

DOCKET NO. NNH-CV-17-6071600-S : SUPERIOR COURT
F.O.H., INC. :
VS. : JUDICIAL DISTRICT OF NEW HAVEN
CITY OF NEW HAVEN, NEW HAVEN
TAX ASSESSOR, BOARD OF TAX : AT NEW HAVEN
REVIEW FOR THE CITY OF NEW
HAVEN and CITY OF NEW HAVEN :
BOARD OF ASSESSMENT APPEALS : SEPTEMBER 25, 2017

ANSWER

FIRST COUNT – AS TO 96 HUBINGER STREET:

1. As to the allegations contained in Paragraph 1 of the First Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the First Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the First Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the First Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that "[b]ased upon 70.0% assessment, the 100% fair market value for 96 Hubinger Street is indicated to equal \$215,900.00," the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the First Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the First Count of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

SECOND COUNT – AS TO 96 HUBINGER STREET:

1-3. Answers to Paragraphs 1-3 of the First Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Second Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Second Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Second Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Second Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

THIRD COUNT – AS TO 396 WHALLEY AVENUE:

1. As to the allegations contained in Paragraph 1 of the Third Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Third Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Third Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Third Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that "[b]ased upon 70.0% assessment, the 100% fair market value for 396 Whalley Avenue is indicated to equal \$283,300.00," the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Third Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Third Count of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

FOURTH COUNT – AS TO 396 WHALLEY AVENUE:

1-3. Answers to Paragraphs 1-3 of the Third Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Fourth Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Fourth Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Fourth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Fourth Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

FIFTH COUNT – AS TO 187 WEST PARK AVENUE:

1. As to the allegations contained in Paragraph 1 of the Fifth Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Fifth Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Fifth Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Fifth Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that "[b]ased upon 70.0% assessment, the 100% fair market value for 187 West Park Avenue is indicated to equal \$258,400.00," the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Fifth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Fifth Count of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

SIXTH COUNT – AS TO 187 WEST PARK AVENUE:

1-3. Answers to Paragraphs 1-3 of the Fifth Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Sixth Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Sixth Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Sixth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Sixth Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore,

Defendants deny the allegations and leave the Plaintiff to its proof.

SEVENTH COUNT – AS TO 243 ELLSWORTH AVENUE:

1. As to the allegations contained in Paragraph 1 of the Seventh Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Seventh Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Seventh Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Seventh Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that "[b]ased upon 70.0% assessment, the 100% fair market value for 243 Ellsworth Avenue is indicated to equal \$152,900.00," the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Seventh Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Seventh Count of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

EIGHTH COUNT – AS TO 243 ELLSWORTH AVENUE:

1-3. Answers to Paragraphs 1-3 of the Seventh Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Eighth Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Eighth Count of Plaintiff's

Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Eighth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Eighth Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

NINTH COUNT – AS TO 249 ELLSWORTH AVENUE:

1. As to the allegations contained in Paragraph 1 of the Ninth Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Ninth Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Ninth Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Ninth Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that “[b]ased upon 70.0% assessment, the 100% fair market value for 249 Ellsworth Avenue is indicated to equal \$235,800.00,” the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Ninth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Ninth Count of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore,

Defendants deny the allegations and leave the Plaintiff to its proof.

TENTH COUNT – AS TO 249 ELLSWORTH AVENUE:

1-3. Answers to Paragraphs 1-3 of the Ninth Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Tenth Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Ninth Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Tenth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Tenth Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

ELEVENTH COUNT – AS TO 203 NORTON STREET:

1. As to the allegations contained in Paragraph 1 of the Eleventh Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Eleventh Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Eleventh Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Eleventh Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that "[b]ased upon 70.0% assessment, the 100% fair market value for 203 Norton Street is indicated to equal \$203,600.00," the allegation is admitted.

As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Eleventh Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Eleventh Count of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

TWELFTH COUNT – AS TO 203 NORTON STREET:

1-3. Answers to Paragraphs 1-3 of the Eleventh Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Twelfth Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Twelfth Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Twelfth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Twelfth Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

THIRTEENTH COUNT – AS TO 209 NORTON STREET:

1. As to the allegations contained in Paragraph 1 of the Thirteenth Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Thirteenth Count of

Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Thirteenth Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Thirteenth Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that "[b]ased upon 70.0% assessment, the 100% fair market value for 209 Norton Street is indicated to equal \$238,000.00," the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Thirteenth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Thirteenth Count of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

FOURTEENTH COUNT – AS TO 209 NORTON STREET:

1-3. Answers to Paragraphs 1-3 of the Thirteenth Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Fourteenth Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Fourteenth Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Fourteenth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Fourteenth Count of

Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself.

Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

FIFTEENTH COUNT – AS TO 777 ELM STREET:

1. As to the allegations contained in Paragraph 1 of the Fifteenth Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Fifteenth Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Fifteenth Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Fifteenth Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that "[b]ased upon 70.0% assessment, the 100% fair market value for 777 Elm Street is indicated to equal \$254,600.00," the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Fifteenth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Fifteenth Count of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

SIXTEENTH COUNT – AS TO 777 ELM STREET:

1-3. Answers to Paragraphs 1-3 of the Fifteenth Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Sixteenth Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Sixteenth Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Sixteenth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Sixteenth Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

SEVENTEENTH COUNT – AS TO 788 ELM STREET:

1. As to the allegations contained in Paragraph 1 of the Seventeenth Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Seventeenth Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Seventeenth Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Seventeenth Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that “[b]ased upon 70.0% assessment, the 100% fair market value for 788 Elm Street is indicated to equal \$272,300.00,” the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Seventeenth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Seventeenth Count of

Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself.

Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

EIGHTEENTH COUNT – AS TO 788 ELM STREET:

1-3. Answers to Paragraphs 1-3 of the Seventeenth Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Eighteenth Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Eighteenth Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Eighteenth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Eighteenth Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

NINETEENTH COUNT – AS TO 791 ELM STREET:

1. As to the allegations contained in Paragraph 1 of the Nineteenth Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Nineteenth Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Nineteenth Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Nineteenth Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that “[b]ased upon 70.0% assessment, the

100% fair market value for 791 Elm Street is indicated to equal \$276,700.00,” the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Nineteenth Count of Plaintiff’s Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Nineteenth Count of Plaintiff’s Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

TWENTIETH COUNT – AS TO 791 ELM STREET:

1-3. Answers to Paragraphs 1-3 of the Nineteenth Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Twentieth Count of Plaintiff’s Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Twentieth Count of Plaintiff’s Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Twentieth Count of Plaintiff’s Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Twentieth Count of Plaintiff’s Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

TWENTY-FIRST COUNT – AS TO 796 ELM STREET:

1. As to the allegations contained in Paragraph 1 of the Twenty-First Count of Plaintiff’s Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Twenty-First Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Twenty-First Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Twenty-First Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that "[b]ased upon 70.0% assessment, the 100% fair market value for 796 Elm Street is indicated to equal \$246,900.00," the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Twenty-First Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Twenty-First Count of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

TWENTY-SECOND COUNT – AS TO 796 ELM STREET:

1-3. Answers to Paragraphs 1-3 of the Twenty-First Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Twenty-Second Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Twenty-Second Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Twenty-Second Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Twenty-Second Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

TWENTY-THIRD COUNT – AS TO 799 ELM STREET:

1. As to the allegations contained in Paragraph 1 of the Twenty-Third Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Twenty-Third Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Twenty-Third Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Twenty-Third Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that “[b]ased upon 70.0% assessment, the 100% fair market value for 799 Elm Street is indicated to equal \$234,200.00,” the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Twenty-Third Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Twenty-Third Count of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

TWENTY-FOURTH COUNT – AS TO 799 ELM STREET:

1-3. Answers to Paragraphs 1-3 of the Twenty-Third Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Twenty-Fourth Count of

Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Twenty-Fourth Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Twenty-Fourth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Twenty-Fourth Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself.

Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

TWENTY-FIFTH COUNT – AS TO 865 ELM STREET:

1. As to the allegations contained in Paragraph 1 of the Twenty-Fifth Count of Plaintiff's Appeal, they are admitted.

2. As to the allegations contained in Paragraph 2 of the Twenty-Fifth Count of Plaintiff's Appeal, they are admitted.

3. As to the allegations contained in Paragraph 3 of the Twenty-Fifth Count of Plaintiff's Appeal, they are admitted.

4. As to the allegations contained in Paragraph 4 of the Twenty-Fifth Count of Plaintiff's Appeal, insofar as Paragraph 4 alleges that “[b]ased upon 70.0% assessment, the 100% fair market value for 865 Elm Street is indicated to equal \$178,000.00,” the allegation is admitted. As to the remaining allegations in Paragraph 4, they are denied.

5. As to the allegations contained in Paragraph 5 of the Twenty-Fifth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Twenty-Fifth of Plaintiff's Appeal, Section 12-117a of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.

TWENTY-SIXTH COUNT – AS TO 865 ELM STREET:

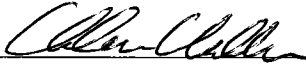
1-3. Answers to Paragraphs 1-3 of the Twenty-Fifth Count are hereby incorporated herein by reference and made Answers to Paragraphs 1-3 of the Twenty-Sixth Count of Plaintiff's Appeal as if fully set forth herein.

4. As to the allegations contained in Paragraph 4 of the Twenty-Sixth Count of Plaintiff's Appeal, they are denied.

5. As to the allegations contained in Paragraph 5 of the Twenty-Sixth Count of Plaintiff's Appeal, Defendants have insufficient knowledge upon which to form a belief and therefore deny the allegations and leave the Plaintiff to its proof.

6. As to the allegations contained in Paragraph 6 of the Twenty-Sixth Count of Plaintiff's Appeal, Section 12-119 of the Connecticut General Statutes speaks for itself. Therefore, Defendants deny the allegations and leave the Plaintiff to its proof.


THE DEFENDANTS,
CITY OF NEW HAVEN, NEW HAVEN TAX
ASSESSOR, BOARD OF TAX REVIEW FOR
THE CITY OF NEW HAVEN, CITY OF NEW
HAVEN BOARD OF ASSESSMENT
APPEALS

By 
Adam D. Miller
Susman Duffy & Segaloff, P.C.
Their Attorneys

CERTIFICATION

I hereby certify that a copy of the above was mailed or electronically delivered this date to all counsel and pro se parties of record and that written consent for electronic delivery was received from all counsel and pro se parties of record who were electronically served.

Stuart A. Margolis, Esq.
BERDON YOUNG & MARGOLIS PC
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Adam D. Miller