

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

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## **TAX - CONNECTICUT**

### **Kettle Brook Realty, LLC v. Town of East Windsor**

**Supreme Court of Connecticut - January 24, 2017 - A.3d - 324 Conn. 544 - 2017 WL 194255**

Property owner filed municipal tax appeal seeking reduction in property's assessed value.

The Superior Court granted town's motion to dismiss. Property owner appealed. The Appellate Court affirmed. Property filed petition for certification to appeal, which was granted.

The Supreme Court of Connecticut held that appeal was commenced when property owner served appeal documents on municipality, which was outside of two-month deadline, and not when appeal documents were filed with Superior Court, which was within two-month deadline, and thus appeal was untimely.