CONNECTICUT APPELLATE COURT

Loch View, LLC v. Town of Windham

Loch View · No. AC 47414 · Decided February 3, 2026

SUMMARY

The Connecticut Appellate Court affirmed a trial court judgment concerning a tax assessment fixing agreement between Loch View, LLC, and the Town of Windham under General Statutes § 12-65b. The court held that the trial court properly considered certain pre-agreement capital expenditures, limited the town's retroactive reassessment remedy, found waiver of reporting requirements, admitted business records, and declined to award interest. The court also affirmed the rejection of the plaintiff's claim that the 2014 assessment was wrongful under General Statutes § 12-119.

CASE DETAILS

COURT	Connecticut Appellate Court
WRITING FOR THE COURT	Moll, J.; Elgo, J.; Suarez, J.
JURISDICTION	Connecticut
DECIDED	February 3, 2026
DOCKET	AC 47414
DISPOSITION	affirmed
PROCEDURAL POSTURE	The town appealed and Loch View, LLC cross-appealed from a Superior Court judgment concerning a municipal tax-assessment agreement, the town's reassessments of the property, evidentiary rulings, and statutory tax appeals.
STANDARD OF REVIEW	Contract interpretation based on definitive language is reviewed plenarily; interpretation of an ambiguous contract ordinarily presents a factual question reviewed for clear error, but review is plenary when the trial court relied solely on the contract language. Statutory construction is reviewed plenarily. Findings concerning waiver are reviewed for clear error. Evidentiary rulings are reviewed for abuse of discretion, with plenary review for legal questions concerning the Connecticut Code of Evidence. Rulings on motions to reargue are reviewed for abuse of discretion. The legal conclusions underlying a § 12-119 tax appeal are reviewed plenarily.
PRECEDENTIAL VALUE	published

PARTIES Town of Windham v. Loch View, LLC

TOPICS

breach of contract · contract interpretation · waiver of breach · property tax · hearsay

PRACTICE AREAS

contract law · property taxation · municipal law · evidence · appellate procedure

QUESTIONS PRESENTED

1. Whether the trial court properly considered Loch View's pre-agreement capital expenditures in determining compliance with the first two contractual benchmarks.
2. Whether the agreement's limitation-of-remedies provision permitted the town to reassess the property only for the final grand list year preceding the breach, and whether that limitation was consistent with § 12-65b.
3. Whether the town waived enforcement of the agreement's semiannual reporting requirement.
4. Whether the trial court properly admitted the plaintiff's voluminous expenditure records and summary under the business-records exception and Connecticut Code of Evidence § 10-5.
5. Whether the town was entitled to interest on delinquent taxes after withdrawing its counterclaim and raising the issue for the first time in a motion to reargue.
6. Whether Loch View proved that the town's property assessment was manifestly excessive and illegal under General Statutes § 12-119.

HOLDINGS

1. The trial court properly considered capital expenditures incurred before execution of the agreement when determining whether Loch View met the first two financial benchmarks because the agreement did not specify a starting date for qualifying expenditures and its purpose was to ensure completion of the required investment by the stated deadline.
2. The agreement permitted the town to reassess the property retroactively only for the grand list immediately preceding the event constituting the breach—the October 1, 2014 grand list—and § 12-65b did not prohibit that contractual limitation.
3. The trial court's finding that the town waived strict enforcement of the agreement's semiannual reporting requirement was not clearly erroneous.
4. The trial court did not abuse its discretion by admitting the 1,327-page expenditure exhibit as business records and admitting the summary under Connecticut Code of Evidence § 10-5.
5. The trial court properly declined to award the town interest because the town withdrew its counterclaim seeking interest and did not pursue the claim in its posttrial briefing, raising it only in a motion to reargue.

6. Loch View failed to establish a wrongful assessment under § 12-119 because proof that the town overvalued the property was insufficient without proof that the assessment was manifestly excessive and resulted from disregard of the statutory valuation requirements.

KEY QUOTATIONS

> *"The town identifies no language in § 12-65b, nor do we discern any, that addresses the consequences of a breach of an agreement entered into by a municipality pursuant to the statute."*

> *"Viewed in that context, the plaintiff has demonstrated only that the town overvalued the property, a showing that the court properly concluded was insufficient to satisfy its burden to prove a wrongful assessment pursuant to § 12-119."*

FACTUAL BACKGROUND

Loch View owned portions of the Windham Mills property and entered into a seven-year tax-assessment agreement with the Town of Windham pursuant to General Statutes (Rev. to 2009) § 12-65b. In exchange for fixed assessments, Loch View agreed to make at least $3 million in capital improvements by March 30, 2015, subject to interim benchmarks and reporting obligations. The town later concluded that Loch View had not met the expenditure and reporting requirements, cancelled the agreement, and retroactively removed tax abatements for multiple years. The trial court found that Loch View met the first two benchmarks, failed to meet the third, and that the town's remedy and enforcement actions exceeded the agreement's limits.

PROCEDURAL HISTORY

Loch View challenged decisions of the town's board of assessment appeals and the town's assessments of its Windham Mills property. The action was transferred among the Superior Court judicial districts of Windham, New Britain, and Hartford; the town filed and later withdrew a counterclaim; and the case was tried to Farley, J. The trial court found that Loch View breached the agreement by failing to meet the final capital-expenditure benchmark, but held that the town exceeded its contractual remedy by retroactively reassessing all covered years, waived strict enforcement of the reporting requirement, and was not entitled to interest after withdrawing its counterclaim. The court also granted partial relief under General Statutes § 12-117a but rejected Loch View's § 12-119 wrongful-assessment claim. The Appellate Court affirmed.

DISPOSITION

affirmed

CASES CITED

- Schimenti Construction Co., LLC v. Schimenti, 217 Conn. App. 224, 246, 288 A.3d 1038 (2023)
- General Electric Capital Corp. v. Transport Logistics Corp., 94 Conn. App. 541, 547, 893 A.2d 467 (2006)
- Joseph General Contracting, Inc. v. Couto, 317 Conn. 565, 575, 119 A.3d 570 (2015)
- Stiegler v. Meriden, 348 Conn. 452, 465, 471-72, 307 A.3d 894 (2024)

- Prymas v. New Britain, 122 Conn. App. 511, 517-18, 3 A.3d 86, cert. denied, 298 Conn. 915, 4 A.3d 833 (2010)
- United Illuminating Co. v. Wisvest-Connecticut, LLC, 259 Conn. 665, 670-71, 791 A.2d 546 (2002)
- Harbour Pointe, LLC v. Harbour Landing Condominium Assn., Inc., 300 Conn. 254, 261, 14 A.3d 284 (2011)
- Cruz v. Visual Perceptions, LLC, 311 Conn. 93, 106, 84 A.3d 828 (2014)
- Centerplan Construction Co., LLC v. Hartford, 343 Conn. 368, 393, 274 A.3d 51 (2022)
- Abraham Zion Corp. v. Lebow, 761 F.2d 93, 103 (2d Cir. 1985)
- Tomey Realty Co. v. Bozzuto's, Inc., 168 Conn. App. 637, 653 n.10, 147 A.3d 166 (2016)
- Reserve Realty, LLC v. Windemere Reserve, LLC, 346 Conn. 391, 406, 291 A.3d 64 (2023)
- Civic Mind, LLC v. Hartford, 229 Conn. App. 615, 637-38, 328 A.3d 225 (2024), cert. denied, 351 Conn. 919, 333 A.3d 103 (2025)
- American Family Mutual Ins. Co. v. Federated Mutual Ins. Co., 775 N.E.2d 1198, 1206 (Ind. App. 2002)
- Grey v. Connecticut Indemnity Services, Inc., 112 Conn. App. 811, 815, 964 A.2d 591 (2009)
- Shelton v. Olowosoyo, 125 Conn. App. 286, 294, 10 A.3d 45 (2010)
- RBC Nice Bearings, Inc. v. SKF USA, Inc., 318 Conn. 737, 749, 123 A.3d 417 (2015)
- State v. Dunbar, 233 Conn. App. 297, 315-17, 339 A.3d 642, cert. denied, 353 Conn. 913, 344 A.3d 155 (2025)
- Customers Bank v. Tomonto Industries, LLC, 156 Conn. App. 441, 444-45, 450, 112 A.3d 853 (2015)
- State v. Papineau, 182 Conn. App. 756, 771-72, 190 A.3d 913, cert. denied, 330 Conn. 916, 193 A.3d 1212 (2018)
- Prioleau v. Agosta, 232 Conn. App. 94, 101-02, 335 A.3d 93 (2025)
- Swain v. Swain, 213 Conn. App. 411, 418-19, 277 A.3d 895 (2022)
- Guiliano v. Jefferson Radiology, P.C., 206 Conn. App. 603, 625, 261 A.3d 140 (2021)
- Billboards Divinity, LLC v. Commissioner of Transportation, 133 Conn. App. 405, 412, 35 A.3d 395, cert. denied, 304 Conn. 916, 40 A.3d 783 (2012)
- Wysocki v. Ellington, 109 Conn. App. 287, 295, 951 A.2d 598, cert. denied, 289 Conn. 934, 958 A.2d 1248 (2008)
- Walgreen Eastern Co. v. West Hartford, 329 Conn. 484, 513, 187 A.3d 388 (2018)
- Tuohy v. Groton, 331 Conn. 745, 760, 207 A.3d 1031 (2019)

Canonical source: https://lawtools.ai/cases/state/connecticut-connecticut-appellate-court/2026/loch-view-llc-v-town-of-windham-sr4x5de0