

BOARD OF ASSESSORS MINUTES
April 19, 2018
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: Deb Derrick

SALUTE TO THE FLAG

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

STAFF IN ATTENDANCE: Deb Derrick

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): With no corrections, the minutes of March 22, 2018 are considered accepted.

OLD BUSINESS: Raymond M. England 2001 Trust, 287-178-2: Tabled from the previous meeting pending a complete review of the property by D. Derrick. D. Derrick visited the property on March 26, 2018. After a complete measure and interior inspection of the property she made additional adjustments necessary to correctly list the parcel. Based on the adjustments made, it was recommended that the value be decreased from \$900,300 to \$832,200 for 2017. After discussion, R. Mooney made a motion to reduce the value to \$832,200, second by K. Mudgett. The motion passed unanimously.

PUBLIC HEARINGS: Opening Statement to the public was read. All board members acknowledged that they had no personal or financial interest in the property to be discussed and no conflict exists.

The public hearing was opened at approximately 5:40 pm.

Alan C. Goldman & Joyce College, 273-435-6.036: Ms. College provided a packet to the board, within the packet she outlined other sales in Golf Village in comparison to her own unit. Mr. Goldman feels that the garages are an important attribute to a unit. He feels that not having a garage is takes away value from a unit in Golf Village. Ms. College noted that she had a real estate agent provide an opinion of value as if they were to place the unit on the market today. This opinion came in at \$241,000. Units in the Hamptons and the Gables were also pointed out. The public hearing was closed at approximately 6:00 pm.

L. Miner made a motion to table a decision to allow D. Derrick to review the submitted information from the property owners and verify assessments, sale prices and the sales analysis to determine if there should be further adjustments. K. Mudgett second the motion and the motion was carried unanimously.

NEW BUSINESS:

Jonathan H. Spooner, 14-155-9: Mr. Spooner filed a Proration Abatement request on his property at 2836 Parade Rd for a fire that severely damaged the building on October 2, 2017. The property has not been repaired as of April 1, 2018.

The calculation is attributed to the home only and takes in to account the number of useable days within the tax year. According to RSA 76:21 the proration amount to be abated is \$55,300.

K. Mudgett made a motion to grant the request for abatement. The motion was second by R. Mooney and passed unanimously.

Brenda Marry, 166-358-13: Mark Lutter of Northeast Property Tax Consultants filed an abatement request on behalf of Ms. Marry. Her property is located at 77 Rolling Ln. It is currently assessed for \$253,800. It has been listed as a modern/contemporary style. Mr. Lutter believes the property should be assess for \$79,700. The taxpayer purchased the property for \$82,000 on August 28, 2017. The property has been on the market since August, 2016 (almost a year). D. Derrick visited the property on March 30, 2018 and measured and inspected the same. Based on the inspection, she determined the dwelling would be better assessed as a Year-round Camp and applied depreciation for the overall condition of the property before updating. Based on the visit, it was recommended that the assessment be reduced from \$253,800 to \$110,600 which is a \$143,200 reduction in value. After much discussion, L. Miner made a motion to grant the request for abatement. The motion was second by R. Mooney. The motion was carried. K. Mudgett was opposed.

David W. & Dale A. Nims, 414-32-7: The Nims filed an abatement on property at 36 Ashwood Circle. The 2017 assessment is \$330,300. This is a colonial style home on .57 acres. The owner feels a value of \$270,000 is more accurate. D. Derrick visited the property with the owner. In addition to the dwelling, they have a swimming pool. There were two sales of similar properties the same street that sold for \$282,000 and \$292,000. Based on the sales, this property is somewhat higher. D. Derrick applied a market adjustment to the subject property to bring it in line with the sale properties. D. Derrick noted that the neighborhood will be reviewed again in 2018. A recommendation to adjust the assessment from \$330,300 to \$293,400 was made. After considering the information provided L. Miner made a motion to table a decision to allow D. Derrick the opportunity to gather some additional information regarding the market adjustment. R. Mooney second the motion and passed unanimously.

Landry Family 2016 Trust, 180-346-11: Mr. and Mrs. Landry filed an abatement request on property at 99 Birch Haven Rd. They believe they are over assessed. They have a modular ranch style home on .77 acres of waterfront land. They are currently assessed for \$728,900. The assessor visited their property on March 30, 2018 and reviewed the property. They have considerable cracks in the foundation and run double sump pumps to drain the wetness from their basement. This house is an older modular home and is assessed in the below average grade of construction.

They also stated that their land is assessed higher than the neighboring land which is the Community Beach Area and is exempt from taxes. That lot is appraised for \$487,400 and is a .78-acre lot. It does have some depreciation on the lot as it has a drainage ditch going through it. Based on the above information, it is recommended to reduce the assessment from \$728,900 to \$722,300 which is a \$6,600 reduction in value. Based on the above information, L. Miner made a motion to grant the request for abatement. The motion was second by R. Mooney and passed unanimously.

Embree Family 2016 Trust, 432-7-42: The Embree's, Trustees of the above-named trust, have filed an abatement request on a 3-unit apartment building on Arch St. They feel the assessment is too high. It is currently assessed for \$127,500. They purchased the property for \$100,000 on September 14, 2017. D. Derrick visited the property with the building manager and completed an interior inspection and measured the exterior. Based on the inspection, it was recommended to reduce the assessment from \$127,500 to \$107,100 which is a \$20,400 reduction in value. After considering the information provided R. Mooney made a motion to grant the request for abatement. The motion was second by K. Mudgett and passed unanimously.

Foro Realty Trust, 251-415-15.012: The DeChristoforo's, trustees of the above-named trust, file an abatement request because they felt they were disproportionately assessed. Their property is assessed for \$344,000. It is a Condo Duplex located in Southdown Shores. They noticed that their square footage of this unit was not consistent with the square footage of their adjoining unit. B. Daigneault visited the property and after a remeasure and inspection of the property made the appropriate adjustments. Based on the adjustments made, it is recommended to reduce the assessment from \$344,000 to \$336,500 which is a \$7,000 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.

Dan J. & Amanda Ouellette, 350-168-14: Mr. and Mrs. Ouellette filed for an abatement on their property at 46 North St. They believe they are over assessed. The property has a bungalow style home on .54 acres of land. It is currently assessed for \$116,300. They believe it should be assessed for \$78,000. They purchased the property for \$50,000 as it was an estate sale as well as they had been renting the property. D. Derrick visited the property on March 19, 2018 for an inspection and to measure the buildings. Based on the inspection, it was recommended to make adjustments to the property based on the results of the inspection adjusting the assessment from \$116,300 to \$102,700 which is a reduction of \$13,600 in value. After considering the information provided K. Mudgett made a motion to grant the request for abatement, the motion was second by R. Mooney and passed unanimously.

Louis P. & Sharon L. Bicho, 241-248-12.008: The Bicho's filed an abatement request for property at 301 Weirs Bv #8 as they believe they were over assessed. The property is a condo conversion at Ship Ahoy condos. They are currently assessed for \$253,700. D. Derrick visited the property and inspected and remeasured the building making necessary changes. Based on the changes, it was recommended that the assessment be adjusted from \$253,700 to \$216,600 which is a \$37,100 reduction in value. After considering the information provided R. Mooney made a

motion to grant the request for abatement, the motion was second by K. Mudgett and passed unanimously.


NON-PUBLIC SESSION:

None

OTHER

Abatement slips were signed.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 6:55 p.m.

Submitted by: 
Deborah Derrick, Assessor