

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

April 9, 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) **1) CALL TO ORDER**

The meeting was called to order at 2:00 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 2, 2019**

The minutes of the meeting of April 2, 2019 were sent to members of the Board prior to this meeting. Mark Eastman stated that the term “lack of analysis when comparable properties were listed” should be added to the second paragraph of page 6, following “lack of substance.”

Mark Eastman made a motion to accept and seal the minutes as amended. Robert Goddard seconded the motion. All in favor, inclusive of Kem Rozek. The motion carried.

4) **OTHER BUSINESS** *(Note: This matter was moved up on the agenda from #5)*

RSA 91-A Workshop Discussion

Robert Goddard and Mark Eastman recapped their takeaways from the recent RSA 91-A “Right to Know” training they attended. They both felt that valuable information was gained and will be applied to the Board’s matters as a standard practice.

5) **2018 ABATEMENT APPLICATIONS**

Horsfield, Warren

327 School Street

129/7

Members of the Board reviewed an abatement application for Map 129-Lot 7. Mark Eastman noted that the taxpayer listed comparable sales, however, there was no analysis of these comparable properties. Additionally, the taxpayer did not provide their opinion of market value. Robert Goddard made a motion to deny the abatement request based on no analysis of comparables, no opinion of value, and a lack of substance of the application. Kem Rozek Seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

Reed, Arthur & Rita

217 Denmark Street

127/121

Members of the Board reviewed an abatement application for Map 127-Lot 121. Kem Rozek made a motion to deny the abatement request. Mark Eastman Seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

118/206

Members of the Board reviewed an abatement application for Map 118-Lot 206. Before making a decision on the application the group would like KRT Appraisal to attempt to schedule an inspection of the property in order to confirm the condition. Robert Goddard made a motion to table the vote on the application until the result of the potential inspection is known. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

128/197

Members of the Board reviewed an abatement application for Map 128-Lot 197. The group was in agreement that the taxpayers did provide their opinion of the 2018 market value of the parcel, however, they failed to provide reasoning and/or justify why their current assessment is inaccurate. Mark Eastman made a motion to deny the abatement request based on these reasons. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

119/514

Members of the Board reviewed an abatement application for Map 119-Lot 514. Before making a decision on the application the group would like KRT Appraisal to attempt to schedule an inspection of the property in order to confirm the number of units and appropriate building style. Robert Goddard made a motion to table the vote on the application until the result of the potential inspection is known. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

130/384

130/385

Members of the Board reviewed an abatement application for Map 130-Lot 384 & 385. Robert Goddard noted that an appraisal was submitted by the taxpayer, however, the intended user of the report is Nationstar Mortgage, LLC. The presented appraisal also does not include the appraiser's opinion of value. Mark Eastman noted that there were no comparable properties listed and the inadequacies of the property cited by the taxpayer were all related to depreciation and the property is already listed at 45% depreciation of the structure's economic life. A motion to deny the abatement request for both parcels was made by Mark Eastman. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

121/40

Members of the Board reviewed an abatement application for Map 121-Lot 40. The taxpayers argued that their land is over assessed due water and draining issues. Mark Eastman made a motion to deny the abatement request based on these reason already being addressed on the tax card with a 2% functional obsolescence for the wet basement. Robert Goddard seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

132/100

Members of the Board reviewed an abatement application for Map 132-Lot 100. Before making a decision on the application the group would like KRT Appraisal to attempt to

schedule an inspection of the property. Mark Eastman made a motion to table the vote on the application until the result of the potential inspection is known. Kem Rozek seconded the motion. The vote was not unanimous as Robert Goddard did not vote in the affirmative regarding the motion. The motion carried.

Dube, Richard & Cleo

23 Wentworth Avenue

114/26

Members of the Board reviewed an abatement application for Map 114-Lot 26. Before making a decision on the application the group would like KRT Appraisal to attempt to schedule an inspection of the property in order to confirm the quality of construction and condition. Robert Goddard made a motion to table the vote on the application until the result of the potential inspection is known. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

Bouchard, Marcel & Laurette

429 Derrah Street

133/32

Members of the Board reviewed an abatement application for Map 127-Lot 121. It was noted that a 5% discount on the land line was already in effect to account for the easement. Kem Rozek made a motion to deny the abatement request. Mark Eastman Seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Ramsey, Russell

136 Sweden Street

127/169

Members of the Board reviewed an abatement application for Map 127-Lot 169. There are two primary structures on the parcel and consequently there are two tax cards. The taxpayer believes they were charged for a duplicate fireplace on one of the tax cards. Robert Goddard is familiar with both of the houses on the parcel and agrees that the tax card is incorrect. Robert Goddard made a motion to remove the duplicate fireplace from the tax card and grant an abatement for the 2018 tax year. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The old assessed value was \$94,400 and the new value is \$92,700. The motion carried.

Breault, Richard & Priscilla

112 State Street

120/40

Members of the Board reviewed an abatement application for Map 120-Lot 40. Mark Eastman noted that the taxpayer did not include their opinion of market value nor did they reference what the assessed value should be. There was also no analysis of comparable properties. Mark Eastman made a motion to deny the abatement request based on these facts. Kem Rozek Seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Bilodeau, Gary & Mary Ann

29 Jericho Road

108/2

Members of the Board reviewed an abatement application for Map 108-Lot 2. Before making a decision on the application the group would like KRT Appraisal to attempt to schedule an inspection of the property. Robert Goddard made a motion to table the vote on the application until the result of the potential inspection is known. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Bertin, Robert & Diane

238 West Milan Road

402/21

Members of the Board reviewed an abatement application for Map 402-Lot 21. Kem Rozek noted that the taxpayer did not include their opinion of market value nor did they reference what

the assessed value should be and there is already 5% functional obsolescence on the tax card. Kem Rozek made a motion to deny the abatement request based on these facts. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Norton, Christopher & Stephanie 555 First Avenue 118/14

Members of the Board reviewed an abatement application for Map 118-Lot 14. Mark Eastman noted that the taxpayer did not furnish any comparable properties nor a basis for their opinion of value. Additionally, the condition issues raised by the owner are already addressed on the tax card via the fair depreciation code and 2% functional obsolescence. Mark Eastman made a motion to deny the abatement request based on these facts. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Norton, Lucille 34 Heritage Lane 128/243

Members of the Board reviewed an abatement application for Map 128-Lot 243. The taxpayer states that they used to receive two tax bills and now they receive one. It was noted that the lots were voluntarily merged in 2011 by the owner. Kem Rozek noted that there was no analysis provided to dispute their assessed value. Kem Rozek made a motion to deny the abatement request. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

Macdonald, Doris 720 Marble Street 133/94

Members of the Board reviewed an abatement application for Map 133-Lot 94. Robert Goddard noted that the taxpayer did not provide any argument regarding their assessed value. Robert Goddard made a motion to deny the abatement request. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

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 Robert Goddard. Kem Rozek seconded the motion. All in favor, inclusive of Mark Eastman. 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.