

BOARD OF ASSESSMENT  
APPEALS  
(203) 563-0121



TOWN HALL  
238 Danbury Road  
Wilton, Connecticut 06897

April 1, 2021

Marriya Malin  
15 Old Ridgefield Rd  
Wilton, CT 06897

COPY

RE: Board of Assessment Appeals Hearing Date

Dear Taxpayer,

We have received your application for an appeal. Due to recent events we will be hosting hearings remotely via Zoom. Below you will find your scheduled hearing information.

PROPERTY TYPE/ACCT #: Personal Property/Account #19

OWNER(S): Mariya Malin  
dba Wilton Smiles

PROPERTY LOCATION: 15 Old Ridgefield Rd

DATE OF APPEAL HEARING: April 12, 2021

TIME OF APPEAL HEARING: 7:20pm

PLACE: Hearings will be held via Zoom. The information required to attend these hearing will also be posted on the town website. Please use the below link.

<https://us02web.zoom.us/j/84643563767?pwd=MDZ4YW5MWEERbTR1Ym5jUDRHZ3NkUT09>

**\*\*Please note, any documents NOT already submitted with your application MUST be sent to the Assessor's Office 48 hours prior to your scheduled hearing. Documents can be emailed to [Assessor@wiltonct.org](mailto:Assessor@wiltonct.org) or faxed to 203-563-0293. Documents not previously submitted will be unable to be heard during the hearings.**

Thank you,  
Board of Assessment Appeals

**PERSONAL PROPERTY RECORD  
TOWN OF WILTON**

**GENERAL DATA:**

Unique ID: 19	List No.: 40652	Assessment Year: 2021	DATE: 03/30/2021
<b>BUSINESS ADDRESS</b>			Record Status: ACTIVE
Owner Name: MALIN MARIYA DDS			Street Code:
Doing Bus. As: WILTON SMILES			Delinquent:
Care Of:			Last Visited: ___/___/___
Street: 15 OLD RIDGEFIELD RD			By whom:
City: WILTON		District: 1	Last Audited: ___/___/___
State: CT	Zip: 06897-0000	Phone: 203 255-2860 EXT: 0000	By whom:
Property Loc: 15 OLD RIDGEFIELD RD			Last Changed: 02/11/2021
Bus.Start: ___/___/___	Type: P		
Bus. Sq. Ft.:			Change Reason:

**VALUES AND EXEMPTIONS:**

ASSESSMENT				EXEMPTIONS			
CODES	QUANTITY	DEPR. VALUE	ASSMT	DESCRIPTION	EX. CODE	APP. DATE	EX. AMT.
16		78,914	55,240	FURN/FIX/EQP...			
20		857	600	EDP EQUIPMENT..			
23		100	70	SUPPLIES.....			
24		5,400	3,780	MISC TAX PROP..			
25			14,920	25% PENALTY			

Penalty:

Total Value: 85,271  
 Old Gross Assmt: 74610      New Gross Assmt: 74610      Total Exempt:      Net Assmt: 74610

**HISTORY:**

YEAR	CODE	ASSESS	CODE	ASSESS	CODE	ASSESS	CODE	ASSESS	TOTAL
2020	16	55240	20	600	23	70	24	3780	74610
	25	14920							
2019	16	52610	20	570	23	70	24	3600	56850
2018	16	56060	20	570	23	70	24	4110	60810
2017	16	59810	20	570	23	70	24	4620	65070
2016	16	62610	20	570	23	70	24	4880	68130
2015	16	40220	20	570	23	70			40860
2014	16	42550	20	570	23	70			43190
2013	16	37880	20	1150	23	70			39100
2012	16	42240	20	1720	23	70			44030
2011	16	50260	20	2290	23	70			52620
2010	16	49770	20	2720	23	70			52560
2009	16	58300	20	1360	23	70			59730
2008	16	56540	20	2720	23	70			59330
2007	16	60190	20	4080	23	70			64340
2006	16	66080	20	5440	23	70			71590
2005	16	51480	20	6460	23	70			58010
2004	16	41510	20	8600	23	70			50180
2003	16	48700	20	10160	23	70			58930
2002	16	48420	20	3630	23	70			52120
2001	16	47690	20	2790	23	70			50550
2000	16	42400	20	3720	23	70			46190
1999	16	46840	20	4420	23	400			51660
1998	16	52740	20	1310	23	70			54120

TOWN OF WILTON  
OFFICE OF THE ASSESSOR  
TOWN HALL  
238 DANBURY RD.  
WILTON, CT 06897

Mariya Malin  
15 Old Ridgfield Rd  
Wilton, CT 06897

RE: Board of Assessment Appeals Hearing Data



# WILTON BOARD OF ASSESSMENT APPEALS APPLICATION

**BUSINESS PERSONAL PROPERTY**

October 1, 2020 Grand List



Pursuant to CT General Statutes Section 12-111, BAA applications must be **RECEIVED** by the Assessor's Office no later than 4:30pm on **March 19, 2021**.

Please complete ALL sections of the application. A separate application is required for each account being appealed.

## Owner's Information

Property Owner(s): MARIYA MALIN

Business Name: DBA Wilton Smiles

Property Owner will be represented by: \_\_\_\_\_

**NOTE:** If agent is used a signed authorization form from the property owner is required.

## Correspondence

Name of Person and Address to which all BAA notices and correspondence will be sent (list one only):

Name: MARIYA MALIN

Address: 15 OLD RIDGEFIELD RD

WILTON CT 06897

Phone: 646-239-9218

**RECEIVED**  
**MAR 19 2021**  
**ASSESSOR'S OFFICE**

## Description of Property Being Appealed

**NOTE:** One application per account being appealed

Account #: 19 Property Location: 15 OLD RIDGEFIELD RD WILTON CT

06897

## Reason for Appeal:

Describe your reason for appeal: (Attach additional pages if necessary)

ASSETS LOCATED AT 15 OLD RIDGEFIELD RD HAVE BEEN PURCHASED FROM THE PREVIOUS OWNER, DOMENICK AGOSTIN, ON 09/21/2020 THE MARKET VALUE OF THE PROPERTY WAS ESTIMATED TO BE \$48,000. PLEASE SEE ATTACHED

Appellant's estimate of Original Cost as of October 1, 2020: \$ 48,000

Appellant's estimate of Depreciated Value as of October 1, 2020: \$ 0

Appellant's estimate of Assessed Value as of October 1, 2020: \$ 48,000  
(70% of Depreciated Value)

## Signature:

By signing this application I hereby certify that the submitted information is true and correct to the best of my knowledge.

Signature: MARIYA MALIN

Date Signed: 03-18-2021

Printed Name of Signer: \_\_\_\_\_ Position of Signer: \_\_\_\_\_

This application **MUST** be **RECEIVED** by the Assessor's Office no later than 4:30pm on March 19, 2021  
FAXED, PHOTOCOPIED OR EMAILED APPLICATIONS WILL BE DISALLOWED. ORIGINAL SIGNATURE REQUIRED.

## **BILL OF SALE**

**KNOW ALL MEN BY THESE PRESENTS THAT**, for valuable consideration received from **Long Island Dentist P.C. d/b/a Wilton Smiles**, a New York professional corporation authorized to conduct business in the State of Connecticut (“Buyer”) pursuant to a certain Asset Purchase Agreement dated September 21, 2020 (“Asset Purchase Agreement”), and **Dr. Dominick Agostin**, an individual (“Seller”) does hereby grant, bargain, sell, assign, transfer and deliver unto Buyer all of Seller’s rights, title and interest in and to the Practice Assets (as such term is defined in the Asset Purchase Agreement), to have and to hold the Practice Assets forever, effective September 21, 2020.

1. All of Seller’s Tangible Personal Property as described in Section 2 of the Asset Purchase Agreement and which may be included therein on Exhibit 2.1.1 to such Agreement;
2. Any and all of Seller’s rights to its business telephone number(s), rights to all websites used in connection with the Practice, rights to all trade names used in connection with the Practice, and all of Seller’s patient lists and patient records and files;
3. Seller’s Supplies as described in the said Asset Purchase Agreement; and
4. All of Seller’s corporate and personal goodwill and any transferable contracts and licenses assumed in writing by the Buyer.

To have and to hold the Assets unto Buyer, and Buyer’s successors and assigns, for Buyer’s own use and benefit, forever.

Seller represents and warrants that Seller has not encumbered or suffered the encumbrance of the Assets and will defend title to the Assets for the benefit of Buyer and Buyer’s successors and assigns.

Capitalized terms, including the term “Practice Assets” used in this Bill of Sale shall have the same meaning as defined in the Asset Purchase Agreement. Any signature transmitted by facsimile, e-mail, or other electronic means shall be deemed to be an original signature in accordance with Connecticut General Statutes §1-272.

**IN WITNESS WHEREOF**, the parties have executed, or caused to be executed, this Bill of Sale as of the date first set forth above.

**SELLER:**

DocuSigned by:  
*Dominick Agostin*  
828FFD5278844F3

\_\_\_\_\_  
Dr. Dominick Agostin, individually

## ASSET PURCHASE AGREEMENT

**THIS ASSET PURCHASE AGREEMENT** (“Agreement”) is made as of September 21, 2020, by and among **Long Island Dentist P.C. d/b/a Wilton Smiles**, a New York Professional Corporation authorized to conduct business in the State of Connecticut (“Buyer”), and **Dr. Dominick Agostin**, an individual (“Seller”).

### **Recitals:**

**WHEREAS**, Seller is engaged in the practice of general dentistry (“Practice”) at 15 Old Ridgefield Road, Wilton, CT 06897 (the “Premises”); and

**WHEREAS**, Buyer’s principal, Dr. Mariya Malin (“Dr. Malin”), is licensed to practice dentistry in the State of Connecticut; and

**WHEREAS**, Seller desires to sell substantially all of the assets of the Practice and all goodwill related to the Practice; and

**WHEREAS**, if Seller agrees to certain non-competition covenants, Buyer desires to purchase from Seller the Practice and the assets related thereto, subject to the terms and conditions of this Agreement.

**NOW, THEREFORE**, in consideration of the Recitals set forth above, the terms and conditions of which are incorporated into this Agreement with the same effect as if fully restated below, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. **Closing**. Except as otherwise provided herein, the closing (“Closing”) of the purchase and sale of the Practice Assets, as such term is defined in Section 2.1, in which the parties exchange the documents required to be delivered under this Agreement, shall be held on September 21, 2020 (“Closing Date”). Unless otherwise mutually agreed in writing by the parties, the Closing shall be effective as of as of 11:59 p.m. on the Closing Date. If the parties to this Agreement mutually agree in writing, they may postpone the Closing Date to a later time and date, in which case the date it is continued to shall become the “Closing Date”.

2. **Purchase and Sale of Practice Assets**.

2.1. **Practice Assets**. Subject to the terms and conditions of this Agreement, Seller hereby agrees to sell, assign, transfer and convey to Buyer, free and clear of all liens, encumbrances, liabilities, debts, obligations, indebtedness, charges, and pledges, of whatever nature, whether fixed or contingent, disclosed or undisclosed, foreseen or unforeseen, as of the Closing Date, and Buyer agrees to purchase from Seller, the following items (all of which items are herein collectively called the “Practice Assets”):

2.1.1. All of tangible personal property owned by Seller including Seller’s professional dental equipment, office equipment, instruments, furniture, fixtures

and other assets located at the Premises, including but not limited to those items described in Exhibit 1 (“Tangible Personal Property”);

**2.1.2.** All of Seller’s instruments and fresh and unadulterated office and dental supplies used in the operation of the Practice existing as of Closing;

**2.1.3.** All of Seller’s goodwill associated with the Practice;

**2.1.4.** All of Seller’s contractual and other rights to Seller’s personnel, suppliers and other contracts being assumed by Buyer in accordance with this Agreement;

**2.1.5.** All of Seller’s telephone numbers used in the Practice (to the extent assignable), websites maintained and/or utilized by Seller in connection with the Practice, the trade names associated with the Practice, and all other intellectual property associated with the Practice; and

**2.1.6.** All records, books, catalogs, data and studies or analyses, policy and procedure, operating and proprietary manuals, ledgers, files, documents, correspondence, equipment records, marketing materials, computer software, lists, studies, reports, and other printed or written materials, including without limitation, supplier lists, employee lists, files and records, and all administrative records, patient lists, referral sources, patient records, patient x-rays, patient contact information, patient correspondence, charts, and patient account histories of every kind, nature and description of the Practice (“Dental Records”), and to the extent that Seller’s right, title and interest in and to the Dental Records are not assignable by applicable law, Seller shall transfer the Dental Records in accordance with Section 8 and with the terms of the Dental Records Custody Agreement dated as of the Closing Date, in substantially the form attached hereto as Exhibit 2 (the “Dental Records Custody Agreement”);

**2.2. Assets Retained by Seller.** Notwithstanding any contrary provision contained herein, the parties acknowledge and agree that the following assets of Seller shall not be sold and transferred to Buyer under this Agreement:

**2.2.1.** Cash, cash equivalents, and securities;

**2.2.2.** The commercial use or any reference to Seller’s name in any form, except as set forth in Section 4.3;

**2.2.3.** All Receivables as defined in Section 6;

**2.2.4.** Those excluded assets described in Exhibit 3; and

**2.2.5.** Seller’s personal email and personal social media accounts.

**3. Asset Purchase Price.** The purchase price for the Practice Assets (“Asset Purchase Price”) is the sum of Three Hundred Fifteen Thousand and No/100 Dollars (\$315,000.00).

**3.1. Allocation.** The Asset Purchase Price shall be allocated as follows:

Furniture, Fixtures & Equipment	\$48,000
Supplies	\$5,000
Covenant Not to Compete	\$10,000
Goodwill	<u>\$252,000</u>
Total	\$315,000

The parties agree that the above allocation of the Asset Purchase Price shall be binding and that they will file all federal, state, and local tax returns and any other reports or returns of any kind, including IRS Form 8594, on a basis consistent therewith.

**3.2. Adjustments.** The following items shall be adjusted as of the Closing Date: (i) transferable deposits; (ii) any items which are either prepaid or are paid in arrears by Seller; (iii) patient credits (to the extent not returned to patients prior to Closing in accordance with Section 10.12); and (iv) and all other pre-paid or accrued costs and expenses of the Practice including but not limited to any capitation payments, if any, received by the Practice. If the amount of any item, which is to be adjusted, has not been determined or is not determinable at the time of the Closing, then the item shall be adjusted as soon as the amount of the item is determined. If any mathematical error on the settlement statement prepared for the Closing is discovered after the Closing, the parties will make an appropriate adjustment.

**3.3. Payment of Asset Purchase Price.**

**3.3.1.** A Five Thousand and No/100 Dollar (\$5,000.00) deposit by Buyer (the "Deposit") is being held in escrow by Jason Anderson, Jim Kasper Associates LLC (the "Escrow Agent") in the Escrow Agent's escrow account.

At Closing, the Deposit shall, at Buyer's option, be returned to Buyer within two (2) business days of Closing, or be applied as a credit to the Purchase Price.

In the event (i) Buyer materially breaches this Agreement prior to Closing, and such breach is not cured within ten (10) business days of written notice, or (ii) any condition to Closing set forth in Section 13 is not satisfied as of Closing and is caused by Buyer or within Buyer's reasonable control, and such condition has not been waived by Seller, then Seller may terminate this Agreement by written notice to Buyer and Escrow Agent, and Seller shall be entitled to retain the Deposit as liquidated damages and as Seller's sole and exclusive remedy hereunder.


In the event (i) Seller materially breaches this Agreement prior to Closing, and such breach is not cured within ten (10) business days of written notice, or (ii) any condition to Closing set forth in Section 14 is not satisfied as of Closing and is caused by Seller or within Seller's reasonable control, and such condition has not been waived by Buyer, then Buyer may terminate this Agreement by written notice to Seller and Escrow Agent, and Buyer shall be entitled to the return of the Deposit, plus any actual damages up to the amount of the Deposit.




**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be signed as of the day and year first above written.

**BUYER:**

Long Island Dentist P.C. d/b/a Wilton Smiles

By:  \_\_\_\_\_  
Dr. Mariya Malin, Chief Executive Officer

**SELLER:**

 \_\_\_\_\_  
Dr. Dominick Agostin, individually

**3.3.2.** If the Agreement is terminated for any reason other than a material breach thereof or the failure to meet a condition of Closing, the Buyer shall be entitled to the return of the Deposit.

**3.3.3.** At Closing, the Buyer shall pay an initial installment of the Asset Purchase Price in the amount of One Hundred Fifty Seven Thousand Five Hundred and No/100 Dollars (\$157,500.000) to Seller in the form of cash, a certified check, attorney escrow check, or wire transfer.

**3.3.4.** The remaining One Hundred Fifty Seven Thousand Five Hundred and No/100 Dollars (\$157,500.000) of the Asset Purchase Price shall be paid by Buyer to Seller in accordance with the terms and conditions of that certain Note in substantially the same form as that attached hereto as Exhibit 4 (the "Note").

**4. Personal Goodwill of Seller.** Seller has established the personal goodwill of the Practice. The parties acknowledge and agree that this goodwill is based on the relationship between Seller and the patients and referral sources of the Practice, and is a personal non-corporate asset that is conveyed individually by Seller through this Agreement.

**4.1. Transfer of Patients.** Seller agrees to cooperate and provide reasonable efforts to assist with the transfer of the patients of the Practice to Buyer.

**4.2. Letter and Telephone Calls to Patients.** Within five (5) days following the Closing Date, Seller agrees to send a letter (approved by Buyer and Seller) to the current patients of the Practice introducing Buyer to said patients of the Practice and encouraging said patients to extend their loyalty and patronage to Buyer. The said letter is to be drafted within the canons of applicable professional ethics. A copy of the letter is attached hereto as Exhibit 5. Seller shall make a personal call to all patients scheduled for appointments for the first three (3) weeks following Buyer's commencement of Practice on September 21, 2020. The "current patients" of the Practice shall be deemed to mean all persons who were patients of the Practice at any time within the two (2) year period ending on the Closing Date. The cost of copying and mailing the letter shall be paid fifty percent (50%) by Buyer and fifty percent (50%) by Seller.

**4.3. Use of Name.** During the period of one (1) year after the Closing Date Buyer shall have the limited right and license to use Seller's name. Buyer's use of such name shall be limited to placing said name on or about the Premises, on Practice stationery and letterhead, in telephone listings, and in such announcements and advertisements as Seller and Buyer shall mutually determine. Notwithstanding the foregoing, Buyer's use of such name shall be in compliance with the rules and regulations of the Connecticut State Dental Commission and any applicable Federal, State and/or local regulatory or governmental agency.

**5. Asset Bill of Sale.** At Closing, Seller shall execute a Bill of Sale for the Practice Assets in the form attached hereto as Exhibit 6 ("Asset Bill of Sale").

6. **Accounts Receivable.** All Accounts Receivable representing bills and invoices sent by the Seller to his patients prior to the Closing Date, if any, shall be provided by Seller as of the Closing (“Receivables”). Seller hereby assigns to Buyer said Accounts Receivable, effective upon the Closing Date, solely for the collection thereof. During the first six (6) months following the Closing Date (the “Collections Period”), Buyer and Buyer’s office staff and employees shall use reasonable efforts to assist Seller with the collection of said Accounts Receivable in the normal and ordinary course of business. Neither Buyer’s authority nor obligation shall extend to the compromise of any Receivables or the institution of litigation, employment of counsel or a collection agency or any other extraordinary means of collection. Buyer shall send out a separate bill for the Seller and all payments made by patients with outstanding balances due to Seller subsequent to the Closing Date shall be segregated first allocated to the oldest Receivables of Seller. Notwithstanding anything to the contrary set forth herein, it is further agreed that any insurance payments received by the Buyer subsequent to the Closing Date for services, such collections shall be allocated based upon the explanation of benefit accompanying the payment. Any and all payments due Seller with regard to the Receivables shall be remitted no less frequently than once per month. Buyer shall receive three (3%) percent of the Receivables actually collected by the parties and distributed to the Seller post-Closing Date as compensation for this service. Each party shall be entitled to an accounting from the other, detailing all payments received on account of the Receivables. It is further understood that the parties may mutually agree to extend or to shorten the term described in this Section. Any of the Receivables remaining uncollected at the end of such six (6) month period shall be re-assigned to Sellers for collection. After the Collections Period, the Seller shall maintain ownership of and responsibility for the collection of the Receivables, and shall bill for Receivables separately. After the Collections Period, Buyer shall have no further responsibility to collect Receivables on behalf of Seller.

7. **Assumption of Liabilities.** The parties acknowledge and agree that Buyer is not acquiring, assuming or purchasing any of Seller’s debts, liabilities or other obligations, except for such debts, liabilities and obligations expressly and specifically designated on Exhibit 7 (collectively, “Practice Liabilities”). All outstanding liabilities of the Practice prior to the Closing Date (including office rent and/or equipment lease(s), if any) not expressly assumed by Buyer hereunder shall be timely paid in full and discharged by Seller in the ordinary course of business.

8. **Patient Lists and Patient Records.** Included as part of the goodwill transfer for the Practice are all patient lists. In addition, the custodianship of the patient records and files, including clinical records, insurance records, and financial records, shall be transferred to Buyer as of the Closing Date in accordance with the Dental Records Custody Agreement.

9. **Sale and Transfer of Assets.**

9.1. **Seller’s Deliveries.** At Closing and subject to the terms and conditions herein contained, Seller shall deliver to Buyer the following items:

9.1.1. Possession of the Practice Assets (other than intangible assets) at the Premises;

9.1.2. An executed Asset Bill of Sale as required by Section 5;

OFFICE OF THE ASSESSOR  
(203) 563-0121  
Fax (203) 563-0293



TOWN HALL  
238 Danbury Road  
Wilton, Connecticut 06897

March 1, 2021

MALIN MARIYA DDS  
WILTON SMILES  
15 OLD RIDGEFIELD RD  
WILTON, CT 6897

## NOTICE OF PERSONAL PROPERTY ASSESSMENT

**Property Location: 15 OLD RIDGEFIELD RD**  
**Unique Identification Number: 19**

According to the provisions of Section 12-55 of the General Statutes of the State of Connecticut, you are hereby notified of your new assessment for the property referenced above, located in the Town of Wilton, Connecticut for the October 1, 2020 Grand List.

**October 1, 2020 Net Assessment: 74610**

**October 1, 2019 Net Assessment: 56850**

It is required per Section 12-111 of the General Statutes of the State of Connecticut, **that a request for an appeal hearing be in writing and filed with the Board of Assessment Appeals on or before the 19<sup>th</sup> day of March 2021.** Applications may be obtained online at [www.wiltonct.org](http://www.wiltonct.org) or in the Wilton Assessor's Office.

Should you have any questions regarding your assessment please contact the Wilton Assessor's Office at 203-563-0121 Monday through Friday from 8:30am to 4:30pm or via email at [assessor@wiltonct.org](mailto:assessor@wiltonct.org).

Thank you,  
Sarah Scacco  
Assessor, CCMAII

**PLEASE NOTE - THIS IS NOT A BILL**