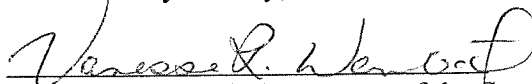


RETURN DATE: JUNE 18, 2024 : **SUPERIOR COURT**
NO REAL ESTATE, LLC : **J. D. OF FAIRFIELD**
V. : **AT BRIDGEPORT**
TOWN OF WESTPORT : **MAY 15, 2024**

CITATION AND RECOGNIZANCE

TO ANY PROPER OFFICER:

BY THE AUTHORITY OF THE STATE OF CONNECTICUT, you are hereby commanded to summon the TOWN OF WESTPORT, care of its Town Clerk, Jeffrey M. Dunkerton, 110 Myrtle Avenue, Room 105, Westport, CT 06880, to appear before the Superior Court in and for the Judicial District of Fairfield at Bridgeport, located at 1061 Main Street, Bridgeport, CT 06604, on June 18, 2024, said appearance to be made by the TOWN OF WESTPORT, or its attorney, by entering a written statement of appearance with the Clerk of said Court on or before the second day following the return date, then and there to answer unto the foregoing application of NO Real Estate, LLC, One Morningside Drive North, Westport, Connecticut 06880 hereby recognized as bound unto said TOWN OF WESTPORT in the sum of \$500.00 conditioned that the applicant shall prosecute this application to the effect and comply with and conform to the orders and decrees of the Court in the premises. Hereof fail not, but due service make in the same manner as is required in case of a summons in a civil action and due return make. Dated at Fairfield, Connecticut this 15th day of May, 2024.


Vanessa R. Wambolt, Comm. of the Superior Court

RETURN DATE: JUNE 18, 2024 : **SUPERIOR COURT**
NO REAL ESTATE, LLC : **J. D. OF FAIRFIELD**
V. : **AT BRIDGEPORT**
TOWN OF WESTPORT : **MAY 15, 2024**

COMPLAINT

The Plaintiff, **NO REAL ESTATE, LLC** through counsel, complains of the defendant, **TOWN OF WESTPORT** as follows:

COUNT ONE:

1. At all times relevant the Plaintiff was the owner of certain real properties in the Town of Westport located at **One Morningside Drive North** and **1111 Post Road East**, on the Tax List of October 1, 2023 (the "Property").
2. On October 1, 2023 the Assessor of the defendant ("Assessor"), sought the **Annual Income and Expense Report** from the Plaintiff.
3. Upon its filing, **the Assessor of the Defendant ("Assessor"), applied a ten (10%) percent penalty to the 2022 Annual Income and Expense Report.**
4. The defendant's Assessor determined that all property in the municipality should be liable for taxation at 70% of its true and actual valuation on the assessment date, as determined by the Assessor.
5. The Assessor has improperly determined the true and actual value of and has over-valued and over-assessed the properties and/or has improperly assessed a penalty.
6. The Appellant, or its attorney or agent, has duly appealed to the Board of Assessment

Appeals of the Town of Westport exhausting its administrative remedies and are aggrieved by the action of the Assessor/s.

7. The Appellant offered to be sworn and answer all questions concerning the property, but the Board did not make appropriate changes in the valuations and/or penalty.

8. The Board notified the Plaintiff that its petition for change of assessment had been heard and the board elected not to conduct an appeal hearing relating to said property.

9. The Plaintiff is aggrieved by the actions of the Assessor.

COUNT TWO:

1. At all times relevant the Plaintiff was the owner of certain real properties in the Town of Westport located at **ONE MORNINGSIDE DRIVE NORTH** and **1111 POST ROAD EAST**, on the Tax List of October 1, 2023 (the "Property").

2. On October 1, 2023 the Assessor of the defendant ("Assessor"), sought the **Annual Income and Expense Report** executed by the Plaintiff.

3. Upon its filing, **the Assessor of the Defendant ("Assessor"), applied a ten (10%) percent penalty to the 2022 Annual Income and Expense Report.**

4. The defendant's Assessor determined that all property in the municipality should be liable for taxation at 70% of its true and actual valuation on the assessment date, as determined by the Assessor.

5. The Assessor has improperly determined the true and actual value of and has over-valued and over-assessed the properties.

6. The Appellant, or its attorney or agent, has duly appealed to the Board of Assessment

Appeals of the Town of Westport exhausting its administrative remedies and are aggrieved by the action of the Assessor/s.

7. The Appellant offered to be sworn and answer all questions concerning the property, but the Board did not make appropriate changes in the valuations and/or penalty.

8. The Board notified the Plaintiff that its petition for change of assessment had been heard and the board elected not to conduct an appeal hearing relating to said properties and/or penalty.

9. The Plaintiff is aggrieved by the actions of the Assessor.

10. The aforesaid assessment of the properties for the year 2023 and/or the penalty assessed was:

- a. grossly and/or manifestly excessive,
- b. unreasonable,
- c. disproportionate,
- d. unlawful,
- e. not in accordance with a uniform percentage of true and actual value;
- f. discriminatory to the plaintiff, and
- e. disproportionate with the assessments and/or penalties of other taxpayers owning similar property located and assessed within the Town of Westport.

11. The Plaintiff is entitled to relief under Conn. Gen. Stat. §12-119 because the Defendant's assessment of its property and/or the penalty applied is manifestly excessive, not justly due and there is no way the Defendant could have arrived at that assessment and/or penalty except by disregarding the provisions of the statutes for determining the valuation of such property.

12. The Plaintiff is entitled to relief from the incorrect practices of the Defendant.

WHEREFORE, Plaintiff appeals from the action of the Defendant's Assessor and the action and ruling of the Defendant's Board of Assessment Appeals under C.G.S. §§12-117 and 12-119 and pray:

1. A reduction of the valuation of the Property to its true and actual value, and an assessment equal to 70% of said value;
2. Refund of the Plaintiffs' overpayment of taxes;
3. Interest on said overpayment pursuant to C.G.S. §§12-117a and 12-119;
4. Costs pursuant to C.G.S. §§12-117, 12-119, as amended, and C.G.S. §§52-257, 52-260(f); and
5. Such other relief as justice and equity appertains.

THE PLAINTIFF,
NO REAL ESTATE, LLC

By: /s/ 425194

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Fairfield, CT 06824
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Juris No. 433247