

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

April 30, 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
Bryan Chevarie, Assessing Coordinator

1) **CALL TO ORDER**

The meeting was called to order at 2:15 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 & 23, 2019**

The minutes of the meetings of April 16 and 23, 2019 were sent to members of the Board prior to this meeting. Kem Rozek made a motion to accept and seal the minutes as typed. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

4) **OTHER BUSINESS** *(Note: This was originally agenda item #5 and was moved up as a matter of convenience)*

Excavation Tax

Dillon, Thomas & Scott

West Milan Road

407/13

Members of the Board signed a warrant for the collection of gravel tax for the parcel. A warrant in the amount of \$4.10 was signed and will be sent to the City of Berlin's Finance Department for processing.

Notice of Intent to Excavate

Dillon, Thomas & Scott

West Milan Road

407/13

Members of the Board signed a notice of intent to excavate for the above-named parcel. Appropriate documentation will be forwarded to the Department of Revenue.

The Board also reviewed a 2007 letter from the Board of Tax & Land Appeals to Mark Lutter regarding the removal of his censure that they had placed on him. Robert Goddard stated that while he appreciates the letter being forwarded to the group, he would like Mr. Lutter to submit his credentials to the Board for their review.

5) **2018 ABATEMENT APPLICATIONS**

Laflamme, Norman & Suzanne, Trustees

Norman & Suzanne Laflamme Rev Trust 396 Coos Street

130/79

Members of the Board reviewed an abatement application for Map 130-Lot 79. The taxpayers state that their opinion of value is \$67,000 and it is currently assessed at \$76,600. Members of the group discussed the comparable properties that were provided and analyzed by the taxpayer. After discussion, Robert Goddard made a motion to grant the abatement via adjusting the depreciation code from “very good” to “good”. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 assessed value is lowered to \$68,600.

Deibel, Jarrod & Suzanne 205 Finland Street 127/111

Members of the Board reviewed an abatement application for Map 127-Lot 111. The taxpayers state that their opinion of value is \$50,000 and it is currently assessed at \$66,400. Members of the group discussed the neighborhood code of 60 and whether it was appropriate given the location of the parcel. Robert Goddard made a motion to grant the abatement via adjusting the neighborhood street index code from 60 to 30. Additionally, to lower the depreciation code from good to fair. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 assessed value is lowered to \$43,000.

Couture, Marcel 565 Burgess Street 130/307

Members of the Board reviewed an abatement application for Map 130-Lot 307. The taxpayer states that their opinion of value is \$40,600 and it is currently assessed at \$51,500. Additionally, the taxpayer notes that they do not have a driveway nor place to park on their parcel as the building. Robert Goddard made a motion to grant the abatement via lowering the depreciation code from good to fair and by adjusting the neighborhood street index code from 30 to 20. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 assessed value is lowered to \$31,600.

Couture, Donald & Katherine 302 Church Street 120/340

Members of the Board reviewed an abatement application for Map 120-Lot 340. Kem Rozek made a motion to table the application as she felt that there may be inaccuracies on the tax card for the property, thus allowing KRT Appraisal to attempt to schedule an inspection. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

**Rozek, Michael & Kem,
Trustees Rozek Family Rev Trust 2525 Howard Street 138/28**

Member Kem Rozek recused herself from both the discussion and vote on the application as she is a trustee of the trust that owns the property. The remaining members of the Board reviewed an abatement application for Map 138-Lot 28. The taxpayers state that their opinion of market value is \$160,000 and it is currently assessed at \$204,614. Robert Goddard noted that the condition of the comparable properties provided by the taxpayer are all listed as average while the subject is listed as being in good condition. Regarding the adjusted base rate, the subject property is highest when compared to the other properties and this corresponds with the condition factor. He also stated that the property is located in close proximity to high intensity power lines. The construction grade was also reviewed as it is listed as being of good quality. The home is partially constructed with inferior T1-11 siding, which is not reflected on the tax card. Robert Goddard made a motion to grant the abatement as the taxpayers have properly

addressed concerns regarding the quality of the improvements on the parcel and that these concerns are founded and proven. As such, the construction grade to be lowered from good to average, the neighborhood street index from 70 to 50, adjust for the T1-11 siding by changing exterior wall #2 from “cedar or redwood” to “minimal,” and adding a 2% external obsolescence factor to account for the adjacent high power transmission lines based on exhibit #2 of the application. Mark Eastman seconded the motion and therefore the vote was unanimous. The motion carried. The adjusted 2018 assessed value is lowered to \$161,114.

Rozek, Thomas

1 Lovett Street

139/1

Member Kem Rozek recused herself from both the discussion and vote on the application. The remaining members of the Board reviewed an abatement application for Map 139-Lot 1. The taxpayers state that their opinion of market value is \$84,000 and it is currently assessed at \$103,200. After thorough review, Robert Goddard made a motion to grant the abatement via adding a 2% external obsolescence factor to account for the adjacent high power transmission lines, increasing the depreciation percentage of the garage from 70% to 90%, the deletion of the listed fireplace and tennis court as they are no longer functional, the style changed from bungalow to conventional, and a 3% functional obsolescence factor added to account for the outdated kitchen and baths. Mark Eastman seconded the motion and therefore the vote was unanimous. The motion carried. The adjusted 2018 assessed value is lowered to \$77,100.

Lapointe, Richard

150 Enman Hill Road

130/84

Enman Hill Road

130/91

Gendron Street

130/92

Members of the Board reviewed an abatement application for Map 130-Lots 84, 91, and 92. The taxpayer believes that the assessed values of the land component of these lots should be \$18,800, \$12,300, and \$700, respectively. The land component values are currently \$25,400, \$15,600, and \$1,000, respectively. The group reviewed a map of the area along with the tax cards. Mark Eastman noted that one of the parcels already receives a 90% condition factor discount due to the topography of the land. Robert Goddard stated that the issues raised by the taxpayer, such as ledge, are already noted on the tax cards and the taxpayer has not shown any comparable properties nor analysis of same. Robert Goddard made a motion to deny the application due to a lack of substance in the application and no comparable properties being listed nor analyzed. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Deane, Dudley Trustee

Dudley Deane Trust

3 Grandview Drive

122/11

Members of the Board reviewed an abatement application for Map 122-Lot 11. After discussion, Robert Goddard made a motion to table the application in order for KRT Appraisal to attempt to schedule an internal inspection of the property. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion Carried.

Bourbeau, Paul & Lisa

154 Cates Hill Road

406/22

Members of the Board reviewed an abatement application for Map 406-Lot 22. After discussion, Kem Rozek made a motion to table the application in order for KRT Appraisal to attempt to

schedule an internal inspection of the property. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion Carried.

Roberts, David & Roxanne 153 Cates Hill Road 460/12

Members of the Board reviewed an abatement application for Map 460-Lot 12. The current assessed value is \$72,600 and the taxpayer believes the 2018 value should be \$52,800. The taxpayer noted that the property hasn't changed recently, however, the statistical update addressed a change in the market. After discussion, Robert Goddard made a motion to deny the application based on the taxpayer not providing any support of their argument of value. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Dion, Stephen & Louise

Co-Trustees S&L Dion Trust 100 Jasper Street 120/239

Members of the Board reviewed an abatement application for Map 120-Lot 239. The current assessed value is \$120,500 and the taxpayer believes the value should be \$100,000. After discussion, Kem Rozek made a motion to deny the abatement request based on the taxpayer not providing the Board with properties that were comparable to support their argument of value. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

NON-PUBLIC SESSION RSA 91-A:3 II (c)

Robert Goddard made a motion to go into non-public session per RSA 91-A:3 II (c) "Matters which, if discussed in public, would likely affect adversely the reputation of any person..." Kem Rozek seconded this motion. All concurred, inclusive of Mark Eastman. The Board of Assessors went into non-public session.

RESULT OF NON-PUBLIC SESSION

Robert Goddard made a motion to go into regular session and to seal the documentation provided as the information is confidential material and not right-to-know for issues discussed under RSA 91-A:3 II (c). Kem Rozek seconded the motion and stated that the Board was now in public session. Mark Eastman concurred.

The following abatement application was discussed during the non-public session:

Rivard, Kimberly & Ann 620 Third Avenue 110/2

Members of the Board reviewed an abatement application for Map 110-Lot 2. Robert Goddard noted that the taxpayer furnished two appraisals with their application. The intended user of the first appraisal was for a bank, not the taxpayer, and the intended use of the report was not for taxation purposes. The other appraisal also states that the intent of the appraisal is explicitly not for taxation purposes. The effective dates of these appraisals were also not as of April 1, 2018, which would be the appropriate date for abatement purposes. Kem Rozek made a motion to deny the abatement request due to the inadmissible nature of the appraisals and a lack of substance of the application beyond that. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

6) OTHER BUSINESS

There was no other business.

7) **MEMBER COMMENTS**

There were no member comments.

8) **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, inclusive of Robert Goddard. The motion carried.

The meeting ended at 6:45 PM

Respectfully submitted,

Bryan Chevarie
Assessing Coordinator

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