$30. However, the court found this figure to be grossly undervalued. Testimony supported new construction costs of $85-90 per square foot. The defendant's appraisal used $50 per square foot. The court also found the plaintiff's expert wasn't credible. He only allotted $5,000 in value for a 648-square-foot pool, with an oversized deck and patio. The court concluded that the testimony of the plaintiffs' expert was designed to support the plaintiffs' contention that the property had a value of $400,000. The analysis of the defendant's expert was more credible. The court found the fair market value to be $510,000 as of Oct. 1, 2001.

Flokos v. Town of Seymour
Ansonia- Milford J.D., at Milford
(Doc. No. CV02-078144)
Moran, J. · Sept. 12, 2003 · 4 pages.

Taxpayers Challenging 10-51 Didn't Show Injury

In 2002, the state Supreme Court ordered an evidentiary hearing to decide whether the plaintiff taxpayers suffered injury sufficient to confer standing to challenge the constitutionality of C.G.S. §10-51(b). After the hearing, the defendant filed a motion to dismiss, arguing the plaintiff lacked standing. The court found that the plaintiffs' status as taxpayers didn't automatically confer standing. Instead, the plaintiffs must also allege and show that the allegedly improper municipal conduct caused some pecuniary or other great injury and that the formula in §10-51(b) directly or indirectly increased taxes or caused great injury. With respect to the plaintiff, Schurk, the court found that she didn't testify about her particular injury. Credible, evidence from the Attorney General established her taxes didn't increase as a result of the application of §10-51(b). With respect to the plaintiff, Seymour, she testified she had been injured by the cost allocation, and that it was unfair and unequal, because Town of Canaan taxpayers sometimes pay five times as much as similarly situated taxpayers in another regional member town. The court found that her statement wasn't supported by evidence. In fact, the Attorney General's analysis clearly refuted this claim. Seymour failed to provide any evidence that her taxes increased as a result of the cost allocation provided by §10-51(b). The court found that the plaintiffs lacked standing, and granted the motion to dismiss.

Seymour v. Region One Board of Education
Litchfield J.D., at Litchfield (Doc. No. CV00-0082467S)
Black, J. · Sept. 22, 2003 · 11 pages.

Danbury Nonprofit Appeals Property Tax Charges

Plaintiff Interlude Inc. is a nonprofit corporation that provides transitional housing to persons with severe psychiatric disabilities. In 1992, the plaintiff purchased properties at 25, 27, 29 and 31 Grand Street in Danbury. Thereafter, the city billed the plaintiff for three installments of the Oct. 1, 1991, assessment and for the five days running from Oct. 1, 1992, the date of the following assessment, to Oct. 5, 1992, the date on which the plaintiff recorded the deed to the property. Initially, the plaintiff didn't pay this tax bill. However, when the city filed a lien on the properties, the plaintiff, under protest, paid $21,495.40, plus interest, lien fees and attorneys' fees. The plaintiff appealed to the trial court, which held that under C.G.S. §12-81b the plaintiff was entitled to reimbursement for taxes that accrued after the plaintiff acquired the property. The trial court held there should be no reimbursement for those taxes that accrued before acquisition that became due post acquisition. The Appellate Court reversed the trial court, concluding the plaintiff was entitled to full reimbursement. The state Supreme Court reversed the Appellate Court's decision. C.G.S. §12-81b's provision for the reimbursement of taxes paid by a tax-exempt entity for periods subsequent to acquisition doesn't evince a clear legislative intent to authorize municipalities to abate taxes for the period prior to the tax- exempt entity's property acquisition. Concurring, Justice Peter T. Zarella expressed his continuing belief in the plain meaning rule of statutory interpretation.

Interlude Inc. v. Skurat
Connecticut Supreme Court (SC 16690)
Palmer, J. · Oct. 7, 2003.

TRUSTS AND ESTATES

Executrix Didn't Follow P.B. For Consortium Claim

The plaintiff commenced a wrongful-death suit arising out of a sudden illness of the decedent, David Glorioso, on Nov. 23, 2000. The original writ, summons and complaint, dated Nov. 15, 2001, was brought by Eileen Glorioso, the decedent's wife and executrix of David Glorioso's estate. The defendants filed motions to dismiss counts for spousal loss of consortium. The defendants claimed that the plaintiff didn't sue in her individual capacity, but solely as executrix of the estate and, therefore, lacked standing to assert a claim that can be brought only in an individual capacity. The court found that the issue of standing, which concerns subject-matter jurisdiction, can't be waived under Practice Book §10-33. The writ only listed the executrix of the estate as a party. No motion to amend to add the wife as a party in her own right was filed. Recognizing the split of authority among Connecticut Superior Courts, the court joined the line of cases holding that the plaintiff lacked standing. The court granted the motions to dismiss consortium claims.

Estate of David Glorioso v. Town of Burlington Police Department
Waterbury J.D., at Waterbury (Complex Litigation Doc. No. X01CV02-0168481S)
Sheedy, J. · Sept. 9, 2003 · 12 pages.

WORKERS' COMPENSATION COMMISSION

Toilet Theft An Issue In Comp Retaliation Claim

A jury returned a verdict in favor of the defendant, the Housing Authority of the City of Bridgeport, in a suit in which a former employee claimed she was discharged in retaliation for filing a workers' comp claim. The employer argued the plaintiff employee was fired because she stole a toilet. The jury's interrogatory stated it didn't find the plaintiff proved a prima facie discrimination case. The plaintiff moved to set aside. Before trial, the plaintiff's federal suit, alleging due-process violations, went to trial. On the defendant's counterclaim that the plaintiff stole a toilet, a verdict was returned for the plaintiff. In the state suit, the court concluded it wasn't improper to refuse to permit the plaintiff to characterize the federal verdict as finding that she didn't steal the toilet. She was allowed to argue that the jury entered a verdict for the plaintiff on that claim. She was also permitted to testify that she didn't steal the toilet. There was no error in the court's jury instruction that whether the plaintiff stole the toilet didn't resolve the retaliation issue. The court instructed the jury that evidence relating to the toilet was relevant only with respect to the issue of retaliation. Although the plaintiff claimed the jury returned its verdict too quickly, that wasn't grounds for setting the verdict aside. The court denied the plaintiff's motion to set aside.

Otero v. Housing Authority of the City of Bridgeport
Fairfield J.D., at Bridgeport (Doc. No. CV99-366854S)
Rush, J. · Sept. 18, 2003 · 5 pages.