

City of Berlin, NH

Board Of Assessors Minutes of Meeting August 16, 2017



Present: Mark Eastman, Member of Board of Assessors – Presiding Officer for this meeting
Kem Rozek, Member of Board of Assessors – via telephone
Bryan Chevarie, Assessing Coordinator
George Lickiss, KRT Appraisal
Jim Wheeler, City Manager

1) **CALL TO ORDER**

The meeting was called to order at 4:30 PM. Member Mark Eastman explained to the group that the Board needs to conduct business where immediate action is imperative. Chair Robert Goddard is excused from this meeting as he is out of the state for health-related reasons and is unavailable to participate by telephone. Member Kem Rozek is unable to physically attend the meeting as she is out of the state but was able to make arrangements to join the group via telephonic means. Per NH RSA 91-A:2, Mark Eastman – the presiding officer of the group – announced that this emergency situation justifies the structure of the meeting where the physical presence of a quorum is not reasonably practical within the period of time requiring action.

2) **REVIEW 2015 BTLA APPEAL RECOMMENDATIONS**

- **Andy (Baronas), CarolAnne** **3 McGee Street**

The Board of Assessors reviewed a 2015 BTLA settlement appeal recommendation prepared by Richard Dorsett of KRT appraisal. In this recommendation, Richard Dorsett writes,

“The reason for the request is the owner’s concern with the assessment when compared with sales of other properties. I reviewed the information provided and found that some of the sales used were unqualified and many others were much older homes. I also reviewed the appraisals provided and do not fully agree with the value conclusions. The original abatement application was denied. Subsequently, the taxpayer did not agree with the denial and filed an appeal with the BTLA. A hearing date was scheduled, however the BTLA decided that substantive discussion had not occurred and ordered the parties to meet and comply with TAX 203.07(a). I reviewed all of the information provided and found that the appraisal did not use the most comparable sales. I completed a sales analysis using only similar style homes to use for discussion with the taxpayer. After meeting with the taxpayer on July 27, 2017, the taxpayer has agreed to withdraw the appeal if the assessment is reduced by \$48,300 to \$140,000.”

The Board reviewed the sales analysis in depth and discussed the facets that they liked and also those they took issue with. Mark Eastman noted that the age of the comparable properties were in the 1940's and 1950s while the subject property was built in 1988. There was no adjustment made to account for this major discrepancy. Kem Rozek was in agreement that the methodology behind this sales comparison analysis was unclear at best and she was not comfortable in agreeing with the recommendation to reduce the assessment to \$140,000. George Lickiss of KRT Appraisal explained to the group that he would generate a new

comparable sales analysis that he can defend if the Board would entertain revisiting the settlement recommendation (or a similar one) in the upcoming days. He explained that he has very recently been given the assignment to work on these 2015 BTLA appeals and see them through to completion. Mark Eastman stated that he feels the group isn't necessarily convinced that the \$140,000 figure is definitely wrong, they feel that they have not been presented with sufficient evidence to justify the change. City Manager Jim Wheeler instructed the group that one way or another a decision needed to be made in order to comply with the BTLA deadline. Mark Eastman made a motion to deny the settlement recommendation, seconded by Kem Rozek. All in favor the motion carried. George Lickiss will send an updated sales grid to Bryan Chevarie in the upcoming days.

- **Leveille, Lise**

236 Jericho Road

The Board agreed with KRT's recommendation that:

"The subject property is a ranch style home on a 3.60-acre lot. The reason for the request was the owner's concern with the assessment due to the home being listed as built in 1985 when it was actually built in 1977 and when compared to an appraisal value of \$75,000 in 2010. I reviewed the information provided and changed the year built to 1977. The appraisal in 2010 was not a true indication of market value as it is approximately 6 years old and does not reflect current market conditions. After corrections the assessment was reduced by \$4,800 to \$94,700. The taxpayer did not agree with the revised assessment and filed an appeal with the BTLA. The BTLA ordered the parties to meet to discuss possible settlement. The taxpayer has agreed to withdraw the appeal if the assessment is reduced to \$87,500. The property will be adjusted with an economic obsolescence factor to reflect the fact the property is residential surrounded by commercial properties."

Prior 2015 valuation: \$94,700

Corrected 2015 valuation: \$87,500

Abated 2015 tax amount: Approximately \$282

Member Kem Rozek made a motion to approve this recommendation. Member Mark Eastman seconded. All in favor, the motion carried. Appropriate abatement paperwork and necessary forms will be signed at the next meeting as there was not a quorum physically present.

- **Ouellet, Carl**

385 Champlain Street

The Board agreed with KRT's recommendation that:

"The subject property is a cape style home on a 0.22-acre lot. The reason for the original request was the owner's concern with the assessment compared with all other assessments on the street. I reviewed all the information provided and it is my opinion that an adjustment appears to be warranted. After adjustment the assessment is was reduced by \$9,100 to \$82,100 and an abatement in the amount of \$356.63 was granted. The taxpayer did not agree with the revised assessment and filed an appeal with the BTLA. The BTLA ordered the parties to meet to discuss possible settlement. The taxpayer has agreed to withdraw the appeal if the assessment is reduced by \$12,100 to \$70,000. The change in the assessment is primarily due to the effective year built not

being reflective of the actual condition of the building, the condition will be lowered so that the EYB is reflective of the actual condition of the property.”
George Lickiss confirmed that he performed an inspection of the property and he believes this \$70,000 figure is accurate and fair.

Prior 2015 valuation: \$82,100

Corrected 2015 valuation: \$70,000

Abated 2015 tax amount: Approximately \$474

Member Mark Eastman made a motion to approve this recommendation. Member Kem Rozek seconded. All in favor, the motion carried. Appropriate abatement paperwork and necessary forms will be signed at the next meeting as there was not a quorum physically present.

• **Ouellette, Laurier & Deborah** **130/93, 130/94, 130/96, 130/100, 132/98**

The Board agreed with KRT’s recommendation that:

“George Lickiss inspected these properties and determined that these parcels have a lack of access makes them essentially land locked. After changing the use code from 1300-vacant to 1310-vacant potentially developable and adding a condition factor of 0.25 to account for access the assessed values decrease.”

- 130/93: Decrease from \$2,700 to \$900
- 130/94: Decrease from \$5,200 to \$1,700
- 130/96: Decrease from \$6,000 to 2,000
- 130/100: Decrease from \$3,600 to \$1,200
- 132/98: Decrease from \$11,500 to \$4,000

Member Kem Rozek made a motion to approve this recommendation. Member Mark Eastman seconded. All in favor, the motion carried. Appropriate abatement paperwork and necessary forms will be signed at the next meeting as there was not a quorum physically present.

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

There was no non-public business to discuss.

4) OTHER BUSINESS

Vision Update

There was no other business to discuss.

5) ADJOURNMENT

There being no further business, a motion to adjourn was made by Member Kem Rozek and seconded by Mark Eastman. The motion passed. The next meeting of the Board will be held in the near future. The meeting adjourned at 5:15 pm.

Respectfully submitted,

Bryan Chevarie, Assessing Coordinator