

## Challenges in Adjudicating Property Tax Disputes

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Volume and Types of Cases

Business Tax Appeals- Corporate,  
Income, Sales  
Property Tax Appeals



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A special session of the Superior Court established to hear state and municipal tax appeals and appeals from state administrative agencies under the Uniform Administrative Procedure Act (C.G.S. sec. 4-166 et seq.). It is located at [New Britain Superior Court](#), 20 Franklin Square, New Britain, CT 06051.

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**The Tax and Administrative Appeals Session has exclusive statewide jurisdiction over appeals taken from:**  
 orders of the Department of Revenue Services,  
 certain decrees of the courts of probate,  
 orders of the Secretary of the Office of Policy and Management and decisions of the Penalty Review Committee.

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**This jurisdiction covers the following areas:**  
 Insurance company taxes  
 Hospital taxes  
 Medical service corporation taxes  
 Corporate business tax  
 Gross earnings tax  
 Railroad company taxes  
 Public service company taxes  
 Cigarette tax  
 Tobacco products tax  
 Succession tax (appeals from probate)  
 Estate income tax Sales and use tax  
 Alcoholic beverage tax  
 Motor vehicle fuel tax  
 Motor carrier tax  
 Dividends tax  
 Admissions, cabaret and dues tax  
 Petroleum products tax  
 Gross earnings tax  
 Income tax  
 Real estate conveyance tax

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Appeals arising from challenges to municipal assessments of real and personal property are governed by General Statutes §§12-117a and 12-119 and must be filed with the Superior Court for the judicial district where the municipality is located. Therefore, the Tax and Administrative Appeals Session does not have statewide jurisdiction over these type of appeals.

Municipal property tax appeals filed in the New Britain judicial district as well as tax appeals filed in the Hartford judicial district (all of which are transferred to New Britain) are adjudicated to their final disposition in the New Britain judicial district. In all other judicial districts (Ansonia-Milford, Danbury, Fairfield, Litchfield, Middlesex, New Haven, New London, Stamford-Norwalk, Tolland, Waterbury, and Windham), the presiding judge may order municipal property tax appeals to be transferred to the Tax and Administrative Appeals Session for full disposition.

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All municipal property tax appeals cases handled by the Tax and Administrative Appeals Session shall be subject to the Standing Order on Administrative Appeals under the UAPA and Tax Appeals (December, 2014), which is available through the link on the side of this page.

All tax trials in the Tax and Administrative Appeals Session are heard de novo before a Judge of the Superior Court or a Judge Trial Referee. There are no jury trials.



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**It is the mission of the Tax and Administrative Appeals Session to afford taxpayers a prompt and impartial hearing and disposition of their disputes with the Department of Revenue Services and local tax assessors.**

**The Tax and Administrative Appeals Session also strives to attain the following objectives:** provide to the taxpayer an expeditious, convenient, equitable and effective determination of his or her tax liability in a manner that is cost efficient for both the taxpayer and the state; create a consistent, uniform body of tax law for the guidance of taxpayers, tax professionals and tax administrators, in order to promote predictable application of the tax laws; make decisions of the Tax and Administrative Appeals Session readily available to taxpayers, tax professionals and tax administrators; and promote the development of a qualified and informed state tax bar.

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“The difference between a claim brought under § 12-117a and a claim brought under § 12-119 was explained by our Supreme Court in *Breezy Knoll Ass’n, Inc. v. Morris*, 286 Conn. 766, 778 n.20, 946 A.2d 215 (2008): ‘[Section] 12-119 requires an allegation that something more than mere valuation is at issue. It is this element that distinguishes § 12-119 from its more frequently evoked companion, [§ 12-117a]. . . . Under § 12-119, there are two possible grounds for recovery: the absolute nontaxability of the property in the municipality where situated, and a manifest and flagrant disregard of statutory provisions.’ ‘In short, § 12-117a is concerned with overvaluation, while [t]he focus of § 12-119 is whether the assessment is illegal.’ (Internal quotation marks omitted.) *Griswold Airport, Inc. v. Madison*, 289 Conn. 723, 740, 961 A.2d 338 (2008).” [Wiele v. Board Of Assessment Appeals of the City Of Bridgeport, 119 Conn. App. 544, 548 n. 2, 988 A.2d 889 \(2010\).](#)

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The burden, in the first instance, is upon the plaintiff to show that he has, in fact, been aggrieved by the action of the board in that his property has been overassessed.... In this regard, [m]ere overvaluation is sufficient to justify redress under [§ 12-117a], and the court is not limited to a review of whether an assessment has been unreasonable or discriminatory or has resulted in substantial overvaluation.... Whether a property has been overvalued for tax assessment purposes is a question of fact for the trier.... The trier arrives at his own conclusions as to the value of land by weighing the opinion of the appraisers, the claims of the parties in light of all the circumstances in evidence bearing on value, and his own general knowledge of the elements going to establish value including his own view of the property.' *Konover v. West Hartford*, 242 Conn. 727, 734-35, 699 A.2d 158 (1997).” [Redding Life Care, LLC v. Town of Redding, 308 Conn. 87, 99-100, 61 A.3d 461 \(2013\).](#)

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<http://www.jud.ct.gov/lawlib/Notebooks/Pathfinders/PropertyTaxAppeals.PDF>  
**What is the procedure for scheduling cases for pre-trial?**  
 The Tax and Administrative Appeals Session will schedule a pre-trial as soon as an appearance has been filed on behalf of the defendant. You do not need to request that a pre-trial be scheduled. A judicial notice will be sent to the parties informing them of the date and time of the pre-trial, as well as the standing orders. If the date is inconvenient, or if there will be difficulty complying with the standing orders, you should contact the Tax and Administrative Appeals Session immediately.  
**What is the procedure for scheduling cases for trial?**  
 If a settlement is not reached at the pre-trial conference, the parties will be required to select a trial date at that time. However, the judge or special master conducting the pre-trial may require the parties to return for an additional pre-trial if he or she believes it will be productive

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**When are cases scheduled for trial?**  
 The Tax and Administrative Appeals Session generally has open dates available for trial 4-5 months in the future.  
**Who selects the trial dates?**  
 The parties will confer with a member of the Tax and Administrative Appeals Session staff in an attempt to select a date amenable both to them and the court.

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Representing Yourself **Quick Links**

[Court Service Centers](#)

[Public Information Desks](#)

[Self-Help](#)

[Videos and Slidecasts](#)

[Frequently Asked Questions](#)

[Can I get some general information on representing myself?](#)

[What are some tips for representing myself?](#)

[Can I look at my court case?](#)

[Where can I find out about court resources and forms?](#)

[What should you do to get ready for a court hearing?](#)

[What is limited scope representation?](#)

[Common Legal Words](#)



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This is a list of some things the Court Service Center staff *CAN* do for you:

- explain and answer questions about how the court works.
- give you contact information for local legal services and programs, and other services where you can get legal information.
- give you general information about court rules, procedures, and practices.
- give you court schedules and information on how to get a case heard by the court.
- give you information about your case file.
- give you work space, where available, to prepare your forms and documents.
- usually answer questions about court deadlines and how to figure them out.

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This is a list of some things we are *UNABLE* to do for you:

- tell you whether or not you should bring your case to court.
- tell you what words to use in your court papers. (However, we can check your papers for completeness. For example, we can check for signatures, notarization, correct Judicial District, correct case number, and presence of attachments.)
- tell you what to say in court.
- give you an opinion about what will happen if you bring your case to court.
- talk to the judge for you.
- let you talk to the judge outside of court.
- change an order signed by a judge

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**NYC Rules:** An administrative law judge shall take appropriate steps to ensure that any party not represented by an attorney or other relevant professional has the opportunity to have his or her case fully heard on all relevant points by:

- (i) liberally construing and allowing amendment of papers;
- (ii) providing brief information about the nature of the hearing, who else is participating in the hearing and how the hearing will be conducted;
- (iii) providing brief information about what types of evidence may be presented;
- (iv) being attentive to language barriers that may affect parties or witnesses;
- (v) questioning witnesses to elicit general information and to obtain clarification;
- (vi) modifying the traditional order of taking evidence;
- (vii) minimizing the use of complex legal terms;
- (viii) explaining the basis for a ruling when made during the hearing or when made after the hearing in writing;
- (ix) making referrals to resources that may be available to assist the party in the preparation of the case.

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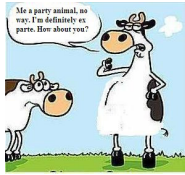
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**NYC Rules (cont'd)**  
 An administrative law judge shall ensure that any steps taken in fulfillment of the obligations of this paragraph are reflected in the record of the proceeding. A communication between a City administrative law judge and a litigant made in fulfillment of the obligations of this paragraph remains subject to the restrictions on ex parte communications contained in the preceding paragraph.




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**Making the Record**

- Completeness
- Reliance on experts
- Questioning by judge
- Additional documents



"And finally, Doctor, in your expert medical opinion, is this lamp in my attempt anything to be concerned about?"

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**Deciding the Case**

Issues as presented by the parties

Arriving at own conclusion



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**Issues:**

Capitalization rates – surveys; built up cap rates

Business value – separating enterprise value from real property value

Expert testimony- reviewing appraisals; engineering reports

Cross examination



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**Special Purpose Properties**

- Golf Courses
- Arenas & Stadiums
- Marinas
- Casinos
- Built to Suit properties



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