

BOARD OF ASSESSORS MINUTES
March 20, 2025
CITY HALL – ASSESSING OFFICE
5:30 P.M.

CALL TO ORDER: Board chair, Lenny Miner called the meeting to order at 5:30 p.m.

RECORDING SECRETARY: Tara Baker

SALUTE TO THE FLAG

ROLL CALL: Present were members Lenny Miner and Jim Rice

STAFF IN ATTENDANCE: Tara Baker, Emily Goldstein

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): Accepted as written.

PUBLIC HEARINGS

OLD BUSINESS

NEW BUSINESS

Brian & Hope Ann Bailey, 124-234-3.009: Assessment: \$888,600. Opinion of Value: \$750,000. 2 Recent Sales in same building #203 – sold for \$750,000 on 8/23/24 & #204 – sold for \$760,000 on 4/19/24.

The subject property is on the 4th floor. The owner has used two sales on the second floor as comps for his abatement. The most recent sale on the fourth floor was in 2022 and it was unit #405 in 2022 for \$1M. The 2 comps are located on the second floor. Due to the condo adjustment factors having a unit on the fourth floor is more desirable than the second floor.

Unit #	Assessed Value	Sq FT	Cond	# Beds	# Baths	Condo Adjust for Floor	Condo Adjustment for Location	If 4th floor Condo adj were used for these sales
203	\$ 814,900	1573	AV	2	2	GD = 105	SCN FLR INTER = 95	\$ 927,400
204	\$ 806,700	1568	AV	2	2	GD = 105	SCN FLR INTER = 95	\$ 917,900
402	\$ 996,200	1815	AV	3	2	EX = 115	FRTH FLR INT=100	
403	\$ 888,600	1462	AV	2	2	EX = 115	FRTH FLR INT=100	
404	\$ 872,400	1409	AV	2	2	EX = 115	FRTH FLR INT=100	
405	\$ 998,800	1813	AV	3	2	EX = 115	FRTH FLR INT=100	
406	\$1,034,400	1913	AV	3	2	EX = 115	FRTH FLR INT=100	

The board reviewed the abatement application along with the sales for this complex. Based on the information, J. Rice made a motion to deny the abatement request, seconded by L. Miner. The motion carried unanimously.

Barbara H. Barbuto Trust, 199-248-15.001: Assessment: \$402,300. This unit was revised from AV to GD condition after a cyclical visit in July 2024. According to the owner, only the basement was inspected and not the first or second floor. Pictures that were submitted with the abatement show older, basic cabinets, water damage to the kitchen ceiling, cracks in the walks and just overall average condition. Her assessment is the highest one in the entire complex. Looking at units that have recently sold in Good condition, have been completely updated to include flooring, kitchen/bath cabinets and counter tops. Based on the review it was recommended that the condition be adjusted back to AV. The board voted to grant the abatement by making the adjustment as recommended on a motion made by L. Miner and seconded by J. Rice. The motion carried unanimously.

Brian Beaupre, 139-37-37: Proration of buildings abatement. ON 4/30/2024 the Fire Department received a call from the owner from the subject property that a pipe burst and there waws water spewing all over. A demo permit was taken out on 9/10/2024 to demolish the "cottage". As of 12/11/2024 the building is demolished, and the basement is capped off. The calculation of proration is as follows:

Building Value = \$74,800

Days in a Year = 365

Days in April = 30

$30/365 = 0.0822 \times 74800 = 6,148$

$\$74,800 - \$6,148 = \$68,652$

Abate \$68,652 in assessed value for 2024, bringing the total assessed value for this parcel for the 2024 Tax Year to \$107,448. The board voted to grant the abatement on a motion made by J. Rice and seconded by L. Miner. The motion carried unanimously.

Mark & Susan Perreault, 227-333-4: Applicant requests an adjustment for an easement of -5% on land value. The easement that was recorded on 12/23/2001, BK 3476 PG 881, benefits the owner of the subject property and does not diminish in any way the value of his property. It was recommended to deny the request for a negative land adjustment for the property located at 36 Teddington Way. This property is the beneficiary of the easement. After a review of the easement, a motion to deny was made by L. Miner and seconded by J. Rice. The motion carried unanimously.

Robarge Family Trust, 128-252-1.003: Assessment: \$31,100. The assessment is comprised of the travel trailer, the wood deck that is attached to it as well as the campground feature value. In a letter written from a Park Board Member, the owners were waiting for someone to haul it away or buy it. The Campground Feature Value is fair and equitable as well as the wood deck. Would update Property Record Card to revise the depreciation to accurately reflect the current condition. Revising the current condition to 30%, results in an assessed value for the travel trailer, including the wood deck, of \$7,700.00. Keeping the Campground Feature Value at \$10,000 brings the Total Assessed Value for the parcel to \$17,700 for the 2024 Tax Year, resulting in an abatement of \$13,400 in assessed value. The board voted to grant the abatement on a motion made by J. Rice and seconded by L. Miner. The motion carried unanimously.

Aaron Villemaire, 126-252-2.096: The property owner filed an application for abatement for 2024 for his recreational vehicle located at 656 Endicott St N site 96. The property is a Grand Design 5th Wheel trailer, built in 2021. The owner has since the billing provided a copy of valid registration for the unit as of April 1, 2024. As it was registered on October 27, 2023, and expired July 31, 2024. There were no additional outbuildings such as decks, sheds or screen rooms, etc. on site. It was recommended that the abatement request be granted, reducing the 2024 tax year assessment of \$28,100 be reduced to \$0 resulting in an abatement of \$28,100 in value. The abatement was granted on a motion made by L. Miner and seconded by J. Rice. The motion carried unanimously.

Mark & Susan Weinreb, 410-27-28: The property owner filed an application for abatement for 2024 based on incorrect overall condition and physical data applied to the property. The property is an improved .20-acre parcel of land and building located at 21 Brigham St. in Laconia. It is improved with a 1 1/2 -story dwelling. A detailed inspection and remeasure of the property was made by Pat Sohlman on November 21, 2024. It was determined that the condition of the property for its age was described as good. The property has flooring issues, most of it heavily worn and damaged along with damaged walls and trim throughout. Interior and exterior are no better than average. It is recommended that the interior floor description be corrected to a combination of mostly linoleum and hardwood and the condition be corrected to average. Making these changes reduced the value from \$295,300 to \$268,200. The board voted that the abatement request be granted for the 2024 tax year, abating \$27,100. The motion was made by J. Rice and seconded by L. Miner and carried unanimously.

Michael & Dianne Sitar, 156-545-14.013: The property owner filed an abatement request for interest charged on their June 2024 tax bill on their detached residential condominium at 37 Vantagepoint Dr. 2. This is a restatement of a previous request to waive \$117.11 of interest. The taxpayer purchased the property in February of 2024. The taxpayer claims that the tax bill was sent to the wrong address, notwithstanding the fact that assessing utilized the mailing address indicated on the deed from this purchase. On April 17, 2024, the Assessing office received an Inventory of Property Transfer Form PA-34 from the title company that indicated a revised (correct) mailing address. There is no single opinion among staff to recommend (or not) this abatement request. Prior action of this board has denied the request. The board discussed this in length and overall felt that it is the responsibility of the property owner to know the general due dates of tax bills and should also be proactive in making sure the mailing address on file with the assessing department is accurate. Even though the PA-34 was likely completed by the title company and not the owner, the board eventually agreed to overturn the original decision and grant the return of interest in the amount of \$117.11. The motion was made by L. Miner and seconded by J. Rice. The motion carried unanimously.

Peter & Jessica Levesque Revocable Trust, 160-529-5.47: The property owner filed an abatement request for interest charged on their December 2024 bill on their property located at 5 Tranquility Turn. The request stated that they had a forwarding on their mail, as they would be out of state. On February 11, 2025, the owner called the tax office to explain the problem. The board discussed this in length and overall felt that it is the responsibility of the property owner to know the general due dates of tax bills. They recommend that owners who may use forwarding services consider signing up for online billing to ensure a timely receipt of bills. A motion to deny the request was made by L. Miner and seconded by J. Rice. The motion carried unanimously.

NON-PUBLIC L. Miner made a motion that the Board enter into a non-public session under RSA 91-a:311(e) discussion of pending or threatened (in writing) litigation against the Town or Town Officials, Board members or employees, and RSA 91-a:3IIC, to discuss matters that could adversely affect the reputation of the applicant. The motion was seconded by J. Rice, a roll call vote was taken, Jim Rice – here, and Lenny Miner- here. The time was 6:05 pm.

L. Miner made a motion to come out of non-public session at 6:24 pm seconded by J. Rice. A roll call vote was taken, Jim Rice – here, and Lenny Miner- here.

Paugus Park Rd, 263-178-1: L. Miner made a motion to accept the settlement agreement presented, seconded by J. Rice. The motion was unanimous.

16 Irving St., 391-113-4: L. Miner made a motion to accept the application PA-30. The motion was seconded by J. Rice. The motion carried unanimously.

203 Long Bay Dr., 228-330-5: L. Miner made a motion to grant the request of the property owner, seconded by J. Rice. The motion carried unanimously.

OTHER

The board reviewed and signed abatement slips, and a gravel warrant.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by J. Rice. The meeting was adjourned at 6:24 p.m.

Submitted by: _____
Tara Baker, BOA Clerk