

BOARD OF ASSESSORS MINUTES
February 16, 2023
CITY HALL – CONFERENCE ROOM 200B
5:30 P.M.

CALL TO ORDER: Board chair L. Miner called the meeting to order at 5:30 pm.

RECORDING SECRETARY: Tara Baker

SALUTE TO THE FLAG

ROLL CALL: Present were, board chair Lenny Miner, member Karen Mudgett and alternate member Lynn Creteau.

STAFF IN ATTENDANCE: Tara Baker, Steve Hamilton

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): Minutes from January 19, 2023, were reviewed and accepted as written.

PUBLIC HEARINGS:

OLD BUSINESS:

NEW BUSINESS:

Map 278-241-4.1, David Gorman & Pamela Muser:

The property owners filed an application for abatement for 2022 based on inconsistent values when compared to other nearby similar properties. The property is an attached townhouse style residential condominium at 30 White Oaks Rd, Unit 1. The property is an end unit in a 12-unit townhouse condominium building. The land slopes significantly to the rear of the property, and this provides some extensive views of Paugus Bay of Lake Winnepesaukee.

The abatement requests that the assessment be corrected to be consistent with other units in the building that have similar attributes. The taxpayer's unit being an end unit, is assessed higher than any of the units contained in the taxpayer's analysis. The other end unit in the building is assessed at \$348,200, and while slightly lower due to some different attributes, is very consistent with the applicant's assessment.

Unit #3, an interior recently sold for \$300,000. After reviewing the information provided, the abatement was denied on a motion made by K. Mudgett and second by L. Miner. The motion passed unanimously.

Map 125-478-5.23, Kristen Webster:

The property owner filed an application for abatement for 2022 based on inconsistent data applied to the property when compared to other nearby similar properties. The property is a

vacant .44 acres parcel of land located at 194 Soleil Mountain in Laconia. The property had previously been enrolled in the Current Use land assessment program. It was disqualified for tax year 2022, and upon the change from current use to taxable, an incorrect land adjustment factor was applied.

The abatement requests that the assessment be corrected to be consistent with other nearby properties with similar attributes. The board voted unanimously to make the correction to the land condition factor brings the assessment of the property in-line with the properties the applicant presented. The motion was made by K. Mudgett and seconded by L. Miner.

Map 271-420-5.15, Brian & Patricia Siferlen:

The property owner filed an application for abatement for 2022 based on inconsistent values when compared to other nearby similar properties. The property is an attached townhouse style residential condominium at 39 Freedom Ln, Unit A in South Down. The property has historically been described as having an attic over the garage area. The slope of the garage roof is steep, extends down to the top of the garage wall, and has very little usefulness.

The abatement requests that the assessment be corrected to be consistent with other nearby properties with similar attributes. Making the correction eliminating the unfinished attic area brings the assessment of the property in-line with the properties that Ms. Webster presented, although is slightly higher due to some different attributes.

The board voted on a motion made by L. Creteau, seconded by K. Mudgett to make the correction adjusting the value for 2022 from \$423,500 to \$405,700.

NON-PUBLIC L. Miner made a motion that the Board enter a non-public session to discuss matters that could adversely affect the reputation of the applicant according to RSA 91-a:3IIc. Entered at 5:38 p.m. L. Miner made a motion to return out of non-public session at 5:45 p.m. and K. Mudgett second. A roll call vote was taken, vote unanimous.

1480 Old Main St. #26, 341-404-5.026: the request was granted.

40 Pond View Ln., 228-365-1.214: The request was granted.

6B Hidden Cove, 264-410-6.010: The request was granted.

OTHER

Abatement slips were signed.

Land use change tax warrant was signed.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 5:45 p.m.

Submitted by: _____



Tara Baker, BOA Clerk