

**BOARD OF ASSESSORS MINUTES**  
**February 15, 2018**  
**CITY HALL – CONFERENCE ROOM 200B**  
**5:30 P.M.**

**CALL TO ORDER:** Chairman Lenny Miner called the meeting to order at 5:31 pm.

**RECORDING SECRETARY:** Deb Derrick

**SALUTE TO THE FLAG**

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

**STAFF IN ATTENDANCE:** Deb Derrick, Breinn Daigneault

**ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S):** With no corrections, the minutes of January 18, 2018 are considered accepted.

**PUBLIC HEARINGS:** None

**OLD BUSINESS:** None

**NEW BUSINESS:**

**Carolynn B. Florio Revocable Trust, 374-291-16:** C. Florio, Trustee of the abovenamed trust, filed an abatement request on the property at 88 Morningside Drive as she feels the property is over assessed. The property is a year-round ranch style home on Lake Opechee. It is currently assessed for \$555,400. D. Derrick visited the property and after inspecting and measuring, made corrections to the Property Record Card. Based on the corrected information, it was recommended to adjust the assessment from \$555,400 to \$553,400 which is a \$2,000 reduction. K. Mudgett made a motion to grant the request for abatement. The motion was second by L. Miner and passed unanimously.

**George Chaya, 173-248-4.002:** G. Chaya filed an abatement request on property at 1152 Weirs Bv #2. It is a garden style condominium in the Weirs. G. Chaya felt the property was over assessed compared to the comparable units in his building. The unit is assessed for \$207,400. D. Derrick visited the property and after inspecting, made changes to the card. Based on the changes made, it is recommended to adjust the assessment from \$207,400 to \$186,700 which is a \$20,700 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.

**Elias & Marlene Chaya, 173-248-4.007:** E. & M. Chaya filed an abatement request on property at 1152 Weirs Bv #7. It is a garden style condominium in the Weirs. It was felt the property were over assessed compared to the comparable units in the building. The unit is assessed for \$207,400. D. Derrick visited the property and after inspecting, made changes to the card. Based on the changes made, it was recommended to adjust the assessment from \$207,400 to \$186,700 which is a \$20,700 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.

**Timothy & Tamara Simpson, 241-248-12.002:** The Simpsons filed an abatement request on the property at 301 Weirs Bv #2 as they feel the property is over assessed. The property is a year-round condominium on Weirs Boulevard. It is currently assessed for \$463,400. They feel it is worth \$100,000. B. Daigneault visited the property and after inspecting, made changes to the card. Based on the corrected information, it was recommended to increase the functional depreciation to 20% to include the poor condition of the foundation. Recommended changes adjust the assessment from \$463,400 to \$394,300 which is a \$69,100 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.

**Joseph & Denyse Richter Trust, 38-67-5:** The Richter's, Trustees of the abovenamed trust, filed an abatement request on the property at 72 Eastman Shore Rd N as they believe they are over assessed and that the Property Record Card is inaccurate. The property is a year-round home on Lake Winnisquam. It is currently assessed for \$743,000. D. Derrick visited the property and after inspection made the necessary corrections to the property record card. Based on the corrected information, it was recommended to adjust the assessment from \$743,000 to \$719,000 which is a \$24,000 reduction in value. After considering the information provided K. Mudgett made a motion to grant the request for abatement. The motion was second by L. Miner and passed unanimously.

**Alan Goldman & Joyce College, 273-435-6.036:** An abatement request was filed on property at 23 Golf View #B. It is a Duplex condominium in Golf Village in Southdown. They feel they are over assessed compared to the comparable units in the Golf Village complex. Their unit is assessed for \$307,600. They believe it should be at \$252,600. B. Daigneault visited the property and after inspecting and remeasuring, made changes to the card. This brought the value to \$282,800. In addition, in response to the owner's market analysis, the units referenced have smaller effective areas than the subject unit. And in comparison, the subject's overall square foot price for the unit is \$168 while the overall range of the sale units is \$160 to \$210 per square foot (with one unit being lower than the subject). Based on the changes made, it is recommended to adjust the assessment from \$307,600 to \$282,800 which is a \$24,800 reduction in value. After considering the information provided K. Mudgett made a motion to grant the request for abatement. The motion was second by L. Miner and passed unanimously.

**Darren & Cynthia Bernard, 264-427-4.012:** The Bernard's filed an abatement request on their

property at 7 Loon Ln #B. It is a Duplex condominium in Birchwood in Southdown. They feel they are over assessed compared to other comparable units in their complex. Their unit is assessed for \$375,500. They believe it should be at \$341,600. They used two properties to compare with; 54 Eagle Drive #A (also a duplex condo) assessed at \$341,600; and 2 Hummingbird (a detached unit) assessed at \$350,900. Both of these properties have had depreciation applied to their property assessments because of condition issues causing their values to be lower than the subject property. If both were in the same condition as the subject, their values than would be closer. After considering the information provided L. Miner made a motion to deny the request for abatement, the motion was second by K. Mudgett and passed unanimously.

**Jeffrey P. Levitan, 35-153-5:** Mr. Levitan, through his representative Philip A. Brouillard, has filed an abatement request on his property at 490 Meredith Center Rd. The reason for this abatement request is that he had a settlement stipulation for his 2010 taxes that the value of his property would remain at \$254,800 until “the city of Laconia undergoes a revaluation and/or changes are made to the Property”.

In 2016 the city performed a “revaluation” via “a full statistical revaluation” where KRT Appraisal, through contract, performed a Commercial, Industrial, and Apartment revaluation and the City Assessor, performed a Residential Statistical revaluation. Therefore, it was considered as a revaluation creating values anew for the 2016 tax year. As per **Rev. 601.40** “Revaluation” means the act of re-estimating the worth of real estate of the entire municipality using standard appraisal methods, calibration of the CAMA tables and models, establishment of a new base year with a USPAP compliant report, and providing for statistical testing whether by either: (a) a full revaluation; or (b) A full statistical revaluation. The term includes “reappraisal”, “reassessment,” and “value anew”.

This property inadvertently was not release from override in 2016 and should have been. The adjustment was corrected in 2017. After considering the information provided K. Mudgett made a motion to deny the request for abatement, the motion was second by L. Miner and passed unanimously.

**Gendron Revocable Trust, 251-287-9:** An abatement request on property at 8 Yale Place has been filed. It is a single-family residence in Southdown. The owners feel that their property is disproportionately assessed compared to their neighbors. Their property is assessed for \$642,600. They purchased the property September 1, 2016 for \$699,000. Their concern is that their neighbors’ land values are considerably less than theirs. After reviewing the properties, it is agreed by the assessor that in fact the comparable properties used should be adjusted. It was recommended that this abatement request be denied as it is in market value and is assessed less than they paid for the 2017 tax year. After considering the information provided L. Miner made a motion to deny the request for abatement, the motion was second by K. Mudgett and passed unanimously.

**Kevin & Chelsea Divers, 447-11-74:** The Divers filed an abatement request on property at 264 Baldwin St. It is a cape style, single family residence with .30 acre of land. They feel they are over assessed compared to other capes in the area. They are assessed for \$210,000. They believe they should be \$185,000. B. Daigneault had visited the property earlier in the year for sales review. Inadvertently some of the changes to the property were not data entered. Those have since been corrected. In response to the comments from the taxpayer, the two comparable properties on Winter St. have additional depreciation applied because of the proximity to the school and more depreciation because of the age of the houses. And the property at 1168 Old North Main St., is less because of the depreciation. These homes are 40 years older than the subject. It was recommended that we adjust the assessment from \$210,000 to \$206,600 which is a \$3,400 reduction in value. After considering the information provided K. Mudgett made a motion to grant the request for abatement in the amount of \$3,400. The motion was second by L. Miner and passed unanimously.

**Bryan & Lucy Jamgochian, 273-435-6.045:** The Jamgochian's filed an abatement request on their property at 32 Golf View #A. It is a duplex condominium in the Golf Village in Southdown Shores. They believe they are over assessed because values have increased over the past two years. They are assessed for \$247,500. They believe they should be at \$220,000-\$230,000. B. Daigneault visited the property and made corrections based on an interior inspection. The building measurements had been corrected through physical measurement and through reviewing the recorded "as built plans". The two properties referenced as comparables in the abatement request are sales after March 31, 2017 and will be used for the 2018 Sales Analysis. Current values are based on sales from April 1, 2016 through March 31, 2017. After considering the information provided L. Miner made a motion to deny the request for abatement. The motion was second by K. Mudgett and passed unanimously.

**David L. St. Gelais 1998 Inter Vivos Trust, 430-284-42:** Susan St. Gelais, Trustee of the above-named trust filed an abatement request on property on Stephen St. It is a .28-acre parcel of land at the end of the undeveloped section of Stephen St. It is currently assessed for \$45,500. The St. Gelais property is on an undeveloped road, but they do have an abutting strip of land that can access Winter St. Based on the assessor's review, this property by itself has limited access and an adjustment consistent with other properties in the city has been made. Many adjustments were discussed. After considering the information provided L. Miner made a motion to grant the request for abatement by making a land adjustment reducing the value to \$22,700. The motion was second by K. Mudgett and passed unanimously.

**David L. St. Gelais 1998 Inter Vivos Trust, 430-284-43:** Susan St. Gelais, Trustee of the above-named trust filed an abatement request on property on Stephen St. It is a .09-acre parcel of land at the end of the undeveloped section of Stephen St. It is currently assessed for \$8,300. This piece of land is a 20' x 205' strip of land that extends from the end of Stephen St. to Winter St. Although by itself may not be buildable, it can provide access for their abutting property on

Stephen St. This piece of land already has a .25 adjustment on it for its size and amenity. After considering the information provided K. Mudgett made a motion to deny the request for abatement. The motion was second by L. Miner and passed unanimously.

**Robert J. & Elaine G. Dilloff, 264-429-4.036:** The Dilloff's filed an abatement request on property at 43 Cardinal Drive #B. It is a duplex condominium in the Birchwood complex in Southdown Shores. They believe they are disproportionately assessed compared to other units in their complex. They are assessed for \$380,500. They believe they should be at \$345,000. Upon review of the property assessment card, D. Derrick found an error on the sketch of the card and corrected it. In comparison to the units Mr. Dilloff used, not all units are exactly the same as some have air conditioning or other conditions, some do not. Based on the adjustment noted, it is recommended that we adjust the value of this property from \$380,500 to \$371,000 which is a \$9,500 reduction. After considering the information provided K. Mudgett made a motion to grant the request for abatement. The motion was second by L. Miner and passed unanimously.

### **NON-PUBLIC SESSION:**

\*\*\*L. Miner made a motion that the Board enter into a non-public session to discuss matters that could adversely affect the reputation of the applicant according to RSA 91-a:3IIc. K. Mudgett second, a roll call vote was taken, vote unanimous, and a non-public session was entered into at 6:20 p.m. L. Miner made a motion to return out of non-public session at 6:32 p.m. and K. Mudgett seconded. A roll call vote was taken, vote unanimous.

**612 Benton Dr., 489-385-4.612:** L. Miner made a motion to extend the payment plan to the remainder of the 2017 tax year. Eliminating interest and fees provided the plan is adhered to. K. Mudgett second the motion and it passed unanimously.

**556 Weirs Bv. #3, 216-248-2.003:** L. Miner made a motion to deny the request of the property owner. The motion was second by K. Mudgett and passed unanimously.

### **OTHER**

**Scott A. Everett Living Trust, 322-168-4.2:** An application for current land use was presented. The necessary requirements have been met. K. Mudgett made a motion to accept the application for current use. The motion was second by L. Miner and passed unanimously.

Abatement and blue slips were signed.

**ADJOURNMENT:** L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 6:35 p.m.

Submitted by: Deborah Derrick  
Deborah Derrick, Assessor