

# City of Berlin, NH

Board Of Assessors

Minutes of Meeting

April 23, 2019

Location: Assessor's Office, City Hall



Present: Robert Goddard, Chair of Board of Assessors  
Kem Rozek, Member of Board of Assessors  
Mark Eastman, Member of Board of Assessors  
Shelli Fortin, City Clerk

## 1) **CALL TO ORDER**

The meeting was called to order at 2:10 PM.

## 2) **ROLL CALL & PLEDGE OF ALLEGIANCE**

Chair Robert Goddard – In attendance

Member Kem Rozek – In attendance

Member Mark Eastman – In attendance

Those in attendance recited the Pledge of Allegiance.

## 3) **REVIEW & APPROVE MINUTES DATED APRIL 16, 2019**

Minutes were unavailable, tabled until the next meeting.

## 4) **2018 ABATEMENT APPLICATIONS**

**George Aubin**

**8 Rouleau Road**

**111/97**

Members of the Board reviewed an abatement application for Map 111-Lot 97. The taxpayer states that his opinion of value is \$58,000, and it is currently assessed at \$64,300. There was no analysis and no comparables included. Robert Goddard made a motion to deny the abatement based on a lack of support for the value. Mark Eastman seconded the motion. All were in favor. The motion carried.

**Robert Labrecque**

**34 Peavey Lane**

**128/171**

Members of the Board reviewed an abatement application for Map 128-Lot 171. The taxpayer feels that the assessed value of \$97,200 is not realistic for the area. In reviewing the comparables, two of the properties included were foreclosures, which are not qualified sales. After discussion, Mark Eastman made a motion to deny the abatement request due to the opinion of value stated on the application being the same as the assessed value, and no qualified comparables were included. Kem Rozek seconded the motion. All were in favor. The motion carried.

**Dennis and Nancy Arguin**

**East Milan Road**

**404/33**

Members of the Board reviewed an abatement application for Map 404-Lot 33. After discussion, Robert Goddard made a motion to deny the abatement request due to the taxpayer failing to provide supporting evidence of their opinion that the assessment exceeds market value, and failing to provide a map showing the property in a flood plain. Kem Rozek seconded the motion. All were in favor. The motion carried.

**Cynthia Miller****152 Bridge Street****135/187**

Members of the Board reviewed an abatement application for Map 135-Lot 187. The Board noted that there is no attic or upper floor noted on the tax card. The Board also felt that KRT should change the style from Bungalow to Ranch. The dirt crawl space mentioned by the taxpayer is already noted on the tax card. The taxpayer felt that the value should be \$37,500. After discussion, Mark Eastman made a motion to deny the application based on the taxpayer not providing the Board with basis for disproportionate value, and not including comparables to support the claim. Kem Rozek seconded the motion. All were in favor. The motion carried.

**Roger and Louise Guilbeault****660 Blais Street****132/58**

Members of the Board reviewed an abatement application for Map 132-Lot 58. There was no page 1 included with the application. Robert Goddard made a motion to table the application due to the fact that there was a page missing. Mark Eastman seconded the motion. All were in favor. The motion carried.

**Dennis and Susan Frenette****104 Pine Island Avenue****125/31**

Members of the Board reviewed an abatement application for Map 125-Lot 31. The taxpayer claims that a portion of their land was unusable. The Board noted that the comparables provided list the condition as average, whereas this property is listed as very good. Bob Goddard noted that the GLA for the property should be 1837, and is now only listed as 1600. Robert Goddard made a motion to table the application pending a visit by KRT to re-measure and consider the condition. Kem Rozek seconded the motion. All were in favor. The motion carried.

**Legacy Holdings, LLC****250 Church Street****120/344**

Members of the Board reviewed an abatement application for Map 120-Lot 344. Mark Eastman noted that the taxpayer included comparables that were foreclosures and were for single family homes. A motion to deny the abatement request was made by Robert Goddard based on the taxpayer using dissimilar comparables and sales that were not qualified. Mark Eastman seconded the motion. All were in favor. The motion carried.

**Doris Nicoletti****474 Madison Avenue****120/88**

Members of the Board reviewed an abatement application for Map 120-Lot 88. The taxpayer states their opinion of value at \$77,964, and the current assessed value is \$93,300. In reviewing the comparable properties, the Board agreed that the assessed value may be higher than it should be. Mark Eastman made a motion to table the application to allow KRT to visit the property, and focus on the depreciation code. Robert Goddard seconded the motion. All were in favor. The motion carried.

**Claude St. Onge****39 Haskell Street****112/84**

Members of the Board reviewed an abatement application for Map 112-Lot 84. The taxpayer's opinion of value is \$95,000, and the assessed value is \$161,000. Robert Goddard noted that this property has been to the BTLA previously, and the BTLA ruled in the City's favor. Robert Goddard made a motion to deny the application based on the taxpayer stating the style is incorrect as contemporary, the taxpayer stated the style is log cabin, however that is construction. In addition, the taxpayer states that the property at 147 State Street is comparable to his, however the only similarity is log construction. The State Street property is dissimilar in almost every

**Jeannine Coulombe**                      **41 Ramsey Street**                      **127/21**

**Viviana Aristegui**                      **2240 Riverside Drive**                      **404/23**

**Paul Ingersoll, Sr**                      **49 Gordon Avenue**                      **114/35**

<b>Victor and Rita Blair</b>	<b>612 Rockingham Street</b>	<b>130/13</b>
	<b>606 Rockingham Street</b>	<b>130/14</b>

**David and Doris Prosper                      580 Champlain Street                      133/15**

**Robert and Christine Nicoletti      255 Howard Street      138/13**

City Hall, 168 Main Street  
Berlin, NH 03570

50 from 70 based on the taxpayer's argument for land value. Kem Rozek seconded the motion. All were in favor. The motion carried.

**Ronald and Susan Couture                      15 Presidential Avenue                      121/106**

Members of the Board reviewed an abatement application for Map 121- Lot 106. After discussion, Robert Goddard made a motion to deny the abatement request. The taxpayer, based on the year built of 1972, believes the value of real property decreases, whereby, in fact, all of the current market data developed by the municipality demonstrates increased values, as is typical and desirable to the real property market. The taxpayer also asked why the property value increased, and that is because current market data acquired and developed by the municipality demonstrates property values are increasing. Mark Eastman seconded the motion. All were in favor. The motion carried.

**Richard and Karen Taylor                      172 Washington Street                      119/209**

Members of the Board reviewed an abatement application for Map 119-Lot 209. The taxpayer complaints were already noted on the tax card and the property is already heavily depreciated. The property is in line with other assessed values on comparable properties. Kem Rozek made a motion to deny the application as all of the taxpayer complaints have been addressed on the tax card, the assessed value is in line with other comparable properties, and the sales included were not qualified sales. Robert Goddard seconded the motion. All were in favor. The motion carried.

**Constance Charest                      Norway Street                      126/108**  
**Nansen Street                      126/114**

Members of the Board reviewed abatement applications for Map 126-Lot 108 and Map 126-114. The Board noted that the Nansen Street property is not buildable, as it has a steep grade. Mark Eastman made a motion to grant the abatement request by changing the street index to 30 for the Nansen Street lot and to 50 for the Norway Street lot. Kem Rozek seconded the motion. All were in favor. The motion carried.

**Richard Lapointe                      150 Enman Hill Road                      130/84**

Members of the Board reviewed an abatement application for Map 130- Lot 84. The Board will need to look at maps and decided to table this until the next meeting.

**Pamela Charron                      76 Merrimack Street                      130/361**

Member of the Board reviewed an abatement application for Map 130- Lot 361. The assessed value is \$76,200 and the taxpayer feels it should be \$58,800. An appraisal was included, which was for 2019 and for lending purposes. Taxpayer also stated that she is being taxed for an above ground pool. Robert Goddard made a motion to table the application to allow for KRT to do an interior inspection to evaluate the taxpayer complaints. Kem Rozek seconded the motion. All were in favor. The motion carried.

**5) OTHER BUSINESS**

There was no other business.

6) **MEMBER COMMENTS**

There were no member comments.

7) **ADJOURNMENT**

There being no further business before the Board, a motion to adjourn was made by Kem Rozek. Mark Eastman seconded the motion. All were in favor. The motion carried.

The meeting ended at 6:38 PM

Respectfully submitted,  
Shelli Fortin, City Clerk

\* Note: These minutes are unofficial until they have been accepted by the Board of Assessors by motion.