

# City of Berlin, NH

Board Of Assessors  
Minutes of Meeting  
December 27, 2018

Location: Assessor's Office, City Hall



Present: Robert Goddard, Chair of Board of Assessors  
Mark Eastman, Member of Board of Assessors  
Kem Rozek, Member of Board of Assessors  
Bryan Chevarie, Assessing Coordinator  
George Sansoucy, George E Sansoucy, PE, LLC  
Barbara Tetreault, Editor Berlin Sun

1) **1) CALL TO ORDER**

The meeting was called to order at 12:00 PM.

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

Chair Robert Goddard – In attendance  
Member Mark Eastman – In attendance  
Member Kem Rozek – Not in attendance at this time

Those in attendance recited the Pledge of Allegiance.

3) **REVIEW & APPROVE MINUTES DATED DECEMBER 19, 2018**

The minutes of the meeting of December 19, 2018 were sent to members of the Board prior to this meeting. Mark Eastman made a motion to accept and seal the minutes as typed. Robert Goddard seconded the motion. All in favor, the motion carried.

4) **STATISTICAL UPDATE DISCUSSION**

*(Revised at 4/9/19 Meeting, see minutes of that meeting)*

Robert Goddard summarized the recent discussions regarding the statistical update of residential property values for the 2018 tax year. Member Kem Rozek entered the meeting at this time.

The Board has identified two main areas of concern with the new values – the sales selected for the land component of the model and the “plug-ins” that are associated with improved properties and the manner in which they have driven changes in the new valuations.

The inclusion of sales between owners of abutting properties was discussed. Typically, the Department of Revenue Administration (DRA) does not view such sales as being arms-length in nature. Robert Goddard explained that he has spoken with Phil Bodwell of the DRA regarding the potential inclusion of such sales if it can be proven that they are indicative of market value. During this conversation Phil Bodwell confirmed that abutter sales can be included in the model in such a scenario.

George Sansoucy noted that the DRA wants municipalities to conform to their statistical ratios, especially in regards to median ratios and coefficients of dispersion (COD). The group examined a host of sales of vacant land in order to vet the data in an effort to refine the land component of the model. Members of the Board discussed their analyses and impressions of

the Berlin real estate market and how this update reflects their knowledge. Sales data was combed through and the group discussed many sales' details at length. Ultimately, three of the six sales included in the original update were discarded. Five additional sales were deemed appropriate to include in a revised model.

Members of the Board were in agreement that KRT Appraisal should craft a new model based on their findings and new list of land sales. The Board is hoping to find less disparity and more conformity with the revised statistical update. Bryan Chevarie will relay this directive to the contractor, and once new spreadsheets are produced they will be distributed to members of the Board for their examination.

5) **OTHER BUSINESS**

There was no other business.

6) **MEMBER COMMENTS**

There were no further 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 in favor, the motion carried.

The meeting ended at 4:15 PM

Respectfully submitted,  
Bryan Chevarie, Assessing Coordinator

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