DOCKET NO.: HHB-CV-24-6087842-S

MANCHESTER/HEBRON AVENUE, LLC	:	SUPERIOR COURT
	:	
	:	JUDICIAL DISTRICT OF NEW BRITAIN
v.	:	
	:	TAX AND ADMINISTRATIVE APPEALS SESSION
	:	
TOWN OF GLASTONBURY	:	JULY 22, 2026

MEMORANDUM OF DECISION

The plaintiff, Manchester/Hebron Avenue, LLC (MHA), appeals the real property municipal tax assessment levied by the defendant, the Town of Glastonbury, on the real property and improvements located at 1191 Manchester Road in the Town of Glastonbury (the subject property). The plaintiff proceeds pursuant to General Statutes §§ 12-117a and 12-119. As set forth below, the court finds that the fair market value (FMV) of the subject property is $531,800 as of October 1, 2023, the date of assessment.

LEGAL STANDARD

A trial court hears tax appeals pursuant to General Statutes § 12-117a de novo and must arrive at its own conclusions as to the value of the property at issue by evaluating all of the evidence, including the opinions of appraisers. The court is to apply its general knowledge and experience in evaluating all of the evidence presented. See *Davis* v. *Westport*, 61 Conn. App. 834, 840, 767 A.2d 1237 (2001).

"Valuation is a matter of fact to be determined by the trier's independent judgment. . . . In actions requiring such a valuation of property, the trial court is charged with the duty of making an independent valuation of the property involved. . . . No one method of valuation is controlling and . . . the court may select the one most appropriate

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in the case before it. . . . Moreover, a variety of factors may be considered by the trial court in assessing the value of such property. . . . The trier arrives at his own conclusions by weighing the opinions of the appraisers, the claims of the parties, and his own general knowledge of the elements going to establish value, and then employs the most appropriate method of determining valuation. . . . The trial court has broad discretion in reaching such conclusion, and its determination is reviewable only if [it] misapplies or gives an improper effect to any test or consideration which it was [its] duty to regard." (Internal quotation marks omitted.) *Abington, LLC* v. *Avon,* 101 Conn. App. 709, 715, 922 A.2d 1148 (2007).

DISCUSSION

This matter was tried to the court on April 29, 2026. The court heard testimony from Richard Hayes, a principal at MHA, Sean Hagearty, a real estate appraiser testifying on behalf of MHA, and Rocco Quaresima, a real estate appraiser testifying on behalf of the Town of Glastonbury. Nineteen exhibits were entered into evidence, of which the appraisals of the respective parties were the primary evidence. As the trier of fact, the court must weigh the evidence and determine the credibility of witnesses. *Connecticut Light & Power Co.* v. *Proctor*, 324 Conn. 245, 259, 152 A.3d 470 (2016). "[I]t is the *exclusive province of the trier of fact to weigh the conflicting evidence, determine the credibility of witnesses and determine whether to accept some, all or none of a witness' testimony*. . . ." (Emphasis in original; internal quotation marks omitted.) *Palkimas* v. *Fernandez*, 159 Conn. App. 129, 133, 122 A.3d 704 (2015). With these principles in mind, the court makes the following findings of fact.

The subject property is located at 1191 Manchester Road in the Town of Glastonbury, Connecticut. On October 1, 2023, the real property and improvements at the subject property were owned by Manchester/Hebron Avenue, LLC (MHA). The date of assessment and/or valuation in this matter is October 1, 2023.

The subject property consists of a 2.40 acre parcel of vacant land at the intersection of Manchester Road and Hebron Avenue. The site is encumbered by steeply rising topography and MHA is in the process of excavating the site and removing the fill to create a sufficiently leveled area capable of supporting development. In July of 2022, the subject property was approved by the Town of Glastonbury Planning and Zoning Commission (P&Z) for a five-story apartment building containing a total of 74 units and paved parking for 87 vehicles. Per the terms of the P&Z approval, 30% of the subject property's housing units - 23 total - are to be set aside as affordable housing.

As fact finder, based on the evidence presented at trial, the court concludes that as of the date of assessment, there were still construction costs that were necessary to incur in order to make the subject property ready for development. These necessary costs are $200,000 for the remaining grading work at the subject property and $718,200 to connect the subject property to local sewers.

The Glastonbury assessor set the FMV of the subject property at $686,900 as of the assessment date. MHA's appraiser, Mr. Hagearty, found the FMV of the subject property to be $355,000 as of the date of assessment. Glastonbury's appraiser, Mr. Quaresima, appraised the FMV of the subject property at $1,480,000 as of the date of assessment. Both Mr. Hagearty and Mr. Quaresima are well qualified to offer their estimates of value. Both parties agree, and the court does conclude, that the highest and best use of the subject property is as a residential apartment complex with a component of affordable housing as approved by the Glastonbury P&Z. Both parties also agree, and the court also does conclude, that the only appropriate way to value the subject property is by using the comparable sales method. See Ex. A, at 43; Ex. 4, at 36.

Mr. Hagearty's and Mr. Quaresima's initial FMV estimates for the subject property are nearly identical. Mr. Hagearty estimates a FMV of $1,450,000, see Ex. 4, at 52, while Mr. Quaresima estimates a FMV of $1,480,000, see Ex. A, at 53. Nevertheless, based on the evidence presented at trial, the court concludes that Mr. Hagearty is correct to deduct certain costs necessary to make the subject property suitable for the development approved by the Glastonbury P&Z. The court concludes that $200,000 for unfinished grading work and $718,200 to connect the subject property to local sewers are necessary costs that subtract from the subject property's FMV because any reasonable buyer would be aware that these costs would have to be incurred before construction on the P&Z approved housing project could begin.[1] Deducting these amounts from Mr. Hagearty's estimate of FMV, the court finds that the FMV of the subject property is $531,800 (1,450,000 – ($718,200 + $200,000) = $531,800) as of the date of the assessment, October 1, 2023.

Finally, the court concludes that MHA has failed to present sufficient evidence to support any claim of a disproportionate tax burden. Based on the evidence presented at

[1] The court concludes that Mr. Hagearty's other suggested deductions are not warranted. Ex 4, at 53.

trial, there is an insufficient factual basis to conclude that the "comparable" properties cited by MHA in support of its disproportionate tax claim are in fact comparable to the subject property. See Ex 4, at 9-11; Ex. 5. The court finds for the Town of Glastonbury on any claim of disproportionate tax burden. Similarly, the court finds that there was no evidence presented at trial to support a claim of "misfeasance or nonfeasance by the taxing authorities, or [that] the assessment was arbitrary or so excessive or discriminatory as in itself to show a disregard of duty on their part." See *Loch View, LLC* v. *Town of Windham*, 237 Conn. App. 462, 512-13, 353 A.3d 1 (2026). Therefore, the court finds for the Town of Glastonbury on MHA's claim under General Statutes § 12-119.

CONCLUSION

For all the foregoing reasons, the court finds that the plaintiff has been aggrieved and that judgment shall enter in favor of the plaintiff, Manchester/Hebron Avenue, LLC, on its claim of over valuation under General Statutes § 12-117a. Taxes on the real property and improvements located at 1191 Manchester Road in the Town of Glastonbury shall be assessed based upon seventy percent of the foregoing full fair market value and the applicable mil rate.

Budzik

Budzik, J.