

SUPERIOR COURT
STAMFORD-NORWALK
JUDICIAL DISTRICT

DOCKET NO. FST-CV-23-6060950-1 SUPERIOR COURT

SHORTLINE PROPERTIES, INC. : JUDICIAL DISTRICT OF STAMFORD
2023 OCT 12 P 12: 02

VS. : AT STAMFORD

CITY OF STAMFORD : OCTOBER 12, 2023

MEMORANDUM OF DECISION RE: MOTION FOR ORDER (#103)

This is a taxpayer's administrative appeal, pursuant to General Statutes § 12-117a, from

the decision of the Board of Assessment Appeals of the City of Stamford (Board) which declined to change the valuation assessments made by the Office of the Assessor of the City of Stamford (City) on the Grand List of October 1, 2022, of certain real property owned by the applicant. The applicant, Shortline Properties, Inc., is the owner of real property located at 0 Courtland Avenue, Lot A, Parcel ID 004-2041 in Stamford, Connecticut (property). On October 1, 2022, the City's assessment date, the Tax Assessor of the City (Assessor) valued one hundred percent of the property's fair market value at the property at \$2,410,440. Pursuant to the Assessor's determination that all property located within the City should be liable for taxation at seventy percent of its true and actual value on the assessment date, the property was assessed at \$1,687,310. The applicant filed an appeal to the Board, claiming to be aggrieved by this valuation. On February 27, 2023, the Board declined to conduct an appeal hearing and made no change to the valuation. The applicant filed this appeal, pursuant to General Statutes § 12-117a, on April 24, 2023.

Because the assessed value of the property was one million dollars or more, the applicant was required to file its own appraisal of the property that was the subject of the application. See General Statutes § 12-117a (a) (2). The applicant, in a Motion for Order (Docket Entry No. 103), now requests that this court grant an order finding that an appraisal, dated as of December 30,

2020, satisfies the applicant's obligations under § 12-117a (a) (2). The City filed an objection to this motion on July 14, 2023 (Docket No. 106) and again on July 20, 2023 (Docket No. 109), which also refers to other filings by the plaintiff. Plaintiff's motion appeared on the short calendar for September 7, 2023. For the reasons more fully explained below, the court denies the motion and holds that the statute requires the filing of an appraisal as of the valuation date – here October 1, 2022.

THE APPLICABLE STATUTE

Subdivision (a) (2) was added to § 12-117a through Number 22-118 of the 2022 Public Acts and requires current tax appeal applicants to file an individual appraisal of the property at issue ~~if the assessed value of the property is one million dollars or more and the application~~ concerns valuation of that property. See Public Acts 2022, No. 22-118, § 468. Specifically, § 12-117a (a) (2) provides:

For any application made on or after July 1, 2022, under subparagraph (B) of subdivision (1) of this subsection, if the assessed value of the real property that is the subject of such application is one million dollars or more and the application concerns the valuation of such real property, the applicant shall file with the court, not later than one hundred twenty days after making such application, an appraisal of the real property that is the subject of the application. Such appraisal shall be completed by an individual or a company licensed to perform real estate appraisals in the state. The court may extend the one-hundred-twenty-day period for good cause. If such appraisal is not timely filed, the court may dismiss the application. (Emphasis added.)

CONTENTIONS OF THE PARTIES

The applicant argues that the language of § 12-117a (a) (2) permits it to file, within one hundred and twenty days after the filing of the application, an appraisal prepared almost two years before the assessment date of the property that is the subject of the application. Because this application was filed on April 24, 2023, and the appraisal was filed on June 13, 2023, which is less

than 120 days after the filing of the application, the applicant contends that it has satisfied the requirements of § 12-117a (a) (2). In response, the City argues that § 12-117a (a) (2) requires an applicant to provide an appraisal of the subject property regarding its value for tax purposes as of the relevant assessment date. It further claims that the purpose of the amendment is to discourage frivolous appeals and to defer the expenditure of municipal funds until it becomes clear that the plaintiff applicant has a valid basis for questioning the valuation of the relevant property. Because the City's assessment date was October 1, 2022, the City contends that the applicant's December 30, 2020 appraisal does not satisfy the requirements of § 12-117a (a) (2).

DISCUSSION

“When construing a statute, [o]ur fundamental objective is to ascertain and give effect to the apparent intent of the legislature. . . . In other words, we seek to determine, in a reasoned manner, the meaning of the statutory language as applied to the facts of [the] case, including the question of whether the language actually does apply. . . . In seeking to determine that meaning, General Statutes § 1-2z directs us first to consider the text of the statute itself and its relationship to other statutes. If, after examining such text and considering such relationship, the meaning of such text is plain and unambiguous and does not yield absurd or unworkable results, extratextual evidence of the meaning of the statute shall not be considered. . . . The test to determine ambiguity is whether the statute, when read in context, is susceptible to more than one reasonable interpretation. . . . When a statute is not plain and unambiguous, we also look for interpretive guidance to the legislative history and circumstances surrounding its enactment, to the legislative policy it was designed to implement, and to its relationship to existing legislation and common-law principles governing the same general subject matter” (Internal quotation marks omitted.) *Parrott v. Colon*, 213 Conn. App. 375, 382-383 (2022).

ANALYSIS

The text of Section 12-117a (a) (2)¹ requires a filing of “an appraisal of the real property that is the subject of the application.” The application and appeal from the Board of Assessment Appeals was filed with the court as the complaint herein. Docket No. 100.31. The application provides in Paragraph 5 that “[t]he valuation of the Property placed thereon by the Assessor and Board, as of October 1, 2022, was . . . grossly excessive, disproportionate and unlawful.” (Emphasis added.) As a result, the subject matter of the application is the value of the property as of October 1, 2022, the valuation date, and the statute requires an appraisal as of that date.

This is the only interpretation of the statute that makes sense and does not lead to absurd or unworkable results. As stated by the Appellate Court in *Kohl's Dept. Stores, Inc. v. Rocky Hill*, 195 Conn. App. 831, 837-838, cert. denied, 335 Conn. 917 (2020),

In a § 12-117a appeal, the court [first] determines whether the board’s action aggrieved the taxpayer. . . . A taxpayer satisfactorily demonstrates aggrievement where the board’s action will require the payment of an unjust and, therefore, illegal tax. . . . [T]he trial court . . . must determine whether the plaintiff has offered sufficient, credible evidence that the subject property has been overvalued.” (Citations omitted; internal quotation marks omitted.)

An appraisal that does not evaluate the property as of the valuation date, like applicant’s 2020 appraisal, does not provide the court with the evidence that it needs comply with the statute and determine if the taxpayer is aggrieved by the 2022 assessment.

Further, subdivision (a) (2) permits the court to “extend the one-hundred-twenty-day-period [to file an appraisal] for good cause.” Yet, if an applicant could file an appraisal of the property as of any date, there would be no need for a court to extend the filing period to allow an

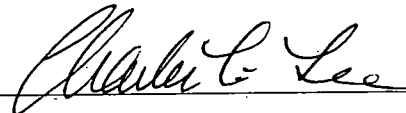
¹ Section 12-117a (a) (2) refers to “subparagraph (B) of subdivision (1) of this subsection;” however, there is no such provision to be found in the statute.

applicant to secure an up-to-date appraisal, for example. Logically, the inclusion of this language in the statute indicates that the legislature intended for tax appeal applicants to file an appraisal of their property as of the relevant assessment date.

Finally, construing the statute to permit tax appeal applicants to file an appraisal of their property from any time preceding the relevant assessment date could open the door to spurious and frivolous actions wherein applicants present no determinative evidence that their property is being overvalued. While the submission of a recent appraisal might be relevant to the value of the

property over time, the applicant would still need to submit an up-to-date appraisal to demonstrate that the property had been overvalued on the relevant assessment date. Accordingly, accepting the applicant's interpretation of § 12-117a (a) (2) could lead to absurd and unworkable results, and must be rejected.

Therefore, the applicant's December 30, 2020 appraisal does not satisfy the requirements of § 12-117a (a) (2), and the applicant's Motion for Order (Docket Entry No. 103) is denied.



Hon. Charles T. Lee, JTR

DECISION ENTERED IN
ACCORDANCE WITH THE
FEE HANDBOOK 10/12/23.
JDN SENT 10/12/23.

