

**BOARD OF ASSESSORS MINUTES**  
**May 18, 2023**  
**CITY HALL – CONFERENCE ROOM 200B**  
**5:30 P.M.**

**CALL TO ORDER:** Acting Board chair J. Rice called the meeting to order at 5:30 pm.

**RECORDING SECRETARY:** Tara Baker

**SALUTE TO THE FLAG**

**ROLL CALL:** Present were, members Karen Mudgett and Jim Rice and alternate Lynn Creteau.

**STAFF IN ATTENDANCE:** Tara Baker, Steve Hamilton

**ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S):** Minutes from April 20, 2023, were reviewed and accepted as written.

**PUBLIC HEARINGS:** The public hearing was opened at 5:32 pm. Ken Silverman was present for property known as Integrity Reality Trust, 480-160-1. Mr. Silverman noted the ongoing maintenance expenses with the property including drainage and moisture issues under the buildings with access issues that hinder issues with potential mold, roofs, and decks. He noted that rents have not changed much over the years and the assessed value increased 76% for 2022. Mr. Silverman made comparisons in value to 65-67 Provencal Rd., 10-52 Estates Circle and 103 Blueberry Ln. Comparisons were made per acre, per unit and per square foot. The assessment to sale ratios for the various properties varied, which was also a concern. J. Rice asked the number of units and amount of rent charged. Rents ranged from \$850- \$975 per month. Mr. Silverman noted the listed rents for comparable properties. J. Rice asked if income and expense information had been provided and asked if he would be willing to provide that information for further review. Steve Hamilton noted that if the board would like him to take a more in-depth review of the property he would. The public hearing was closed at 5:45 pm.

**OLD BUSINESS:**

**Bothamley, Dennis & Jeri 2008 Revocable Trust, 415-199-2:**

**\*\*\*Discussion from April 20, 2023, meeting was as follows** -The property owner filed an application for abatement for 2022 based on the belief that the market value of the property is lower than the assessed value. The property is an improved .52 acres parcel of land and building located at 108 Shore Drive in Laconia. The property has 145 feet of frontage on Lake Winnisquam, and it is improved with a one and three quarter-story cape style dwelling. An appraisal was completed and provided as the basis for the applicant's opinion of value. The appraisal was completed by analyzing three waterfront sales on Lake Winnisquam, that occurred in 2020, and had been completed for estate purposes. The appraiser denied use of the appraisal in

the abatement process. The reliability of the appraisal is undercut by having all three comparable sales occurring nearly two years prior to April 1, 2022, date of assessed value. The appraisal noted some physical condition issues with the dwelling that had not been previously adjusted for in the assessment. The photographs in the appraisal portray a property that is in good physical condition, not excellent as described. This information makes it reasonable to make an adjustment for this factor. The board voted to grant an abatement by making an adjustment to the condition that will adjust the value for 2022 from \$1,663,600 to \$1,623,800, resulting in an assessment reduction of \$39,800. L. Miner made the motion to grant, seconded by J. Rice. The motion passed unanimously.

\*\*\*Current discussion: It was discovered that the noted original value and adjustment that was voted upon was incorrect. This has been corrected and a new vote took place. The board voted to grant an abatement by making an adjustment to the condition that will adjust the value for 2022 from \$1,661,300 to \$1,623,800 resulting in an assessment reduction of \$37,500. This motion was made by K. Mudgett and second by J. Rice and carried unanimously.

#### **NEW BUSINESS:**

**Map 117-234-2.082, Daniel R. Moeller:** The property owner filed an abatement request on their 2019 double wide manufactured home at Scenic View Resort, a seasonal campground. The unit contains approximately 1,456 square feet of living area and an effective area of 1,497 square feet. The owners have expressed an appeal year market value of \$152,676. The tax year 2022 assessed value is \$296,100. The application contains a brief comparison of five properties throughout the City that have sold from 9/16/2020 to 7/15/2022 and the assessments based only on living area and the unit cost as described on the property record card. It does not recognize the depreciation and it is not an exhaustive list of sales, some of which are single-wide mobile homes rather than double-wide mobile homes. The subject property is a double wide mobile home that is located in a seasonal campground. The base rate of double wide mobile homes reflects the ability of the unit to be occupied year-round, however this property has limitations due to where it is placed. That limitation would likely impact the sales price of this mobile home. Applying an economic adjustment to the subject property would recognize the restriction of the seasonal occupancy on the market value of an otherwise year-round home. The board voted to grant an abatement from \$296,100 to \$265,900; an abatement of \$30,200 assessed value. J. Rice made the motion, second by L. Creteau. Passing unanimously.

**Map 117-234-2.083, Karen Moeller-Greene:** The property owner filed an abatement request on their 2012 double wide manufactured home at Scenic View Resort, a seasonal campground. The unit contains approximately 1,456 square feet of living area and an effective area of 1,500 square feet. The owners have expressed an appeal year market value of \$144,910. The tax year 2022 assessed value is \$266,400. The application contains a brief comparison of five properties throughout the City that have sold from 9/16/2020 to 7/15/2022 and the assessments based only on living area and the unit cost as described on the property record card. It does not recognize the depreciation and it is not an exhaustive list of sales, some of which are single-wide mobile homes rather than double-wide mobile homes. The subject property is a double wide mobile

home that is located in a seasonal campground. The base rate of double wide mobile homes reflects the ability of the unit to be occupied year-round, however this property has limitations due to where it is placed. That limitation would likely impact the sales price of this mobile home. Applying an economic adjustment of 10% to the subject property would recognize the restriction of the seasonal occupancy on the market value of an otherwise year-round home. The board voted to grant an abatement from \$266,400 to \$236,100; an abatement of \$30,300 assessed value on a motion made by K. Mudgett, second by J. Rice, passing unanimously.

**Map 225-248-7.006, Mark & Jacqueline Cuomo:** The property owner of 518 Weirs Boulevard #6 filed an abatement request on their seasonal converted condo unit built in 2017. The unit contains 476 square feet of living area and an effective area of 549 square feet. The owners have expressed an appeal year market value of \$414,400. The tax year 2022 assessed value is \$514,400. The application contains assessed value and a REDFIN market value estimate of each unit within their complex, along with two other condo complexes nearby. Their position is that their property is assessed disproportionately higher than other units within their complex. The complex was originally made up of seasonal cottages all built in 1945. Unit 6, the subject property, was destroyed by a fire in 2016 and was rebuilt new in 2017. Due to the age of the unit, the assessed value may be overstated based on the condo complex and the minimal accrued depreciation – the condo complex was derived using sales of older cottages that would have more depreciation, even if remodeled. Applying an economic adjustment of 5% will take into consideration the impact of the older units within the complex on the relatively new unit. The board voted on a motion by J. Rice, second by K. Mudgett to grant an abatement from \$514,400 to \$489,900; an abatement of \$24,500 assessed value. The motion carried unanimously.

**Map 139-118-62, Boettcher Family Revocable Trust:** The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair market value compared to other waterfront property. This assertion is not supported by any evidence or analysis. The property is an improved .10-acre parcel of land and building located at 20 Janes Avenue. The property has 38 feet of frontage on Lake Winnepesaukee, and it is improved with a two-story year-round camp style residential building constructed in 1887. There is a boathouse as well. The value changes have been very significant due to dramatic increases in demand for lakefront property. The board voted to deny the abatement request for the 2022 tax year, and that the assessment of \$1,074,700 be sustained. L. Creteau made the motion, second by J. Rice. The motion was unanimous.

**Map 180-346-11, Landry Family 2014 Revocable Trust:** The property owner filed an application for abatement for 2022 based on the results of a competitive market analysis (CMA) apparently completed for tax abatement purposes by Roche Realty Group. The property is an improved .77 acres parcel of land and building located at 99 Birch Haven Rd. The property has 100 feet of frontage on Paugus Bay of Lake Winnepesaukee, and it is improved with a one-story ranch style dwelling constructed in 1970. The CMA completed resulted in a range of from \$1,294,000 to \$1,499,000 and appears to be the basis for the applicant's opinion of value of \$1,294,000. The CMA was completed by analyzing three waterfront sales on Lake

Winnepesaukee.

Sale #1 was the recent sale of a home on Weirs Boulevard. This sale was located on the landward side of the road, having a mere .01 acres of land on the lakeward side of the road. The owner must cross the busy street to access Paugus Bay of Lake Winnepesaukee. This is a significantly inferior attribute when compared to the owner's property, but no adjustment was made.

Sale #2 was the recent sale of a home on Channel Lane. This sale was located on Paugus Bay of Lake Winnepesaukee. The site is comprised of .10 acres of land with only 50 feet of frontage on the lake. Access to the neighborhood is through the parking lots of several nearby businesses. These are significantly inferior attributes when compared to the owner's property, but no adjustment was made.

Sale #3 was the recent sale of a home on Wentworth Cove Road. This sale is a reasonably similar property, slightly inferior in age, smaller in land area and lake frontage in a slightly superior location.

The reliability of the CMA is diminished by the lack of adjustments of the significant differences in two of the three comparables and the analysis of raw selling prices only.

The board voted to deny the abatement request on a motion made by J. Rice, seconded by K. Mudgett, and that the assessment of \$1,736,600 be sustained. The motion carried unanimously.

**Map 415-199-5, Donald & Kathryn Levesque:** The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not adjust for some waterfront attributes when compared to other nearby waterfront property. As reported by the property owner, the waterfrontage is relatively shallow, has a large beach area with sandy bottom, and will not allow for the docking of a large boat. The property is an improved .54-acre parcel of land and building located at 20 Janes Avenue. The property has 101 feet of frontage on Lake Winnisquam, and it is improved with a one-story year-round ranch style residential dwelling constructed in 1955. The attributes of waterfront lots vary, as does the perceived desirability to market participants. Some property owners would rather have a wide, gently sloping sandy beach, while others would rather have deep water to dock a large boat. There is not enough market evidence, and none has been provided, to show that the sandy beach is detrimental to the value of the property. The board voted to deny the abatement request on a motion made by J. Rice and second by L. Creteau. The motion carried unanimously.

**Map 33-260-2, Jeffrey & Mary Hoyt:** The property owner filed an application for abatement for 2022 based on the assertions that changes in the value of this property should be more consistent with changes of nearby properties. The assertion is that the property attributes of being a seasonal camp, on a private road, with steep grade and limitations to the lot have not been fairly considered. The property is an improved 1.3 acres parcel of land and building located at 165 Story Tyler Shore Rd. The property has 150 feet of frontage on Lake Winnisquam, and it is improved with a one-story seasonal camp style building having a finished attic area constructed in 1912. The value changes have been very significant due to dramatic increases in demand for lakefront property. The rate of change will vary from property to property based on the attributes of each. There is no single rate of increase applied to all neighboring properties.

A careful review of the description of the improvements revealed that it does accurately reflect

the use and limitations of being a seasonal camp. The lot value has already been decreased by 30% for the limited access, rights of way and topography of the lot, further decreases are not indicated. The board voted to deny the abatement request on a motion made by K. Mudgett and second by J. Rice. The motion carried unanimously.

**Map 22-311-17, Kenneth & Pamala Kyle Family Trust:** The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not adjust for some waterfront attributes when compared to other nearby waterfront property.

The property is an improved .31-acre parcel of land and building located at 44 Dennis Avenue. The property has 121 feet of frontage on Lake Winnisquam, and it is improved with a two-story year-round conventional style residential dwelling constructed in 1949.

An inspection of the property on May 12, 2023, revealed that the waterfront area is rocky, an attribute deserving of a -5% adjustment that had not been applied. Additionally, a 64 square foot deck listed on the property card is a floating swim platform and is not taxable.

The board voted to grant an abatement, reducing the 2022 tax year assessment of \$1,070,800 be reduced to \$1,021,800 resulting in an abatement of \$49,000 in value. J. Rice made the motion second by K. Mudgett. The motion passed unanimously.

**Map 31-253-14, Marilyn Brown Living Trust:** The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not adjust for some waterfront attributes when compared to other nearby waterfront property.

The property is an improved 1.50-acre parcel of land and building located at 30 Leighton Avenue North. The property has 121 feet of frontage on Lake Winnisquam, and it is improved with a one and one half-story year-round cape style residential dwelling constructed in 2001.

An inspection of the property on May 12, 2023, revealed that the waterfront area is rocky, an attribute deserving of a -5% adjustment that had previously not been applied.

The board voted on a motion made by J. Rice and seconded by L. Creteau to grant an abatement, reducing the 2022 tax year assessment of \$1,866,200 be reduced to \$1,728,500 resulting in an abatement of \$137,700 in value. The motion passed unanimously.

**Map 31-253-22, Alan & Heather Young:** The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not adjust for some land attributes when compared to other nearby waterfront property.

The property is an improved .55-acre parcel of land and building located at 114 Leighton Avenue North. The property has 165 feet of frontage on Lake Winnisquam, and it is improved with a one-story seasonal camp style residential dwelling constructed in 1900.

An inspection of the property on May 12, 2023, revealed that the waterfront and land area is bisected by a brook, an attribute deserving of a -10% adjustment to the land that had not been previously applied. The board voted on a motion made by J. Rice, seconded by K. Mudgett to grant an abatement, reducing the 2022 tax year assessment of \$1,232,400 be reduced to \$1,117,300 resulting in an abatement of \$115,100 in value. The motion passed unanimously.

**NON-PUBLIC**

\*\*\*J. Rice made a motion that the Board enter into a non-public session under RSA 91-a:311(e) discussion of pending or threatened (in writing) litigation against the Town or Town Officials, Board members or employees. K. Mudgett second, a roll call vote was taken, K. Mudgett – Yes, J. Rice- Yes, L. Creteau -Yes. The vote was unanimous, and a non-public session was entered into at 6:41 p.m.

\*\*\* J. Rice made a motion to return out of non-public session at 6:51 p.m. and L. Creteau second. A roll call vote was taken, K. Mudgett – Yes, J. Rice- Yes, L. Creteau – Yes. The vote was unanimous.

John & Jacqueline Remington, 152-29040: J. Rice made a motion to grant an abatement based on a negotiated settlement reached between the property owner and Stephan Hamilton, contract assessor. K. Mudgett second the motion. The motion passed unanimously.

**OTHER**

Timber warrants were signed.  
Land Use Change Tax warrants were signed.

**ADJOURNMENT:** J. Rice made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 6:59 p.m.

Submitted by: \_\_\_\_\_

Tara Baker, BOA Clerk