

Bond Case Briefs

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TAX - CONNECTICUT

Tuohy v. Town of Groton

Supreme Court of Connecticut - May 28, 2019 - A.3d - 331 Conn. 745 - 2019 WL 2203731

Taxpayers, who owned real, residential property in certain neighborhood, brought action against town and town assessor, challenging assessed value of their properties following revaluation conducted by town and seeking reduction of assessments.

Taxpayers moved for class certification. The Superior Court granted motion. Action was thereafter transferred, and following trial to the court, the Superior Court entered judgment for town and assessor. Taxpayers appealed.

The Supreme Court held that:

- Assessor's use of 1.35 adjustment factor to compensate for patterns of undervaluation of properties in neighborhood was not illegal, and
- Taxpayers failed to present any credible evidence of property values, as required to prove that valuation was manifestly excessive.

Town assessor's use, during mass-appraisal process for revaluation of real property, of 1.35 adjustment factor to compensate for patterns of undervaluation of properties in certain neighborhood relative to other neighborhoods in town was not illegal; use of ratio studies and direct equalization via application of adjustment factors was established component of mass-appraisal practice under uniform standards of professional appraisal practice and was specifically embraced by body that promulgated standards, and, further, assessor's methodology was consistent with regulations promulgated by Office of Policy and Management, and Office itself ultimately certified results of appraisal.

Taxpayers, who owned real property in certain neighborhood and who challenged property values assessed during town's revaluation, failed to present any credible evidence of property values, as required to prove that valuation was manifestly excessive for purposes of statute providing remedy when property was wrongfully assessed, although one taxpayer testified that neighborhood experienced 25% decrease in home-sale prices in two years prior to revaluation, where town assessor testified that application of 1.35 adjustment factor to properties in neighborhood was necessary to bring median assessment-to-sales ratio for neighborhood in line with other neighborhoods in town and to keep properties in neighborhood from being undervalued, and therefore undertaxed, relative to rest of town.