

BOARD OF ASSESSORS MINUTES
March 22, 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

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): With no corrections, the minutes of February 15, 2018 are considered accepted.

PUBLIC HEARINGS: None

OLD BUSINESS: None

NEW BUSINESS:

John Perkins & Betty Gonzales, 228-387-6.035: Mr. Perkins & Ms. Gonzales filed an abatement request on their property at 10 High Point Rd. It is a detached condominium in the Bay Reach Complex in Long Bay. They believe they are over assessed. The current assessment is \$734,400. B. Daigneault visited the property on February 1 at which time she remeasured and inspected the interior of the building. Based on visit, corrections were made. Based on the adjustments noted, it is recommended that we adjust the value of this property from \$734,400 to \$724,700 which is a \$9700 reduction in value. K. Mudgett made a motion to grant the request for abatement. The motion was second by L. Miner and passed unanimously.

Alan B. Sr. & Muriel R. Schulte Realty Trust, 434-108-40: Mr. & Mrs. Schulte, trustees of the above-named trust filed an abatement request on their property at 23 Holman St. This property is a single-family home on .28 acres of land. They are currently assessed for \$174,900. In October, at the taxpayers' request, the Assistant Assessor remeasured their buildings. At that time, it was noted that a 64 square foot deck had been removed. No interior inspection was made on this date. Apparently, the Schulte's had removed the deck at some point after they purchased the property in 2007. (There is no record that the City was informed of the removal of the deck.) They are now requesting an abatement on that deck for the past 10 years. As is standard procedure, we have requested a complete inspection of the property prior to final review for abatement. The Schulte's had made an appointment and then canceled it due to sickness.

We have subsequently requested another appointment and noted that we needed them to respond no later than March 2, 2018. We have not received any more communication from them. Therefore, it is recommended that we deny the abatement request as there has been no further response and the supposed error does not appear to cause hardship to the taxpayer. L. Miner made a motion to deny the request for abatement. The motion was second by K. Mudgett and passed unanimously.

David L. & Carolyn J. Ames Rev. Trust, 228-386-1.058: Ms. Ames, Trustee of the above-named trust has filed an abatement on her property at 20 #2 Trails End Ln. This is a condominium in the Willows Condominium Complex of Long Bay. The property is assessed for \$277,700. She filed the abatement as she felt she was over assessed. B. Daigneault visited the property and made corrections to the property record card. Based on the corrections made, it is recommended to adjust the assessment from \$277,700 to \$272,900 which is a \$4,800 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.

Raymond M. England 2001 Trust, 287-178-2: Raymond England, trustee of the above-named trust, has filed an abatement request on his property at 98 Paugus Park Road as there were errors on their property assessment card. Their property is a newly constructed home for 2016, 2017. They had demolished their previous home. The 2017 assessment is \$900,300. The England's have disputed the actual square footage of the new building in a separate sheet. However, to clarify – the plans of their new building is based on interior measurements. By state rules and regulations for assessing purposes, all buildings are measured by the exterior ground area covered which creates a consistent standard across the board. The England's provided a copy of their plans and in reviewing them, the exterior measurements are in agreement. The comparable properties they referenced are older in the neighborhood and have higher depreciation on them. B. Daigneault was allowed only to see the one room that was not finished and she corrected the card accordingly. She was not allowed to see the remainder of the home and had to estimate the remainder of the assessment card. The England's were present at the work session and asked to be allowed to ask a few questions regarding the visit history and the process of our updates. D. Derrick addressed the questions and scheduled a complete inspection of the property. Based on the above information, L. Miner made a motion to table the request for abatement until after the appointment and plan to review the abatement request at the April meeting. The motion was second by K. Mudgett and passed unanimously.

Max W K & Judith Ann Rothmund, 377-199-2: Mr. and Mrs. Rothmund have filed an abatement request as they feel their property is over assessed. Their property is a ranch style building on .96 acres of land at 578 Shore Drive. They are currently assessed at \$857,300. The assessor visited their property and made corrections to their property record card as needed after the inspection. Based on the corrections made, it is recommended to adjust the assessment from \$857,300 to \$764,500 which is a \$92,800 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.

PK Trust, 228-338-6.023: Philip & Mary Kotsios, Trustees of the P K Trust, have filed an abatement request on their property at 5 Deerfield Turn. The property is detached condo in the Bay Reach Complex in Long Bay. They believe they are over assessed. Their current assessment is \$446,600. They believe their assessment should be \$341,000. B. Daigneault visited the property and completed a full measure and inspection of the property and made corrections accordingly. In response to the Kotsios' comments of the increase, the City of Laconia performs a statistical update yearly adjusting values according to the sales for the tax year. Based on the corrections made, it is recommended to adjust the assessment from \$446,600 to \$429,300 which is a \$17,300 decrease 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 D. & Carrie A. Fortunato, 283-23-2.022: The Fortunato's filed for an abatement on their property at 144 Lake St. #22 which is assessed for \$167,900. This is a converted cabin condo at Eastern Shores Condos. They believe it should be at \$131,000. B. Daigneault visited the property and completed a full measure and inspection of the property and made corrections accordingly. In addition to the physical concerns, Mr. Fortunato referenced perceived inequity. Considerations have to be made based on size, age, condition, and location resulting in varied assessed values. Each year, a statistical update is completed and values are adjusted based on the sales for that tax year. Based on the corrections made, it is recommended to adjust the assessment from \$167,900 to \$165,400 which is a \$2500 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.

Wendy T. Richardson, 225-248-7.006: Ms. Richardson filed for an abatement on her property at 518 Weirs Bv #6. It is a Converted cabin condo at Whispering Pines #6. For this tax year, 2017, it is assessed for \$297,900. She believes she is comparatively over assessed and the assessment should be \$275,200. Her unit burned down in 2016. This unit is completely brand new and was assessed for \$297,900 which includes an Unfinished Depreciation of 85%. The unit will be complete for 2018. It is recommended to apply a market adjustment of 5% for the 2017 tax year, which will adjust the property from \$297,900 to \$281,600 (a reduction of \$16,300). The market adjustment will be reviewed for the 2018 tax year. 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.

Akwa Vista LLC, 124-234-4.001: Akwa Vista, LLC, through its representative Chris Duprey, filed an abatement on their property at 618 Scenic Road, Unit 1. The property is a duplex condominium assessed for \$620,100. B. Daigneault visited this property in October 2017 and made corrections to the property assessment card. It is recommended that the assessment on this property be adjusted from \$620,100 to \$589,400 which is a decrease of \$30,700 in value. 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.

BM Liberty Revocable Trust of 2006, 140-498-5.71: Barbara Liberty, Trustee of the above-named trust has filed for an abatement on property located a 20 Keepers Lane, at the Meredith Bay Gated Community. The property consists of a Modern/Contemporary home on .44 acres of land. Mrs. Liberty believes the property is over assessed based on a bank appraisal completed February 2016. Currently, this property is assessed for \$923,000. Mrs. Liberty believes the property should be \$800,000. Mrs. Liberty used 5 comparable properties to defend her position. However, one of the comps was her own from 2015, and two others were outside the sales time frame one being November 2017 and the other being February 2012. In addition, the bank appraisal cannot be used to defend value as it was created for and owned by Meredith Village Savings Bank. The appraiser has refused to allow this appraisal to be used for any other purpose than for bank purposes. It was not created for the taxpayer for defending assessed values. One adjustment has been made for this property – that is an adjustment to the land value as there is a deeded easement for utility and shared driveway. Based on this adjustment, it is recommended that the assessment be adjusted from \$923,000 to \$906,500 which is a \$16,500 reduction in value. After considering the information provided L. Miner made a motion to grant the request for abatement in the amount of \$3,400. The motion was second by K. Mudgett and passed unanimously.

James G. & Tina L. Prior, 273-431-6.001: Mr. and Mrs. Prior have filed for an abatement on their property at 10 Birdie Way #A as they feel they are not equitably assessed. Their unit is located in Golf Village in Southdown Shores. It is a duplex condo that is currently assessed for \$246,700. They are using a bank appraisal to defend their request for consideration. The taxpayer paid \$248,000 on December 19, 2016, which is within our sales analysis time frame for 2017. The bank appraisal submitted is for a “bank” and cannot be used without permission of the appraiser for abatement purposes. In response to questions on the submitted letter:

This property only has 2 bedrooms.

The fireplace is standard, sometimes there are hearths instead.

Extra fixtures are plumbing fixtures. (extra sink, separate shower, tub, in a bathroom, laundry sink, etc.)

During the course of our updating property assessments based on sales, B. Daigneault inspected this property and reviewed the “as built plans” and corrected the square footage of the unit. Based on the above information, it is recommended to adjust the assessed value from \$246,700 to \$245,000 which is a \$1,700 decrease 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.

JR & Emma Teto, 287-178-9: Mr. and Mrs. Teto filed an abatement request on their property at 136 Paugus Park Rd because they feel they are disproportionately assessed. Their property is a new colonial style home on .47 acres of waterfront land. The property is currently assessed for \$1,005,100.

In 2014 they demolished their previous house and began new construction on the current one. In 2015 tax year, the house was measured, and depreciation was added for unfinished work. In 2016 tax year, the house was almost complete, but depreciation was added for miscellaneous

unfinished work. In 2017 the depreciation was removed. Along with that, each year a sales update is performed and values across the city are adjusted based on those sales. Waterfront properties, in particular saw a significant increase in value for the 2017 tax year. The sales considered for this sales analysis were for the period of April 1, 2016 through March 31, 2017.

A review of the taxpayer's comps is attached on a separate page. Percent of change of assessment from one year to the next can be higher or lower than the subject because of their neighborhood and what transpired in previous year's sales. In addition, Square foot calculations are based on Effective area as a consistent basis as each part of the construction is included. Given that area and total assessment, it is noted that the subject property is lower per square foot than any of his comparable properties. Given the above information, D. Derrick recommended that the board deny the abatement request. After considering the information provided on the abatement application and the information provided by D. Derrick, K. Mudgett made a motion to deny the request for abatement. The motion was second by L. Miner and passed unanimously.

Stephen G. Keane, 377-286-22: Mr. Keane has filed an abatement request on his property at 55 Penny Ln. as he believes he is over assessed. His property is a modern/contemporary style home built in 1986 on .54 acre of land. The assessment for 2017 is \$301,300. He believes it should be \$277,000. The taxpayer purchased the property for \$250,000 on September 6, 2017. The bank appraisal submitted is for a "bank" and cannot be used without permission of the appraiser for abatement purposes. The property record card has been adjusted to reflect the topography of this lot as well as corrections for story height and style. Based on the above information, it is recommended to adjust this property from \$301,300 to \$282,900 which is a \$18,400 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.

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 6:30 p.m. L. Miner made a motion to return out of non-public session at 6:33 p.m. and K. Mudgett seconded. A roll call vote was taken, vote unanimous.

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

42 Anthony Dr., 310-304-18: L. Miner mad a motion to deny the request of the property owner. The motion was second by K. Mudgett and passed unanimously.


Channel Ln., 173-40-9.012 & 173-40-9.0.34: L. Miner mad a motion to deny the request of the

property owner. The motion was second by K. Mudgett and passed unanimously.

OTHER

Abatement slips, Timber Tax warrants and Gravel Tax warrants were all 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, Assessor