



MINUTES
BOARD OF ASSESSORS
ASSESSORS' OFFICE - CITY HALL
May 24, 2016

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
Jim Wheeler, City Manager – For portion of Meeting

Members of Public – Thomas Addario, Joseph Lefebvre, Audrey Albert (All for portion of meeting)

1) **CALL TO ORDER**

The meeting was called to order at 2:00 PM.

2) **REVIEW & APPROVE MINUTES DATED MAY 5, 2016**

The minutes for the meeting of May 5, 2016 were sent to the Board for their review prior to this meeting. A motion was made by Board member Mark Eastman to accept the minutes as typed. Member Kem Rozek seconded the motion. The motion was made, seconded, and all concurred. The minutes of May 5, 2016 will be placed on file.

3) **REVIEW & TAKE ACTION ON REPORT OF TIMBER CUT**

Benson, Robert West Milan Road Map 402-Lot 15

The Board reviewed a Report of Timber Cut for the above-referenced property. The group signed all appropriate forms and a tax levy in the amount of \$139.27 will be forwarded to the City of Berlin's Finance Department for collection.

4) **REVIEW & TAKE ACTION ON BLIND EXEMPTION APPLICATION**

Brault, Roland Jr. 133 Spruce Street Map 128-Lot 117

The Board reviewed a blind exemption application submitted by Roland Brault Jr. and an accompanying letter from the US Department of Education certifying Mr. Brault's condition. Appropriate forms were signed and Mr. Brault will receive the \$15,000 exemption starting tax year 2016.

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

Member Mark Eastman 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,..." Member Kem Rozek seconded this motion. All concurred. The Board of Assessors went into non-public session.

assessed because other homes in the area are assessed less. The Board agreed with KRT's recommendation that no compelling evidence or analysis was shown to support their opinion of value of \$180,500 and voted to deny the abatement request.

Motion to deny: Robert Goddard, seconded by Mark Eastman. All in favor, motion carried.

- 5) **Lily, Michael & Stephanie 90 Grandview Drive 122-14**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the overall assessment when compared with some minor data discrepancies and other sales on Grandview Drive. The Board agreed with KRT's recommendation that the sketch of their deck needed correction and the style should be changed from ranch to contemporary and voted to grant the abatement request. After correction the assessment was reduced by \$13,400 to \$248,000 and an abatement of \$525 was granted.
Motion to grant abatement: Mark Eastman, seconded by Kem Rozek. All in favor, motion carried.

- 6) **Davis, Edward 465 Sweden Street 125-6**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request the owner's concern with the assessment when compared with the amount of taxes on other homes in the area. The Board agreed with KRT's recommendation that no information or analysis was provided to support their opinion of market value of \$105,000 and voted to deny the abatement request.
Motion to deny: Mark Eastman, seconded by Kem Rozek. All in favor, motion carried.

- 7) **Frenette, Denis & Susan 104 Pine Island Avenue 125-31**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with the assessment of other properties within the neighborhood. The Board agreed with KRT's recommendation that an interior inspection found that the floor type needed to be changed from hardwood to softwood and voted to grant an abatement. After correction the assessment was reduced by \$3,900 to \$121,500 and an abatement of \$153 was granted.
Motion to grant abatement: Kem Rozek, seconded by Mark Eastman. All in favor, motion carried.

- 8) **Albert, Audrey & Gendron, Berry 11 Dustin Street 125-66**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with the assessment of other properties and due to the condition of the property. The Board agreed with KRT's recommendation that an interior inspection found that the condition should be changed from average to fair and voted to grant an abatement. After correction the assessment is reduced by \$12,500 to \$117,700 and an abatement in the amount of \$490 was granted.
Motion to grant abatement: Robert Goddard, seconded by Kem Rozek. All in favor, motion carried.

- 9) **Boucher, Danny** **10 Hermanson Street** **125-91**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with the average percent decrease in assessments when their assessment increased. The Board agreed with KRT's recommendation that the homeowner did not show any evidence to show support for their opinion of market value of \$85,000 and voted to deny the abatement request.
Motion to deny: Kem Rozek, seconded by Mark Eastman. All in favor, motion carried.
- 10) **Thibodeau, Edgar & Barbara** **454 Sweden Street** **126-79**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is that the taxes are too high. The Board agreed with KRT's recommendation that no opinion of market value was provided and no other information was provided to indicate an opinion of market value that differs from the assessment and voted to deny the abatement request. It was also noted that the homeowner did not sign the form and therefore it is not a valid application.
Motion to deny: Robert Goddard, seconded by Kem Rozek. All in favor, motion carried.
- 11) **Morin, David & Cynthia** **54 Whittemore Avenue** **127-54**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with the assessment of other properties which the assessment decreased. The Board agreed with KRT's recommendation that the properties being used for comparison were all ranch or cape style homes when the subject is a colonial style home. No information or analysis was provided to support their opinion of market value of \$103,140 and voted to deny the abatement request.
Motion to deny: Robert Goddard, seconded by Mark Eastman. All in favor, motion carried.
- 12) **Rivard, Raymond & Gail** **42 Whittemore Avenue** **127-57**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment due to the home being listed as a ranch and not coded as a manufactured home. The Board agreed with KRT's recommendation that the style should be changed to a manufactured home and voted to grant an abatement. After correction the assessment is reduced by \$26,400 to \$66,900 and an abatement in the amount of \$1,035 was granted.
Motion to grant abatement: Kem Rozek, seconded by Mark Eastman. All in favor, motion carried.
- 13) **Reynolds, John** **33 Iceland Street** **127-75**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with a court approved value of \$35,000, a CMA of \$33,000, and a neighboring sale. The Board agreed with KRT's recommendation that the home was being listed as in good condition, however it is outdated and should be listed as

fair condition. After correction the assessment is reduced by \$21,300 to \$50,200 and an abatement in the amount of \$835 was granted.

Motion to grant abatement: Kem Rozek, seconded by Mark Eastman. All in favor, motion carried.

- 14) **Tri-County CAP 921 Main Street 128-246**
The Board agreed to table this application until the following meeting.

- 15) **Lapointe, Richard 150 Enman Hill Road 130-84**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with the assessment of other properties and an appraisal value indication of \$119,000 as of 8/8/2013. The Board agreed with KRT's recommendation that the subject assessment does not appear to be disproportionate to the other related assessments and that the appraisal is approximately 2 years old and is not considered a true indication of current market value. They voted to deny the abatement request.
Motion to deny: Mark Eastman, seconded by Kem Rozek. All in favor, motion carried.

- 16) **Huot, Richard & Paula 671 Blais Street 132-77**
The Board reviewed the abatement application and the corresponding recommendation from KRT. Office staff will reach out to KRT to ask for clarification on the recommendation before the Board makes a ruling at the next meeting.

- 17) **Poulin, David & Lisa 120 Enman Hill Road 132-95**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with some recent sales. The Board agreed with KRT's recommendation that two of the three sales were considered unqualified and no analysis was provided to show support for their opinion of value. The Board voted to deny the abatement request.
Motion to deny: Mark Eastman, seconded by Kem Rozek. All in favor, motion carried.

- 18) **Caron, Michael & Elena 86 Bemis Street 135-73-10**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with an appraisal value indication of \$255,000 as of 12/4/2015. The Board agreed with KRT's recommendation that the value indication is within 13% of the assessment and the upper value range of \$266,800 is within 8% of the assessment, additionally the cost approach of \$422,881 is well above the assessment. Additionally, the appraisal was completed for a bank and they are typically conservative. As the appraisal is within an acceptable range of the assessment the Board voted to deny the abatement request.
Motion to deny: Kem Rozek, seconded by Mark Eastman. All in favor, motion carried.

- 19) **Croteau, Maurice & Natalie 630 Trudel Street 132-45**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment due to the siding being listed as logs and the proximity to the landfill and biomass plant. The Board agreed with KRT's recommendation that the siding is in fact wood siding that only resembles logs and the grade should also be changed from good to average. After correction the assessment is reduced by \$16,800 to \$105,400 and an abatement in the amount of \$659 was granted.
Motion to grant abatement: Kem Rozek, seconded by Mark Eastman. All in favor, motion carried.
- 20) **Dickinson, Diana 79 Bemis Street 135-75**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with the assessment of other properties. The Board agreed with KRT's recommendation that that the floor type was listed as hardwood and it should be listed as laminate and the year built should be changed to 1983. They voted to grant an abatement. After correction the assessment is reduced by \$9,700 to \$166,600 and an abatement in the amount of \$380 was granted.
Motion to grant abatement: Kem Rozek, seconded by Mark Eastman. All in favor, motion carried.
- 21) **Hood, Donald 76 Bemis Street 135-80**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with sales of other homes. The Board agreed with KRT's recommendation that the subject property was built in 1989 and all of the comparables used ranged in age from 1920 to 1962. Additionally, out of the four comps used, two were unqualified sales and no analysis was completed to adjust for difference in size, age, or any other factors. The Board voted to deny the abatement request.
Motion to deny abatement: Mark Eastman, seconded by Kem Rozek. All in favor, motion carried.
- 22) **Addario, Thomas & Susan 60 Bemis Street 135-84**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment due to the actual construction quality of the home. The Board agreed with KRT's recommendation that although the applicants describe that the home was built by the high school building trades program and not an actual contractor, the Vision card makes note of this and other issues with the construction. KRT recommends that the home resembles more of a contemporary style than a ranch. The Board decided to table this application until the next meeting until an issue with the tax card is resolved.
- Nelson, Diana &**
- 23) **Berthiaume, Roland 46 Franklin Street 135-129**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment compared with other assessments and how the home is listed. The Board agreed with KRT's recommendation that the home is incorrectly listed as a single family ranch

when in fact it is a manufactured home. The Board decided to table this application until the next meeting until an issue with the tax card is resolved.

- 24) **Rozek, Michael & Kem 2525 Howard Street 138-28**
Board member Kem Rozek recused herself from the discussion of and voting on this application.

The Board agreed to refer this back to KRT for review as office staff realized a majority of the application had not been given to KRT for review, even though it was handed in on time. A recommendation will be reviewed and ruled on at the next meeting.

- 25) **Landry, Richard & Christine 1900 Hutchins Street 136-44**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with an appraisal value indication of \$165,000 as of 2/22/2016. Although questions about who the appraisal was intended for (client) will be asked of KRT, the Board agreed with their recommendation that the attached appraisal used qualified sales and seems to indicate that the assessment needs to be adjusted. After adjustments the assessment is reduced by \$24,400 to \$166,700 and an abatement in the amount of \$956 was granted.
Motion to grant abatement: Kem Rozek, seconded by Mark Eastman. All in favor, motion carried.

- 26) **Dylong, Joseph & Amy 466 Norway Street 137-1**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment when compared with the purchase price of \$127,500 on 10/29/2015 and two appraisal value indications of \$130,000 as of 10/7/2015 and \$128,000 as of 10/13/2015. The Board agreed with KRT's recommendation that the appraisal value range for both appraisals is approximately \$102,000 to \$162,000. The assessment is within this range and the indicated values of \$128,000 and \$130,000 are within 10% of the assessment which is considered acceptable. The Board voted to deny the abatement request.
Motion to deny abatement: Robert Goddard, seconded by Mark Eastman. All in favor, motion carried.

- 27) **Moore, David Taylor 2002 Hutchins Street 137-88**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the overall assessment when compared with a CMA suggested list price of \$151,900 and other sales. The Board agreed with KRT's recommendation that the CMA used four sales of which two were unqualified sales, one was a small ranch half the size of the subject and another was a contemporary style home. Other sales were provided by the taxpayer, however they were all unqualified sales. It was noted that the basement gets wet, however a 2% functional obsolescence has already been applied to account for this condition. Additionally, a portion of the basement listed as unfinished was found to be finished. The Board voted to deny the abatement request.
Motion to deny abatement: Robert Goddard, seconded by Mark Eastman. All in favor, motion carried.

- 28) **Nicoletti, Richard & Helen 249 Howard Street 138-12**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment in relation to sales and other assessments and due to approximately 50% of the lot being unusable. The Board agreed that the building condition was overstated and should be changed from very good to good. The sales the owner provided were unqualified sales as they were purchased and sold by a relocation company. After correction the assessment is reduced by \$9,500 to \$126,800 and an abatement in the amount of \$370 was granted.
Motion to grant abatement: Mark Eastman, seconded by Kem Rozek. All in favor, motion carried.
- 29) **Mountain Tire Corporation 15 Industrial Park Drive 140-17**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment due to possible data errors and the land being inaccessible due to the watershed. No actual information was provided to show support for their opinion of market value of \$188,000. The Board voted to deny the abatement request.
Motion to deny abatement: Kem Rozek, seconded by Mark Eastman. All in favor, motion carried.
- 30) **255 Pine Hill Homes, LLC 24 Loon Road 407-13-20**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the owner's concern with the assessment due to a physical data error. The Board agreed with their recommendation that the 2nd floor was listed as finished when in fact it unfinished. After correction the assessment is reduced by \$24,500 to \$139,400 and an abatement in the amount of \$960 was granted
Motion to grant abatement: Kem Rozek, seconded by Mark Eastman. All in favor, motion carried.
- 31) **Fairpoint Communications Citywide 00FAIR-0POINT**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The Board decided to table this application since it is under appeal and they would like to get Skip Sansoucy's input on the matter.
- 32) **Lefebvre, Joseph & Doris 64 Bemis Street 135-83**
The Board reviewed the abatement application submitted by the taxpayer along with the recommendation by KRT Appraisal. The reason for the request is the taxpayer's concern with the assessment compared with other assessments, a recent sale and their opinion of value of \$145,000. The Board agreed with their recommendation that no analysis was completed to adjust for differences between the comparable properties and the subject. The Board voted to deny the abatement request.
Motion to deny abatement: Robert Goddard, seconded by Mark Eastman. All in favor, motion carried.

10) OTHER BUSINESS

There was no other business.

11) ADJOURNMENT

There being no further business, a motion to adjourn was made by Member Mark Eastman and seconded by Kem Rozek. The motion passed. The next meeting of the Board will be held on Tuesday June 21, 2016 at 2:00 pm. The meeting adjourned at 6:35 pm.

Respectfully submitted,

Bryan Chevarie, Assessing Coordinator