

BOARD OF ASSESSORS MINUTES
January 16, 2020
CITY HALL – CONFERENCE ROOM 200B
5:30 P.M.

CALL TO ORDER: Board member 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 Lenny Miner and Karen Mudgett, board alternate Jim Rice.

STAFF IN ATTENDANCE: Tara Baker and Steve Hamilton

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): With only one member present that attended the November 2019 meeting the November 2019 minutes were tabled for acceptance.

PUBLIC HEARINGS: None

OLD BUSINESS: None

NEW BUSINESS:

Eric Siciliano, 115-252-2.109: The owner filed an abatement request on their property at 713 Endicott St. N #21A. After reviewing their property card, the owners noticed they were being assessed for a 2 decks and finished porch, they only have one deck. After reviewing the field cards for April 1st campground run, it was confirmed that in fact the additional deck and porch should've been removed. Correcting the listing would decrease the value from \$9,800 to \$2,300, a difference of \$7,500. K. Mudgett made a motion to grant the abatement, reducing the value to \$2,300. J. Rice second the motion. The motion carried unanimously.

Anthony & Mary Prevett, 166-269-42: The owners of 37 Wentworth Cove Road filed an abatement request on their property for 2019. The property is assessed for \$800,200. The owners purchased the property in July of 2019 for \$731,300. The intent of the Prevett's is to redevelop the property with a new house. The improvements that were valued for the 2019 assessment was a 1958 Ranch style home containing 1,594 square feet of living area. The lot has 125 feet of frontage on Lake Winnepesaukee. The abatement request is based on the recent selling price. Since the purchase of the property, the previous house has been demolished. In researching the property valuation for 2019, it was found that some significant functional depreciation had been applied, but may not have sufficiently adjusted the value. The property has

not been inspected since 2011, and the depreciation rating might not have adequately adjusted for the condition of the property. It was recommended that the assessment be abated by \$68,900 to a value of \$731,300. J. Rice made a motion to grant the abatement by reducing the value to \$731,300, second by K. Mudgett. The motion carried unanimously.

Michael Allgaier, 328-6-18: The owner filed an abatement request on their property at 32 Appleton St. After visiting the property and speaking with the owner about the condition as of April 1, 2019, it was confirmed that the property was in extremely poor condition when he purchased it May 2019. All windows needed replacing, doors were heavily damaged from being kicked in, the property was water damaged due to burst pipes and running water for several days. Electricity had been turned off at some point and other than a small woodstove there was no heat. In addition, kitchen cabinets were destroyed and appliances were missing. A recommendation to change the condition of the property from average to very poor and applying additional depreciation that would account for the kitchen issues and water damage was made. Making these changes would reduce the value from \$184,700 to \$109,000. It was noted that this property is going through extreme renovations and will be updated for its status as of April 1, 2020. J. Rice made a motion to grant the abatement by reducing the value to \$109,000, second by L. Miner. The motion carried unanimously.

Bernard & Nancy Crutcher, 352-82-22: The owners of 173 Franklin Street filed an abatement request on their property for 2019. The property is assessed for \$79,600. The property was recently purchased for a reported consideration of \$29,500 on September 18, 2019. The property was improved with a conventional style dwelling that had been constructed in 1927. The condition of the property was rated as Fair. Reviewing documentation provided by the applicant including photographs, as well as other data collected from other city departments, it is clear that the condition of the home was very poor. This is supported by the fact that the dwelling was demolished shortly after the purchase. Stephan Hamilton inspected the property on January 7, 2020, and found that only the foundation remained from the original dwelling. The most reasonable resolution of this abatement is the inclusion of the land value of 34,100, and add to that modest amount of \$5,000 to reflect the value of the foundation. It was recommended that the assessment be abated by \$40,500 to a value of \$39,100. J. Rice made a motion to grant the abatement by reducing the value to \$39,100, second by K. Mudgett. The motion carried unanimously.

Gary M. & Dayle C. Goldstein, 169-270-12: The owners of 7 Summit Avenue filed an abatement request on their property for 2019. The property is assessed for \$2,278,000. The property is located along the shore of Lake Winnepesaukee in an area where all of the properties are described and valued as WN2, indicating Good Big Lake frontage. Through what appears to have been a data entry error, the property had been described and valued as WN1, indicating Excellent Big Lake frontage. Correcting this description to be consistent with all others in the neighborhood results in a land value of \$795,100 and a total assessed value of \$2,050,800. It was recommended that the assessment be abated by \$227,200 to a value of \$2,050,800. K. Mudgett made a motion to grant the abatement by reducing the value to \$2,050,800, second by J. Rice. The motion carried unanimously.

Jaycorlis Trust of NH, 128-252-3.2: The owners of 128-252-3-2 on Endicott St N filed an abatement request on their property for 2019. The property is assessed for \$302,500.

The property is a vacant commercial parcel on Endicott St N with 4.08 acres of land with extensive frontage. The owners filed the request with three reasons for abatement application. The first being that the City of Laconia has a stormwater easement on 42,264 square feet of their lot. The second is that there is an additional easement on the property for the benefit of 126-252-2. The parcel is already receiving an adjustment for the easements on their land value. This adjustment was a result of an abatement filed for the 2013 tax year and has been consistently applied since. The third reason listed is that the parcel is seasonal use only, determined by the City. The taxpayers believe that because they do not have the ability to use the school system, they should not be responsible for the school portions of the tax. All property owners are responsible for paying the full tax rate, regardless of the use or if there are children using the school system. There was no other information provided regarding the market value of the property. It was recommended that the abatement request be denied for 2019. J. Rice made a motion to deny the abatement based on the information provided, second by L. Miner. The motion carried unanimously.

Jaycorlis Trust of NH, 128-252-2: The owners of 128-252-2 at 656 Endicott St N filed an abatement request on their property for 2019. The property is assessed for \$405,100. The property is a commercial parcel hosting 37 campground sites on Endicott St N with 8.39 acres of land. The owners filed the request stating that the parcel is seasonal use only, determined by the City. They believe that because they do not have the ability to use the school system, they should not be responsible for the school portions of the tax. Regardless of the use of the property or if there are children using the school system, all property owners are responsible for paying the full tax rate. There was no other information provided regarding the market value of the property. It is our recommendation that the abatement request be denied for 2019. J. Rice made a motion to deny the abatement based on the information provided, second by K. Mudgett. The motion carried unanimously.

Robert & Mary Oberther, 431-211-11: The owner filed an abatement request on their property at 96 Summer St. The subject property is a 1500 sq. ft. conventional that closed March 25, 2019 for \$157,000. After visiting the property and verifying the listing, Tara Baker corrected the number of bedrooms from 3 to 2, number of total rooms from 5 to 6 and removed a small deck from the sketch. No other corrections were made. Within the abatement, the property owner used 99 Summer St. as a comparison as it recently sold for \$77,500, however that sale price was to settle an estate. Making the changes noted during the visit would reduce the value from \$153,300 to \$144,300 for 2019. J. Rice made a motion to grant the abatement by reducing the value to \$144,300, second by K. Mudgett. The motion carried unanimously.

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) and under RSA 91-a:311(b) Matters which, if discussed in public, would likely affect adversely the reputation of any person unless such person requests an open meeting; however, this cannot be used to protect a person who is a member of your Board, Committee or Subcommittee. K. Mudgett second, a roll call vote was taken, voted unanimous, and a non-public session was entered into at 5:55 p.m.

*** L. Miner made a motion to return out of non-public session at 6:23 p.m. and K. Mudgett seconded. A roll call vote was taken, voted unanimous.

96 Summer St. 431-211-11: On a motion made by L. Miner and second by J. Rice the request for hardship abatement was denied.

192 Warren St., 446-231-8: On a motion made by L. Miner and second by K. Mudgett the request for hardship was granted in part.

Tressler 2015 Family Trust, 164-299-8: The property owner filed an abatement for 2018 that was denied. During the BTLA required settlement meeting and after an inspection of the property that corrected the listing, it was agreed that a reduction to a value of \$260,400 was appropriate in light of the results of the inspection. In addition, the corrections made would carry forward for 2019 with a reduction to a value of \$258,200. The board agreed and granted an abatement of \$11,300 for 2018 and \$11,100 for 2019 on a motion made by L. Miner and second by K. Mudgett. The vote passed unanimously.

OTHER

A Land Use Change Tax Warrant was signed.

Abatement slips were signed.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 6:26 p.m.

Submitted by: _____
Tara Baker, BOA Clerk