
TAX - CONNECTICUT

Nutmeg Housing Development Corporation v. Town of Colchester

Supreme Court of Connecticut - December 27, 2016 - A.3d - 324 Conn. 1 - 2016 WL 7374650

Taxpayer sought judicial review of decision of town's board of assessment appeals upholding town's valuation, for property tax purposes, of taxpayer's land, on which age and income restricted apartment complex was located.

The Superior Court rendered judgment for town. Taxpayer appealed.

On transfer from the Appellate Court, the Supreme Court of Connecticut held that:

- Clear error standard governed review, and
- Taxpayer failed to demonstrate aggrievement, as initial burden in obtaining relief from town's valuation.

Supreme Court would review under the deferential clear error standard the trial court's decision rejecting taxpayer's challenge to town's valuation of taxpayer's land for property tax purposes, where trial court's rejection of taxpayer's valuation was based on court's credibility determination in light of flaws it perceived in the data used by taxpayer's appraiser, rather than a determination as to the proper standards governing the valuation.

Taxpayer failed to demonstrate aggrievement, as initial burden in obtaining relief from town's valuation, for property tax purposes, of taxpayer's parcel, on which age and income restricted apartment complex was located. Valuation of taxpayer's appraiser relied on unrestricted market properties to determine reasonable income and expense figures, town's appraiser testified that adjustments were required given the age and income restrictions, and taxpayer provided no testimony to support its calculation under statute providing capitalized value of net rental income as basis for property valuation.

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