

BOARD OF ASSESSORS MINUTES
May 30, 2019
CITY HALL – CONFERENCE ROOM 200B
5:30 P.M.

CALL TO ORDER: Chairman Lenny Miner called the meeting to order at 5:27 pm.

RECORDING SECRETARY: Tara Baker

SALUTE TO THE FLAG

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

STAFF IN ATTENDANCE: Tara Baker, Emily Goldstein and Stephan Hamilton

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): With no corrections, the minutes of May 16, 2019 are considered accepted.

PUBLIC HEARINGS:

OLD BUSINESS:

Mark Larochelle, 126-252-2.090: Excerpt from the May 16, 2019 meeting: Mr. Larochelle noted that the 2015 Cherokee travel trailer was on site at Pine Hollow Campground as of April 1, 2018. He notes that in March 2019 he traded the Cherokee for another camper with a dealership and believes that he did not own the Cherokee as of 4/1/2019. He notes that snow still on the ground prevented swapping out the units prior to 4/1/2018. He said he was not aware of the April 1 deadline date and is asking to be cut some slack for the 19 days the Cherokee was on site after 4/1. The public hearing was closed at 5:33 pm. The board had a discussion regarding tax proration. The board reviewed the purchase and sales agreement. It was requested that Mr. Larochelle be contacted to supply a copy of the lease agreement he has with the campground. A copy of the lease was provided by Mr. Larochelle, which the board reviewed. The section the board focused on was,

“All seasonal campers are responsible for any taxes on their RV/trailer charged by the City of Laconia. Make sure you have registered with the City of Laconia or your hometown. This may eliminate the tax by the City of Laconia. For more information contact the City of Laconia Assessors/Collectors office.”

The board discussed in depth who should have been billed for the 2018 taxes. The tax is a tax on the property, not the person. At the time of billing the City was not notified that Campers inn had an agreement to purchase the property at hand and the City billed who they believed to be the owner of the property. It was felt it was Mr. Larochelle’s responsibility to work out an agreement with Campers Inn to make a proration of the tax knowing the unit would not be

removed by April 1st. L. Miner made a motion to deny the request for abatement made at the public hearing on May 16, 2019. K. Mudgett second the motion and it carried unanimously.

NEW BUSINESS:

Amon Dewitt, 115-252-2.049: The property owner filed an abatement request on 713 Endicott St N, #49, a travel trailer located at Hack-Ma-Tac campground. They believe they are over assessed. The property is assessed for \$16,900 for 2018. Approximately \$1,300 of the assessment is attributed to the value of a screen porch, and \$300 is attributed to a shed. The Taxpayer claims that similar property only declines in value, but provides no direct value information other than a state range of between \$2,500 and \$4,000.

All units within campgrounds are reviewed annually during an onsite visit to review any changes or additions the units on the sites. Per NH State law trailers and park models that on site as of April 1 of each year, are not registered to travel which indicate that they intend to remain stationary meet the definition of a building and are assessed as such.

Sales of like units are analyzed and set the basis for assessments. The following units sold during the analysis period.

After reviewing the concerns outlined in the abatement application and reviewing the sales of other units in the area, it appears that the assessment is reasonable given the range of selling prices of reasonably similar units. Resales of some of the units above indicate that there is some appreciation over the last several years. L. Miner made a motion second by K. Mudgett to deny the abatement request for 2018.

David W. & Dale A. Nims, 414-32-7: The property owners filed an abatement request on a single-family dwelling located at 36 Ashwood Circle. They believe they are over assessed based on the lower selling prices of two properties on Ashwood Circle, as well as the 2017 action of the Board of Assessors reducing their assessment to \$293,400. The property is assessed for \$330,400 for 2018. The property details and relevant comparable sale information is shown below. Sales of like properties are analyzed and set the basis for assessments. The following units sold during the analysis period.

	Sale Date	Grade	Age	*Size	Cond	Sale Price	Sale \$/PS F	Assessment
Subject	N/A	AV+20	198 7	2137	AV	N/A	N/A	330,400
579 Shore Dr	10/10/2017	AV+10	198 1	2241	Good	332,000	\$148	303,000
51 Lynnewood	3/29/2018	AV+10	196 0	1856	VG	259,900	\$140	303,000
21 Ashwood	11/2/2016	AV+20	198	2284	AV	292,000	\$128	341,600

Cr			6			0		
29 Ashwood			198			282,00	\$124	
Cr	9/15/2016	AV+20	7	2272	GD	0		339,300
*size is living area of unit								

After reviewing the concerns outlined in the abatement application and reviewing the sales of other similar homes in the area, it appears that the assessment of the is high given the range of selling prices per square foot of living area that range from \$124 to \$148. These are all reasonably similar homes of similar location, size and attributes, the more recent sales exhibit a higher per square foot value.

I have reviewed the abatement application and results from Tax Year 2017. It appears from a review of the prior year's file that the market adjustment that was calculated to reduce the assessed value to \$293,400 in 2017 was not fully applied to the property.

The subject assessed value represents over \$154 per square foot of living area. This appears to be the result of inconsistent grading in the neighborhood, and a revision of the subject Grade from AV+20 to AV+10 results in an assessment of \$145 per square foot, more in line with the most recent sales. L. Miner made a motion to grant the abatement, reducing the value for 2018 to \$310,400. K. Mudgett second the motion and it carried unanimously.

Arlene Lavoie, Lisa & Richard Ricker: The property owners filed an abatement request on a residential condominium located at 301 Weirs Boulevard #1. The property is part of the Ship Ahoy Condominium, each unit is a separate building with access to Paugus Bay. This property has been permitted for year-round use in the declaration and has use of the boat house as limited common area. The unit has direct water views and was assessed for \$516,700 for 2018. The property owners provided little evidence of market value in the application. All sales presented were from 2015 or earlier. The taxpayers did provide other properties that they believe to be comparable with the assessed value, however not all properties referenced are condominiums. An interior inspection was performed as part of the Abatement review process. During this inspection, several deficiencies to the property were discovered along with some data corrections. After changing the grade from AV+20 to AV+10 to be more consistent with the quality of construction of this unit and applying an Additional Physical depreciation of 5% due to cracks in the unit and water damage, along with other data changes found during the inspection, the assessed value would be \$444,100. This value can be supported by a sale in the complex of unit #13 for \$280,000 that is only available for seasonal use, has a boat slip but not a boat house, and is significantly smaller. Another sale at 354 Weirs Bv #7 for \$460,000 of a seasonal condo that has been updated supports the adjusted value. After reviewing the submitted application, appraisal and property card K. Mudgett made a motion to grant the abatement, reducing the value for 2018 to \$444,100. L. Miner second the motion and it carried unanimously.

Eleanor C. & R. Ronald Jacques, 434-84-15: The Jacques filed an abatement request on their

property located at 58 Gale Avenue. The property is assessed for \$237,000 for 2018. The Taxpayer presents no direct value information or opinion of value. The property is improved with a 1900 Conventional style home containing 1,687 square feet of living area. After reviewing the abatement request, there is no cause raised or question asked. L. Miner made a motion to deny the abatement since no information has been provided by the Taxpayer. K. Mudgett second the motion and it carried unanimously.

Gail J. Denio, 351-232-33.00: The property owner filed an abatement request on a condominium unit located at 72 Washington Street, Unit 2, in Washington Street Condominium. They believe they are over assessed based on the lower assessments of three properties in the building. The property is assessed for \$99,000 for 2018. The property itself sold in 2017 as shown below. Sales of like units are analyzed and set the basis for assessments. The following units sold during the analysis period.

	Sale Date	Grade	Age	*Size	Cond	Sale Price	Assessment
Subject	4/14/2017	Average	1904	1102	GD	94,000	99,000
72 Washington St #4	9/14/2015	Average	1904	1140	GD	102,500	89,300
918 Main St #7	11/28/2017	Average	1982	1048	AV	88,000	97,200
160 Treetop #13	01/03/2018	Average	1974	823	GD	110,000	93,200
*size is living area of unit							

After reviewing the concerns outlined in the abatement application and reviewing the sales of other units in the area, it appears that the assessment of the is not unreasonable given the range of selling prices of reasonably similar units of similar location, size and attributes, including the recent sale of the subject property. After reviewing the submitted application, appraisal and property card K. Mudgett made a motion to deny the abatement, L. Miner second the motion and it carried unanimously.

BM Liberty Revocable Trust, 140-498-5.71: The property owner filed an abatement request on her single-family dwelling located at 20 Keepers Lane. The property is located within the Meredith Bay gated community. The home contains 2,970 square feet of above grade living area. There is an additional 1,312 square feet of basement finish area that walks out at grade level in the rear of the house. There are extensive wood decks and a patio. The unit has direct expansive views and was assessed for \$1,017,800 for 2018. The property was purchased as land only in 2015. The property owners provided little evidence of market value in the application. Portions of an appraisal that had been completed for mortgage purposes were included. The appraiser has declined to authorize the use of the appraisal in the abatement process. S. Hamilton noted he reviewed the entire application, completed a field review of the property, and reviewed recent

sales in the area.

The taxpayer provided a copy of an email sent to the Assessor on January 8, 2019.

The taxpayer provided a list of other properties that they previously inquired about the valuation changes.

The taxpayer provided a copy of the answers provided by the Assessing Technician January 14, 2019, providing answers and explanations to as many of the taxpayer's questions as she could.

The taxpayer provided a copy of an email rebuttal of the answers provided to him by the Assessing Technician.

The taxpayer provided portions of the unauthorized appraisal.

The taxpayer's abatement application provides a declarative statement of a \$875,000 market value. This estimate is not supported by the evidence provided. Additionally, the Assessing Technician provided sales, that support the current assessment.

After reviewing the submitted application, email exchanges and property card L. Miner made a motion to deny the abatement. K. Mudgett second the motion and it carried unanimously.

Christopher J. Jr. & Kathleen Sweeney, 173-248-4.004: The property owners filed an abatement on a garden condo at 1152 Weirs Boulevard #4. The 2018 assessment of the unit is \$225,300. The owners used sales of units 7 and unit 2 for \$220,000 in June and July of 2013 in the same complex with a similar location and view as part of the abatement. It is indicated that both units were updated before selling while the subject unit has not been. An interior inspection was conducted of unit 4 as part of the abatement review. Previous inspections by the Assessing Department indicate that both units 2 and 7 are also in average condition. Below are sales that occurred within the complex during the analysis period to support the 2018 tax year.

	Sale Date	Grade	Age	*Size	Cond	Sale Price	Sale \$/PSF	Assessment
Subject	N/A	AV+10	1970	920	AV	N/A	N/A	225,300
1152 Weirs #21	10/16/2017	AV+10	1970	620	AV	194,000	\$313	173,600
1152 Weirs #24	8/18/2017	AV+10	1970	760	AV	195,000	\$257	203,100
1152 Weirs #8	6/20/2017	AV+10	1970	620	AV	174,900	\$282	173,600
*size is living area of unit								

The price per square foot ranges from \$257 - \$313 for some of the smaller units. No larger units in the complex sold in the analysis period, but unit 4 price per square foot is \$245. The comparable price per square foot supports the 2018 assessment of unit 4. K. Mudgett made a motion to deny the abatement. The motion was seconded by L. Miner and passed unanimously.

Jeffrey Graham & Terry Shea, 290-361-2: The property owners filed an abatement request

on a single-family home located at 97 Clover Lane. They have identified a desire to receive an abatement of taxes paid in 2017 and 2018. The abatement request was received by the Assessor's Office on February 27, 2019, and was only timely filed for the 2018 request. Any abatement request for Tax Year 2017 would have had to be received by March 1, 2018 in order for it to be considered timely. The request for 2017 abatement was not timely filed, and therefore was denied on a motion made by K. Mudgett, seconded by L. Miner.

They owners believe they are over assessed based on: the lower selling prices or assessments of seven properties nearby; that the condition of the property is generally original; and, the general report that some identified features are not present or that they no longer function. The property is assessed for \$451,600 for 2018. The property itself sold in March of 2017 for less than the 2018 assessment of the property as shown below.

Sales of like properties including those that they provided are analyzed and set the basis for assessments. The following properties are identified by the applicants as sold during the analysis period:

	Sale Date	Grade	Age	*Size	Cond	Sale Price	Price psf Living Area	Assessment
Subject	3/17/2017	AV +20	1989	2423	AV	403,000	\$166	451,600
23 Surry Lane	7/23/2018	AV +20	2011	2487	AV	510,000	\$197	439,700
30 Carol Ct	12/27/2017	AV +20	2006	1671	AV	403,000	\$241	367,200
80 Davidson Dr	9/29/2017	AV +20	1997	1576	AV	360,000	\$228	345,700
139 Long Bay	5/23/2017	AV +20	1990	2253	GD	460,000	\$204	443,100
74 Drummer Trail	09/11/2017	AV +20	1996	2479	GD	415,000	\$167	437,300
397 Davidson Drive	N/A	AV +10	1994	2428	VG	N/A	N/A	412,700
5 Hemlock Cr	6/20/2018	AV +20	1994	2340	GD	419,000	\$179	439,600
*size is living area								

Sales are all reasonably similar in location and condition. The selling price of the subject is reasonably supportive of a reduced assessed value. Sale #2 was the most similar in terms of quality of construction, condition and location. The higher per square foot prices are generally more proximate to lake access and amenities. Assessor, S. Hamilton spoke with Mr. Graham, reviewed the exterior of the property, and reviewed the abatement application, it appears that the

assessment of the property is slightly high given the range of selling prices of reasonably similar properties in terms of size and other attributes, including the recent sale of the subject property. Variability of assessments relative to selling prices is anticipated in reviewing the results of a mass appraisal. That there are some assessments that are less than recent selling prices does not prove disproportionality.

One element of the property that appears to be inconsistent with other nearby properties is the description and valuation of the quality of construction of the property. The subject is rated as Average +20 when a better description would be Average +10 given the reported original features, materials and style. Two features, the second fireplace opening and the spa tub are reported to not exist, and the central vacuum system does not function.

After making those corrections and changes, the assessed value is reduced by \$35,100. L. Miner made a motion to grant the abatement by reducing the assessment to \$416,500, an amount that is more consistent with the recent selling price of the property. K. Mudgett seconded the motion. The motion passed unanimously.

Craig & Suzanne Arcari, 216-266-4.003: The property owner filed an abatement on townhouse condominium at 20 Prescott Av #3. The property is a newly constructed split-level end unit. The property record card has the unit listed as Condo Duplex with a grade, or quality of construction, as Good. For 2018 the assessed value of the unit was 648,400.

The taxpayer supplied a copy of the appraisal prepared by Martin Provencher, NHCR-939, for the purpose of market value to purchase the property. It has an effective date of 2/22/2018 and an estimated market value of \$612,000. The property was purchased on 3/9/2018 for \$611,600.

Other units and sales within the Lake Houses at Christmas Island condominium complex were reviewed as part of the abatement analysis, as well as an inspection of the property. In looking at the other 15 similar units, it was discovered that two different style codes of Condo Duplex and Condo Townhouse are utilized within the complex.

During the inspection of the property, some data corrections were discovered. The unit has four bedrooms instead of three as previously listed, and a second extra fixture in the master bathroom. It is also determined that with the change of style from Condo Duplex to Condo Townhouse would bring the assessed value to 622,900 which is better supported by the sale price.

It was noted that as part of the 2019 valuation update, the staff will be analysing the style codes in the complex to assure consistency, fairness, and equity. Based on that information L. Miner made a motion to grant the request for abatement, reducing the value to \$622,900 second by K. Mudgett. The motion passed unanimously.

Lendl Family Trust, 350-92-25: Carl and Sandra Lendl filed an abatement request on their property located at 142 Gold Street. The property is assessed for \$397,000 for 2018. The Taxpayer presents no direct value information or opinion of value. The property is improved with a 1900 Conventional style home containing 2,459 square feet of living area, and has access to a dock on Paugus Bay to the north of Gold Street. After reviewing the abatement request, there is no cause raised or question asked. The board voted on a motion made by K. Mudgett, second by L. Miner to deny abatement due to the lack of convincing evidence provided in the

abatement application. The motion passed unanimously.

Robyn L. Ross, 372-166-3: The property owner filed an abatement request on a waterfront single family home on Lake Opechee at 16 Moulton St. The taxpayer believes the land value is excessive compared to other properties on the lake. An inspection of the property resulted in a decrease in square footage and revealed that the topography and access to the lake is a steep decline. Below are sales that occurred recently on Lake Opechee in the same market area.

	Sale Date	Grade	Age	Bldg Cond	Lot Size	Sale Price	Assessment
Subject	N/A	Average	1865	AV	.40 Ac	N/A	320,300
68 Edgewater Av	7/31/2017	AV+10	1880	Good	.36	299,000	309,800
34 Edgewater Av	1/24/2019	Average	1881	Good	.17	292,300	247,200
77 Opechee St	6/30/2017	AV+10	1927	Good	.15	342,000	290,600
*size is living area of unit							

The sale properties on Edgewater Ave have lake access across the road and the property on Opechee St has level access to the lake. The properties on Edgewater are receiving a 25% adjustment on land value for a right of way. With the steep access to the water, I believe a 5% adjustment to the land value would bring the overall assessment closer to the recent sale prices that do not have direct level access. It is my recommendation that the abatement be granted to 308,200.

As part of the 2019 valuation update, access to lakes will be reviewed to ensure adjustments are applied in a consistent way. Based on the information reviewed, the board voted on a motion made by L. Miner, second by K. Mudgett that the abatement request be granted by reducing the assessment to \$308,200. The vote passed unanimously.

Remington Street Properties, 432-220-40: The Taxpayer filed an abatement request on their property located at 148 Union Avenue requesting a proration of assessment for fire damaged buildings pursuant to RSA 76:21. The property is assessed for \$798,200 for 2018. The property suffered a fire that damaged one building extensively rendering it uninhabitable on May 3, 2018. The assessment of the damaged building was \$328,900, an amount that represents a portion of the total value of the property. After reviewing the abatement request, there is no other cause raised. It was the recommendation of Assessor S. Hamilton that the abatement request be granted in an amount of \$299,300. This represents 91% of the value of that building, having been available for use for only 33 days. K. Mudgett made a motion to grant the abatement request, second by L. Miner. The vote passed unanimously.

NON-PUBLIC SESSION:

***L. Miner made a motion that the Board enter into a non-public session to discuss pending or threatened litigation against the Town or Town Officials, Board Members or employees according to RSA 91-a:3II(e) and under RSA 91-a:3II(b) to discuss matters which, if discussed in public, would likely affect adversely the reputation of any person unless such person requests an open meeting; however, this cannot be used to protect a person who is a member of your Board, Committee or Subcommittee. K. Mudgett second, a roll call vote was taken, vote unanimous, and a non-public session was entered into at 6:35 p.m.

Fairpoint Communications: E. Goldstein updated the board in regards to the pending court case.

41 Massachusetts Av., 329-148-21: L. Miner made a motion to grant the request of the taxpayer with provisions set by the board. K. Mudgett second the motion and it carried.

L. Miner made a motion to return out of non-public session at 6:50 p.m. and K. Mudgett seconded. A roll call vote was taken, vote unanimous.

OTHER

The Real Estate Tax warrant and Yield Tax Levy were both signed.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 6:52 p.m.

Submitted by: _____
Tara Baker, Assessing Technician/BOA Clerk