

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

October 25, 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

1) **1) CALL TO ORDER**

The meeting was called to order at 3:30 PM.

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

Chair Robert Goddard – In attendance
Member Mark Eastman – In attendance
Member Kem Rozek – In attendance
Those in attendance recited the Pledge of Allegiance at this time.

3) **REVIEW & APPROVE MINUTES DATED OCTOBER 17, 2018**

The minutes of the meeting of October 17, 2018 were sent to the Board for their review prior to this meeting. Robert Goddard made a motion to accept and seal the minutes as typed. Kem Rozek seconded the motion. All in favor, the motion carried.

4) **STATISTICAL UPDATE**

Members of the Board had asked KRT Appraisal's Rob Tozier to provide them with further analysis of the statistical update at the prior meeting. A new report, supporting the initial statistical update, was furnished to the Board for their review prior to this gathering. Robert Goddard explained that he has reviewed the new assessed values and applied methodologies in depth and remains unconvinced that this model is ready to be employed as the 2018 assessed values. He further explained that, in his experience, he has seen models that meet all of the Department of Revenue's statistical guidelines but fail in practice.

Other members of the Board were in agreement that they were hesitant to employ the new values without being in full support of the proposed model. Specifically, members of the Board questioned whether it was appropriate for the amount of land-only sales (four) to drive 60% of the increase in value. The group also questioned the soundness of the buckets, or plug-ins, that were used in the analysis.

Robert Goddard made a motion that a vote be taken whereby the Board of Assessors vote on whether or not they will accept the new statistical update as presented as of this date. Mark Eastman seconded the motion. A roll call vote regarding the acceptance of the proposed statistical update followed:

Kem Rozek – Nay
Mark Eastman – Nay
Robert Goddard – Nay

The Board of Assessors therefore did not approve of the statistical update at this time, three votes against to zero votes in favor. The Board did make note that they reserved the right to consider a resubmittal of a revised model of the statistical update that does a better job of addressing their concerns.

Kem Rozek left the meeting at this time (4:36 pm)

5) MS-1 DRAFT REVIEW

This item was not discussed as the report was assembled based on the new value figures that the Board did not adopt earlier in the meeting.

6) 112 PLEASANT STREET

Members of the Board in attendance reviewed the tax card for 112 Pleasant Street along with a recommendation furnished by George Lickiss, KRT Appraisal. Mark Eastman made a motion to set the assessed value of the parcel for the 2018 tax year at \$77,200. Robert Goddard seconded the motion. All in favor, the motion carried.

7) MARK LUTTER

The group reviewed a BTLA decision from 2006 where Mark Lutter was scrutinized for a variety of reasons by the tribunal. He has represented and currently represents several Berlin taxpayers in appeals of property valuation. The Board finds this conduct troubling that is outlined in the order and will proceed appropriately if faced with future appeals that he represents.

8) OTHER BUSINESS

There was no other business at this time.

9) MEMBER COMMENTS

There were no member comments at this time.

10) ADJOURNMENT

There being no further business before the Board, a motion to adjourn was made by Robert Goddard. Mark Eastman seconded the motion.

The meeting ended at 5:33 PM

Respectfully submitted,
Bryan Chevarie, Assessing Coordinator

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