

BOARD OF ASSESSORS MINUTES
March 21, 2019
CITY HALL – CONFERENCE ROOM 200B
5:30 P.M.

CALL TO ORDER: Chairman Lenny Miner called the meeting to order at 5:30 pm.

RECORDING SECRETARY: Tara Baker

SALUTE TO THE FLAG

ROLL CALL: Present were, board members Karen Mudgett and Lenny Miner.

STAFF IN ATTENDANCE: Tara Baker, Miles Lacroix

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): With no corrections, the minutes of February 7, 2019 are considered accepted.

PUBLIC HEARINGS: None

OLD BUSINESS: None

NEW BUSINESS:

Nancy A Fields, 425-176-33: Ms. Fields filed an abatement request on property at 64 Parker St. The property is assessed for \$187,000 for 2018. The property is a single-family home. The property was visited on November 19, 2018 and was inspected and measured. Based on that visit the measurements of the sketch were corrected, the style was changed from conventional to cape to more accurately describe the home and the condition was changed from good to average. In addition, a 5% functional depreciation was applied due to the outdated fixtures, the layout, no floor in the 1st floor bath and noting the basement is low posted and damp. Based on the corrected information, the assessment decreased from \$187,000 to \$161,600 which is a \$25,400 reduction in value. After considering the information provided L. Miner made a motion to grant the request for abatement. The motion was second by K. Mudgett and passed unanimously.

David & Cynthia Lavoie, 427-88-4: Mr. & Mrs. Lavoie filed an abatement request on property located at 162 Gilford Avenue. The property is assessed for \$162,700 for 2018. The property is a single-family home. With an effective area = 1,931 sq. ft. The property was last visited September 2015 and all buildings were inspected and measured. Provided with the abatement application was a summary of financial difficulties and 3 sales that the owners provided in comparison to their home. The board reviewed the comparisons provided along with sales used in the sales analysis. Based on the information reviewed by the board, L. Miner made a motion

to deny the request for abatement. The motion was second by K. Mudgett and passed unanimously.

Dennis & Catherine Schelling, 307-447-4.057: Mr. & Mrs. Schelling filed an abatement request on property located at 61 Brian Ln. The property is assessed for \$240,600 for 2018. The property is a detached condo. The property was last visited February 11, 2019. Upon inspection, the following changes were made to correct the listing; the measurements and labelling of the sketch were corrected along with the number of total rooms. Provided with the abatement application was a table comparing the subject with 3 additional units. It was noted that after reviewing the chart provided, the property record cards of all detached units and taking a drive by, the assessing department corrected the labelling of the sketch and room count at 55 Brian Ln. and corrected the grade on 65 Brian Ln. to be consistent with the complex. Upon correcting what was necessary the following reflects the updated assessments:

61 Brian Ln. \$231,200	Av cond	lrg fgr
55 Brian Ln. \$209,800	Av cond	small fgr
65 Brian Ln. \$229,000	Av cond	lrg fgr
67 Brian Ln. \$227,500	Gd cond	small fgr

The changes made to the subject property resulted in a value change from \$240,600 to \$231,200. After considering the information provided L. Miner made a motion to grant the request for abatement, reducing the value to \$231,200 making it more in line with other units. The motion was second by K. Mudgett and passed unanimously.

Gerald & Karen Kadish, 31-253-6: Mr. & Mrs. Kadish filed an abatement request on property located at 21 Leighton Av S. The property is assessed for \$1,169,300 for 2018. The property is a waterfront, seasonal camp. Upon a visit to the office it was discovered that the assessing department had the incorrect amount of waterfront listed on the property card. Waterfront is assessed based on sections of front footage. After verifying water frontage through researching recorded plans, the listing was corrected from 320 FF to 206.5 FF. Making this correction reduces the assessed value from \$1,169,300 to \$1,143,000 which is a reduction of \$26,300. L. Miner made a motion to grant the abatement reducing the assessment to \$1,143,000. The motion was second by K. Mudgett and passed unanimously.

Gregory & Jean Cadrette, 26-312-12: Mr. & Mrs. Cadrette filed an abatement request on property at 45 Windemere Heights. They believe they are over assessed. The property is assessed for 352,200 for 2018. The property is a single-family home. The property was visited on February 28, 2019, was inspected and measurements were checked. Based on that visit the labeling of the sketch was corrected, the number of bedrooms was corrected from 4 to 3, number of bathrooms was corrected to 3, secondary flooring was corrected from carpet to tile, depreciation was applied to the second fireplace opening due to its functionality, a functional depreciation of 2% was applied for the damp basement and use of sump pumps, and the grade of the home was changed from Avg +20 to Avg +10. Based on the corrected information, the board voted by a motion from K. Mudgett to decreased from \$352,200 to \$314,600 which is a \$37,600

reduction in value. L. Miner seconds the motion and it carried unanimously.

Wade Burchell & Christine Baranak, 145-83-40: The property owners filed an abatement request on property located at 12 Foster Av. They believe the property is over assessed. The property is assessed for \$371,400 for 2018. The property is made up of a single-family home in addition to an accessory commercial building formerly an antique store. T. Baker visited the property on February 22, 2019 and was able to inspect both buildings. On the commercial building, this was changed from a store to an outbuilding/barn to properly list the use. On building 2, the style was changed from a 2 unit to a single family conventional, the number of bathrooms was corrected from 3 to 2, number of overall rooms from 8 to 7 and the condition from good to average. The property is currently under construction and therefore a UC of 35% was applied to reflect the unfinished work, there is currently no kitchen, minimal insulation, electrical work and all floors are being renovated throughout. This property will be reevaluated in 2020 as renovations are completed.

The following comparisons were noted on the application, comments reflect why we wouldn't necessarily use these to compare:

			Comments:
8 Andrew Av.	Sold 05/03/2018	\$181,000-	2019 sale, small lot, bungalow style
363 Belknap Mtn. Rd.			*Property in Gilford
18 Daniel Webster Hwy			*Property in Meredith

This property was purchased as a package with the neighboring property for a total of \$305,000. The 2 properties were marketed individually and the asking price for this parcel started at \$358,000 and was then dropped to \$299,000. The property owner states that the negotiated price for this property alone was \$170,000.

After reviewing the application and supporting documents the board agreed to an abatement, L. Miner made a motion to decrease the assessment on this property from \$371,400 to \$210,800 which is a \$160,600 reduction in value. K. Mudgett seconds the motion and it passed unanimously.

Wade Burchell & Christine Baranak, 145-127-39: The property owners filed an abatement request on property located at 350 Lakeside Av. They believe the property is over assessed. The property is assessed for \$202,200 for 2018. The property is made up of a single-family home in addition to an accessory commercial building formerly a post office. T. Baker visited the property on February 22, 2019 and was able to inspect both buildings. On the commercial building, the condition was changed from AV to VP and the flooring was changed from Soft wood & Carpet to no floor/dirt. On building 2, the only correction was the secondary flooring was corrected from soft wood to wood laminate, the listing was otherwise correct.

The following comparisons were noted on the application:

			Comments:
24 Margin Av.	Sold 09/11/2017	\$119,500 –	Less than 1/10 th of acre, house needs major repairs and currently under renovations
8 Andrew Av.	Sold 05/03/2018	\$181,000-	2019 sale, small lot, bungalow style

148 Watson Av. *Property in Gilford

This property was purchased as a package with the neighboring property for a total of \$305,000. The 2 properties were marketed individually and the asking price for this parcel was \$199,000. The property owner states that the negotiated price for this property alone was \$135,000. After inspecting the property and making the necessary corrections to the listing the assessment decreased from \$202,200 to \$196,300. L. Miner made a motion to grant an abatement on this property in the amount of \$5,900. K. Mudgett seconds the motion and it passed unanimously

George Munsey, Estate of, 478-303-4: An abatement request on property located at 257 Belmont Rd. was filed. The property is assessed for \$313,700 for 2018. The property is made up of a single-family home on 3.47 acres of land set back off of Rt. 106. M. Lacroix had recently visited the property on January 10, 2019 and was able to inspect and measure all buildings. Based on the inspection of the property the number of bedrooms from 1 to 2, condition from good to average, remove value for central vac that does not currently work, add a shed and apply a 10% functional obsolescence for the fact that the home needs a need roof and has water damage in places. The board reviewed the properties used on the appraisal for likeness and differences. The comparisons used were all ranch style homes of relatively the same age, however the subject home is larger in size and also sits on 3.47 acres and the comparable properties all have less than a ½ acres of land and are in more congested neighborhoods. Based on the corrected information from the inspection, K. Mudgett voted to decrease the assessment from \$313,700 to \$266,300 which is a \$47,400 reduction in value. L. Miner second the motion and it passed unanimously.

Mark Souda & Landcrafters LLC, 368-221-16.002: The property owners filed an abatement request on property at 149 Valley St. #2. They believe they are over assessed. The property is assessed for \$173,900 for 2018. The property is a duplex condo. The condo consists of only two units. The property was visited on March 5, 2019 and was inspected and measurements were checked. Based on that visit the type factor was adjusted from average to fair due to the lack of up keep in immediate surrounding area. All physical listing details were accurate. In addition to the inspection, other condo duplexes of the same make up were reviewed. After this review it was determined that condo code needed to be adjusted to be more in line with more similar properties. There are only a handful of properties that were once 2unit homes that have been converted to condos making the comparable properties limited. Appleridge & Water St. are the most similar. Appleridge has never had a sale since conversion. Water St. has two sales that will be used for the 2019 update. The Water St. condos are larger than the subject and have access to water with a small watercraft. Based on the adjustments made, the assessment decreased from \$173,900 to \$158,700 which is a \$15,200 reduction in value. After reviewing the abatement application and adjustments made K. Mudgett made a motion to grant an abatement in the amount of \$15,200, second by L. Miner. The motion carried unanimously.

Mark Souda & Landcrafters LLC, 368-221-16.001: The above summary for 16.002 also reflects for unit 16.001. After reviewing the abatement application and adjustments made L. Miner made a motion to grant an abatement in the amount of \$15,200, second by K. Mudgett.

The motion carried unanimously.

Priscilla Clavitte, 464-174-53: The property owner filed an abatement request on property at 25 Overland St. The property is assessed for \$132,200 for 2018. The property is a single-family home. The property was visited the property on 11/20/2018, it was inspected and measurements were checked. Based on that visit by D. Derrick, the grade was changed from below average to minimal, the condition was changed from average to fair and an observed depreciation of 10% was applied due to fire damage. Based on the adjustments made, the assessment decreased from \$132,200 to \$96,200 which is a \$36,000 reduction in value. L. Miner made a motion to grant the abatement, second by K. Mudgett. The motion carried unanimously.

Tressler Family Trust, 164-299-8: The property owner filed an abatement request on property at 76 Ashley Dr. They believe they are not assessed correctly in comparison to other properties in their area. The property is assessed for \$271,700 for 2018. The property is a single-family home which they purchased 10/12/2017 during the 2018 update period for \$273,100. Upon purchase they were sent a letter requesting an inspection of the property. To date an appointment has not been scheduled. In the abatement application they charted out several properties and calculated a square foot price by using the total building value and the living area square footage. It was noted that the assessment program uses the building value and the gross area square footage to calculate a square foot price and then depreciation is applied to that value. This allows for all features that a home has be attributed to the building value. Based on sales, the purchase price of this property and a review of the calculations given in the abatement request, L. Miner made a motion to deny the request for abatement. K. Mudgett second the motion and it carried unanimously.

Robert & Elaine Dilloff, 264-429-4.036: The property owner filed an abatement request on property at 43B Cardinal Dr. They believe they are not assessed correctly in comparison to other properties in their area. The property is assessed for \$421,300 for 2018. The property is a duplex condo located in South Down. The property was last inspected in February 2017. In the abatement application they noted 3 properties that they felt the assessments varied greatly to theirs. The board reviewed the abatement request and attached documents, in addition they reviewed the properties in which were being questioned. After the review they felt the differences in size, location, age, heat type etc. reflected the differences in the assessments.

There were 3 qualified sales of duplex condos between 4/1/2017 – 3/31/2018 specifically in Birchwood. These were also reviewed by the board.

14A Songbird	\$350,000	no garage, smaller unit, superior location
58A Eagle	\$377,000	no garage, smaller unit, similar location
25A Cardinal	\$345,000	no garage, similar size, inferior location

The board also noted that there have been 3 more duplex sales since 3/31/2018 ranging from \$395,000- 427,900. K. Mudgett made a motion to deny the request for abatement, second by L. Miner.

William Prescott & Rosita Wiggins, 329-71-17: The property owner filed an abatement request on property at 436 Elm St. The property is assessed for \$185,800 for 2018. The property is a single-family conventional style home. In the abatement application they noted 3 properties to compare themselves to. A chart was reviewed by the board that compared the properties called out in the abatement application as well as 3 conventional sales within the update timeframe. In December the property owners called and asked for an inspection of the property, which was completed December 14, 2018. Upon the inspection the measurements of the sketch were corrected and an observed obsolescence of 5% was applied for the outdated window, some exterior rot, needs paint, cracks in plaster throughout 2nd floor, repairs to garage needed. Based on these changes the value decreased from \$185,800 to \$173,100. The board voted to grant the changes made at inspection on a motion by K. Mudgett, second by L. Miner.

Vercoe Family Trust, 428-88-19: The property owner filed an abatement request on property at 267 Gilford Av. The property is assessed for \$266,000 for 2018. The property is a single-family conventional style home. This property was last inspected in September 2015. In the abatement application they noted 3 properties to compare themselves to. The board reviewed a chart showing those they called out as well as 3 conventional sales within the update timeframe that they also made note of. After that review K. Mudgett made a motion to deny the abatement, second by L. Miner.

Danice James, 488-535-2.106: The property owner filed an abatement request on property at 15 John Dr. The property is assessed for \$220,000 for 2018. The property is a single-family ranch on leased land. This property was last visited in April 2018. In the abatement application she pointed out several things she felt contributed to a lesser value. After reviewing the concerns and looking at sales of other leased land ranches, L. Miner made a motion to deny the abatement, second by K. Mudgett.

David & Carrie Ann Marshall, 472-216-4: It was noted on record that L. Miner knows Mrs. Marshall, however does not have any financial interest in the property and did not feel that he needed to recuse himself from discussion. Mr. & Mrs. Marshall filed an abatement request on property at 66 Tilton Av. They believe they are over assessed. The property is assessed for 393,500 for 2018. The property is a single-family home along with an additional separate living space on 1.11 acres. The property was visited on March 13, 2019. The buildings were inspected and measurements were checked. On the main house, the labelling of the sketch was corrected, the number of rooms was corrected from 5 to 7, the overall condition was changed from good to average, the condition of the shed was corrected from good to fair, an adjustment was applied for the unfinished siding, the unfinished portion of the top roof and various rooms in the original part of the house that were unfinished. On building 2, exterior wall cover was updated to Tex 111 only, noting that it could use paint, add 2 plumbing fixtures to the listing, correct the number of rooms from 4 to 5, remove the FOP listing from the sketch and change the style to Gar/apt to more accurately describe the living space. Based on the corrected information, the assessment decreased from \$393,500 to \$305,900 which is a \$87,600 reduction in value. The abatement listed 6 properties of conventional style home sales ranging in sale price of \$195,000- \$299,000

based on size of these sale homes and the additional building the subject property has, the board felt the adjusted assessment of \$305,900 seems more in line. The city has only a handful of multi house lots and none have sold recently, making this an unusual property to find comps for. The 3 most similar are 162 Cotton Hill Rd. \$306,100, 40 Cottage St., \$268,900 and 17 Bay St., 247,300. K. Mudgett made a motion to grant an abatement in the amount of \$87,600, second by L. Miner. The motion was passed unanimously.

Mark Larochelle, 126-252-2.090: The property owner filed an abatement request on property at 656 Endicott St. N #90. The understanding is that he does not believe he should be assessed for the Cherokee camper that was onsite as of 4/1/2018. As of 4/1/2018 the unit on site 90 was a 2015 Cherokee travel trailer. After purchasing the trailer, Mr. Larochelle traded the Cherokee for a 2018 Reflection. The property taxed for 2018 is for what was on site April 1, 2018. The pickup and delivery of the units did not occur until 4/19/2018. Mr. Larochelle believes because his purchase and sales agreement was on 03/14/2018 that he shouldn't be responsible for the tax bill. He also noted that he registered the new Reflection. If he should provide a valid registration for that unit on site as of 4/1/2019, that unit will not be taxed for 2019. As of 4/1/2019 our office will review the site for what is there and if it is registered for 2019 billing. After reviewing the request for abatement, L. Miner made a motion to deny the abatement, second by K. Mudgett.

Michael Demers, 128-252-1.061: The property owner filed an abatement request on property at 554 Endicott St. N #61. They believe they are over assessed. The property is assessed for \$24,900 for 2018. The property is a condominiumized campsite with a travel trailer on site. The owner states that the NADA guide delivers a much smaller value. This is true; however, the City looks at sales of travel trailers and park models within the various campgrounds to determine a market value. Although they can easily be registered and moved with very little trouble, most are not and remain stationary and typically sell on site. The board reviewed sales of travel trailers comparing age and condition. L. Miner made a motion to deny the abatement, second by K. Mudgett.

Stephen & Susan Ryan, 128-252-1.007: The property owner filed an abatement request on property at 554 Endicott St. N #7. They believe they are over assessed. The property is assessed for \$29,200 for 2018. The property is a condominiumized campsite with a travel trailer on site. The owner states that no improvements have been made to the structure and that it should depreciate in value. The City looks at sales of travel trailers and park models within the various campgrounds to determine a market value. Although they can easily be registered and moved with very little trouble, most are not and remain stationary and typically sell on site. The board reviewed sales of travel trailers comparing age and condition. L. Miner made a motion to deny the abatement, second by K. Mudgett.

Richard & Pamela Cahill, 115-252-2.010: Mr. & Mrs. Cahill filed an abatement request on a park model located at Hackmatack Campground. They believe they are over assessed. The property is assessed for \$28,700 for 2018. All units within campgrounds are reviewed annually during an onsite visit to review any changes or additions the units on the sites. Per NH State law

trailers and park models that on site as of April 1 of each year, are not registered to travel which indicate that they intend to remain stationary meet the definition of a building and are assessed as such. Sales of like units are analyzed and set the basis for assessments. The board reviewed sales of similar units sold during the analysis period and support the assessed value of \$28,700. K. Mudgett made a motion to deny the abatement, second by L. Miner.

Claire Moore Rosa & Brittany Moore, 128-252-1.024: The property owners filed an abatement request on a park model located at Pine Hollow Condo Park. They believe they are over assessed. The property is assessed for \$63,100 for 2018. \$10,000 of the assessment is attributed to the site value as this park is condominiumized and they own the rights to the site. All units within campgrounds are reviewed annually during an onsite visit to review any changes or additions the units on the sites. Per NH State law trailers and park models that on site as of April 1 of each year, are not registered to travel which indicate that they intend to remain stationary meet the definition of a building and are assessed as such. Sales of like units are analyzed and set the basis for assessments. The board reviewed sales of similar units sold during the analysis period. In addition, they reviewed the concerns outlined in the abatement application. T. Baker made some corrections after reviewing the application. She corrected the bedroom count from 2 to 1 and changed the grade from Avg +20 to Avg +10 to be consistent with like models. These changes reduce the assessment from \$63,100 to \$57,100. Again, \$10,000 of that being attributed to the site value and \$47,100 to reflect the unit itself. K. Mudgett made a motion to grant an abatement of \$6,000, second by L. Miner.

Barbara Holden & Michelle Puopolo, 370-187-4: The property owners filed an abatement request on property at 21 Prospect St. They believe they are not assessed correctly. The property is assessed for \$230,600 for 2018. The property is a single-family home. Abatement applications are due no later than March 1st of each year. All applications must be hand delivered by end of business day March 1 or postmarked by USPS by March 1st. The City has a drop box located at the front of the building. At the end of business (4:30pm) on March 1, 2019 the drop box is checked for items. The drop box is also checked at the start of business (8:30 AM) on the next business day. When the box was checked at the end of day Friday, March 1, 2019 there was no abatement applications submitted. This application was found in the drop box on Monday, March 4, 2019 and is therefore considered late. The assessing department is more than happy to offer the applicant an inspection of the property to determine if the listing is correct or needs changes. Based on late filing, K. Mudgett made a motion to deny the abatement, second by L. Miner.

A break was taken from 6:40 pm – 6:45 pm.

NON-PUBLIC SESSION: ***L. Miner made a motion that the Board enter into a non-public session to discuss pending or threatened litigation against the Town or Town Officials, Board Members or employees according to RSA 91-a:3II(e). K. Mudgett second, a roll call vote was taken, vote unanimous, and a non-public session was entered into at 6:48 p.m. L. Miner made a motion to return out of non-public session at 7:17 p.m. and K. Mudgett seconded. A roll call vote was taken, vote unanimous.

98 Lucerne Av., 154-254-5.025: L. Miner made a motion to deny the request of the property owner, second by K. Mudgett.

23 Harrison St., 367-100-43: L. Miner made a motion to deny the request of the property owner, second by K. Mudgett.

44 Warren St., 448-231-14: L. Miner made a motion to grant the request of the property owner, second by K. Mudgett.

34 Shane Wy. #2 & #4: L. Miner made a motion to deny the request of the property owner, second by K. Mudgett.

OTHER

Uspap was reviewed.
Abatement slips were signed.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 7:18 p.m.

Submitted by: _____
Tara Baker, Assessing Technician/BOA Clerk