, a distance of Eight hundred sixty three (863) feet to the point and place of
beginning.

For a more particular description, reference should be made to the records of said probate court.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of this court on this 19th day of August, 2004.

DISTRICT OF ... PROBATE ... COURT ... CONNECTICUT
Court Seal

Linda Chr...
Linda Chrzanowski, Clerk

FOR TOWN CLERK'S USE ONLY	FOR COURT USE ONLY Original to: Richard M. Tatoian, Esq. Date sent: August ____, 2004

CERTIFICATE OF DESCENT
PC-250

DOC#0502077

RECEIVED FOR REC... AUG 26 2004
ATTEST ... Town Clerk
3:02 P.M.

Legal Opinion - Mullen Property PA 490

From: Town Attorney (townattorney@enfield.org)

To: jwilcox@enfield.org; knelson@enfield.org; mcoppler@enfield.org; sbielenda@enfield.org; art.mullen.jr@gmail.com; dllonghi@aol.com; vrose@enfield.org; dfroment@enfield.org; tdevine@enfield.org

Cc: townattorney@enfield.org; tom@tylerandtyler.com

Date: Wednesday, July 9, 2025 at 08:26 AM EDT

Please see the attached legal opinion in regards to the above referenced matter.

Office of the Town Attorney
820 Enfield Street
Enfield, CT 06082
Phone: 860-253-6405

Town Of
Enfield
Connecticut

Legal Opinion - Mullen Property PA 490.pdf
737 kB

SIGN-IN SHEET

BAA – 2024 GRAND LIST

SEPTEMBER 8, 2025

APPEAL NUMBER	NAME	TIME
1-35	Connecticut Mulch	12:33
~~1-35~~	~~[illegible]~~	~~12:44~~
37	Nick Larivee	1:03
36	Ellen Martin	1:03
38	Benjamin Price	1:13
39-41	Andrew Staszczak	1:18
42	Rachel Turner	1:18
43	Mike Pelouin	1:16
	~~JOHN PULASKI~~	~~1:30~~
44	~~Fran~~ Fran Crosson	1:34
45	MANUEL RUSSELL	2:15
46	Adam Lewis	3:00
47	Linda Anderson	3:32

SIGN-IN SHEET

BAA – 2024 GRAND LIST

SEPTEMBER 8, 2025

APPEAL NUMBER	NAME	TIME
48	KRISTEN CIECHOWSKI	3:37
49		
50		

2025 Board of Assessment Appeals Hearings & Decision Minutes
Town of Enfield
Grand List for October 1, 2024

DATE: 9/8/2025

Meeting Called to Order by Lori Longhi Chairman.
Members Present, Andrew Urbanowicz & Daniel Degray

Appeal # 36 Hearing Date 9/8/25 Decision Date 9/8/25

Board of Assessment Appeals finds that the MV Owner
MV Owner/Agent: Ellen Martin
Make & Model: 1998 New Beetle
Reason for Appeal: Should be assessed as classic vehicle

Motion to approve appeal was made by Andrew Urbanowicz and seconded by Lori Longhi.
After due consideration and thoughtful deliberation of all evidence in the matter of this appeal, Enfield's Board of Assessment Appeals find that the Property Owner

✓ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal
Or
____ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous	✓	
Daniel Degray	___ Yay	___ Nay
Lori Longhi	___ Yay	___ Nay
Andrew Urbanowicz	___ Yay	___ Nay

	Old Assessment	New Assessment	Difference
TOTAL	2130	500	-1630

2025 Board of Assessment Appeals Hearings & Decision Minutes
Town of Enfield
Grand List for October 1, 2024

DATE: 9/8/2025

Meeting Called to Order by Lori Longhi Chairman.
Members Present, Andrew Urbanowicz & Daniel Degray

Appeal # 38 Hearing Date 9/8/25 Decision Date 9/8/25

Board of Assessment Appeals finds that the MV Owner
MV Owner/Agent: BenjAmin Price

Make & Model: Tesla Model Y

Reason for Appeal: Did not use the Correct MSRP

Motion to approve appeal was made by Andrew Urbanowicz and seconded by Lori Longhi.
After due consideration and thoughtful deliberation of all evidence in the matter of this appeal, Enfield's Board of Assessment Appeals find that the Property Owner

______ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal

Or

✓ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous	✓	
Daniel Degray	___ Yay	___ Nay
Lori Longhi	___ Yay	___ Nay
Andrew Urbanowicz	___ Yay	___ Nay

	Old Assessment	New Assessment	Difference
TOTAL			Ø

2025 Board of Assessment Appeals Hearings & Decision Minutes
Town of Enfield
Grand List for October 1, 2024

DATE: 9/8/2025

Meeting Called to Order by Lori Longhi Chairman.
Members Present, Andrew Urbanowicz & Daniel Degray

Appeal # 39 Hearing Date 9/8/25 Decision Date 9/8/25

Board of Assessment Appeals finds that the MV Owner
MV Owner/Agent: Andrew Staszczak

Make & Model: 1986 Nissan Stanza

Reason for Appeal: Feels car is over-valued

Motion to approve appeal was made by Andrew Urbanowicz and seconded by Lori Longhi.
After due consideration and thoughtful deliberation of all evidence in the matter of this appeal, Enfield's Board of Assessment Appeals find that the Property Owner

_____ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal

Or

✓ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous	✓	
Daniel Degray	______ Yay	______ Nay
Lori Longhi	______ Yay	______ Nay
Andrew Urbanowicz	______ Yay	______ Nay

	Old Assessment	New Assessment	Difference
TOTAL			0

2025 Board of Assessment Appeals Hearings & Decision Minutes
Town of Enfield
Grand List for October 1, 2024

DATE: 9/8/2025

Meeting Called to Order by Lori Longhi Chairman.
Members Present, Andrew Urbanowicz & Daniel Degray

Appeal # 40 Hearing Date 9/8/25 Decision Date 9/8/25

Board of Assessment Appeals finds that the MV Owner
MV Owner/Agent: Andrew Stasczak
Make & Model: 1999 Nissan Altima
Reason for Appeal: Doesn't like Value

Motion to approve appeal was made by Andrew Urbanowicz and seconded by Lori Longhi.
After due consideration and thoughtful deliberation of all evidence in the matter of this appeal, Enfield's Board of Assessment Appeals find that the Property Owner

_____ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal

Or

✓ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous	✓	
Daniel Degray	___ Yay	___ Nay
Lori Longhi	___ Yay	___ Nay
Andrew Urbanowicz	___ Yay	___ Nay

	Old Assessment	New Assessment	Difference
TOTAL			Ø

2025 Board of Assessment Appeals Hearings & Decision Minutes
Town of Enfield
Grand List for October 1, 2024

DATE: 9/8/2025

Meeting Called to Order by Lori Longhi Chairman.
Members Present, Andrew Urbanowicz & Daniel Degray

Appeal # 41 Hearing Date 9/8/25 Decision Date 9/8/25

Board of Assessment Appeals finds that the MV Owner
MV Owner/Agent: Andrew Staszczak

Make & Model: 1985 Pontiac

Reason for Appeal: Doesn't like value

Motion to approve appeal was made by Andrew Urbanowicz and seconded by Lori Longhi.
After due consideration and thoughtful deliberation of all evidence in the matter of this appeal, Enfield's Board of Assessment Appeals find that the Property Owner

______ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal

Or

✓ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous	✓	
Daniel Degray	____ Yay	____ Nay
Lori Longhi	____ Yay	____ Nay
Andrew Urbanowicz	____ Yay	____ Nay

	Old Assessment	New Assessment	Difference
TOTAL			0

2025 Board of Assessment Appeals Hearings & Decision Minutes
Town of Enfield
Grand List for October 1, 2024

DATE: 9/8/2025

Meeting Called to Order by Lori Longhi Chairman.
Members Present, Andrew Urbanowicz & Daniel Degray

Appeal # 42 Hearing Date 9/8/25 Decision Date 9/8/25

Board of Assessment Appeals finds that the MV Owner
MV Owner/Agent: Rachel Turner

Make & Model: 2012 Honda Accord

Reason for Appeal: Car is in poor condition

Motion to approve appeal was made by Andrew Urbanowicz and seconded by Lori Longhi.
After due consideration and thoughtful deliberation of all evidence in the matter of this appeal, Enfield's Board of Assessment Appeals find that the Property Owner

______ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal
Or
✓ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous	✓	
Daniel Degray	___ Yay	___ Nay
Lori Longhi	___ Yay	___ Nay
Andrew Urbanowicz	___ Yay	___ Nay

	Old Assessment	New Assessment	Difference
TOTAL			Ø

2025 Board of Assessment Appeals Hearings & Decision Minutes
Town of Enfield
Grand List for October 1, 2024

9/8/25
Withdrawn
LL.

DATE: 9/8/2025

Meeting Called to Order by Lori Longhi Chairman.
Members Present, Andrew Urbanowicz & Daniel Degray

Appeal # 44 Hearing Date 9/8/25 Decision Date 9/8/25

Board of Assessment Appeals finds that the MV Owner
MV Owner/Agent: Frances Crossen

Make & Model: 2004 GOFOR & 1994 Ranger

Reason for Appeal: Wants to appeal past values (historical Appeal)

Motion to approve appeal was made by Andrew Urbanowicz and seconded by Lori Longhi.
After due consideration and thoughtful deliberation of all evidence in the matter of this appeal, Enfield's Board of Assessment Appeals find that the Property Owner

_____ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal
Or
✓ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous	✓	
Daniel Degray	____ Yay	____ Nay
Lori Longhi	____ Yay	____ Nay
Andrew Urbanowicz	____ Yay	____ Nay

	Old Assessment	New Assessment	Difference
TOTAL			Ø

No relief for historical tax appeal's.

2025 Board of Assessment Appeals Hearings & Decision Minutes
Town of Enfield
Grand List for October 1, 2024

DATE: 9/8/2025

Meeting Called to Order by Lori Longhi Chairman.
Members Present, Andrew Urbanowicz & Daniel Degray

Appeal # 47 Hearing Date 9/8/25 Decision Date 9/8/25

Board of Assessment Appeals finds that the MV Owner
MV Owner/Agent: Linda M. Anderson

Make & Model: 1999 Ford Explorer

Reason for Appeal: 20 year deprictation is not calculated correctly

Motion to approve appeal was made by Andrew Urbanowicz and seconded by Lori Longhi.
After due consideration and thoughtful deliberation of all evidence in the matter of this appeal, Enfield's Board of Assessment Appeals find that the Property Owner

✓ HAS PROVEN beyond a preponderance of evidence the merits of this Appeal

Or

____ FAILED TO PROVE beyond a preponderance of evidence the merits of this Appeal

THEREFORE, THIS APPLICATION WAS GRANTED/DENIED by VOTE as follows:

Unanimous	✓	
Daniel Degray	___ Yay	___ Nay
Lori Longhi	___ Yay	___ Nay
Andrew Urbanowicz	___ Yay	___ Nay

	Old Assessment	New Assessment	Difference
TOTAL	3,550.00	2,410	-1,140