

## Appealing Real Property Tax Assessments

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### Issue

Summarize the process for appealing real property tax assessments in Connecticut.

This report updates OLR Report [2009-R-0335](#).

### Filing, Hearing, and Deciding Appeals

Under the law, anyone aggrieved by a property tax assessor's actions can appeal those actions to the town's board of assessment appeals. The aggrieved person must do so in writing on or before February 20. The written appeal must include, among other things, the person's name, a description of the property, the reasons for the appeal, and the person's estimate of the property's value ([CGS § 12-111](#)).

The board must hold a hearing on any appeal except those for commercial, industrial, utility, or apartment properties assessed at over \$1 million ([CGS § 12-111](#)). In cases where the board must hold a hearing or chooses to hold one, it generally must:

1. notify the appellant of the hearing's date, time, and place by March 1;
2. hold the hearing in March; and
3. decide the appeal by the last business day of March ([CGS §§ 12-110 & 12-111](#)).

If the board chooses not to hold a hearing on business or apartment property assessed at over \$1 million, it must notify the appellant about its decision by March 1. Such an appellant may appeal the board's decision directly to Superior Court ([CGS § 12-111](#)).

The timeframe for hearing appeals can be extended by the town's chief executive officer (CEO) if the assessors and the board need more time to complete their work. The length of the extension depends on whether the town completed a revaluation. If it did, the CEO must extend the timeframe for up to two months. Otherwise, he or she can extend the period for up to one month. In either case, the extension pushes back the deadline for requesting a hearing to March 20 and the deadline for notifying appellants about the hearing date, place, and time to April 1. The CEO must notify the Office of Policy and Management (OPM) about the extension within two weeks of granting it (CGS §§ [12-117](#) & [12-111](#)).

If OPM authorizes a municipality to delay a revaluation due to the number of pending appeals, then a grand list based on the prior year's assessments must be finalized within 30 days of OPM authorizing the revaluation postponement. Increase notices must be sent to taxpayers within 10 days and taxpayers must be given the right to appeal within 30 days of the notice (CGS § [12-117](#)).

Table 1 outlines the standard appeals process.

**Table 1: General Assessment Appeals Deadlines**

<i>Event</i>	<i>Regular Deadline</i>
Assessors must complete and sign grand list	January 31
Assessors must notify owners whose assessment was increased	Within 10 days of completing grand list
Individuals wishing to appeal assessments must file a written appeal with the board of assessment appeals	February 20
Appeals board notifies appellants about the date, place, and time of the appeal hearing	March 1
Board hears and decides appeals	March 1–March 31

## Board's Action

The law allows the board to increase or decrease the assessment on any taxable real property or any interest in it ([CGS § 12-111](#)). But the board can reduce the assessment only if:

1. the appellant or his or her attorney or agent appears at the hearing and agrees to be sworn before the board and answers all questions regarding the property and
2. it records the reduction in the minutes of the board's meeting ([CGS § 12-113](#)).

If the board increases or decreases the assessment, the law generally freezes the new value until the next time the town revalues property ([CGS § 12-111](#)), which all towns must do at least once every five years. But the assessor can change the board's assessment to comply with a court order, correct an error, or reflect a change in the property's physical characteristics (e.g., addition of a new room, demolition of an existing room). An assessor may change the assessment for other reasons before the next revaluation, but the law requires the assessor to explain to the board in writing the reasons for doing so and append them to the property's record card ([CGS § 12-111](#)).

## **Appeals to Superior Court**

The appellant can appeal the board's action to the Superior Court for the judicial district where the property is located, but the appeal does not suspend any action the town is taking to collect up to 75% of the tax owed on the property (90% for property assessed at \$500,000 or more). Appeals must be made within two months of the date the board mails notice of its decision ([CGS § 12-117a](#)).

Taxpayers may bring wrongful tax claims directly to Superior Court (without first appealing to the board). A wrongful tax is one that is laid on property that is not taxable or was computed on an assessment which, considering all the circumstances, was manifestly excessive and could not have been arrived at except by disregarding the property valuation statutes. This type of appeal must be filed within one year of the October 1st assessment date related to the assessment being appealed ([CGS § 12-119](#)).

JSB:cmg