

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

May 23, 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) **CALL TO ORDER**

The meeting was called to order at 2:15 PM.

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

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

Those in attendance recited the Pledge of Allegiance.

3) **REVIEW & APPROVE MINUTES DATED MAY 16, 2019**

The minutes of the meetings of April 30, 2019 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. The vote was unanimous. The motion carried.

4) **OTHER** *(Note: This agenda item was moved up as a matter of convenience)* (Kem Rozek entered the meeting at this time, 2:20 pm)

Members of the Board discussed different types of obsolescence and when it is appropriate to apply the factor to a property.

The group reviewed an easement deed for a structure that is not currently taxed in the City. The Board will follow up on this item in the near future.

5) **2018 ABATEMENT APPLICATIONS**

Aristegui, Viviana

Riverside Drive

404/23

This application was reviewed and an abatement granted at the April 23, 2019 meeting. It was determined that this lot needed to be adjusted to reflect that it is a non-compliant lot. The exact modification to the tax card needed to be specified at this meeting in order to determine the amount of the abatement and adjusted 2018 assessed value. Robert Goddard made a motion to lower the condition factor of the parcel from 1 to 0.30. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 assessed value is lowered from \$29,800 to \$12,700.

Couture, Arthur & Brenda

**1803 Riverside Drive
Norway Street**

**137/53
137/48**

Robert Goddard noted that the Board had requested the educational courses completed by Mark Lutter three times prior to this meeting and he replies in general terms and indicated that he is a taxpayer advocate but also performs his own value analysis.

Members of the Board reviewed an abatement application filed by Mark Lutter, Northeast Property Tax Consultants, on behalf of Arthur & Brenda Couture for these two parcels. Stemming from a prior appeal, the Board of Tax and Land Appeals (BTLA) ordered that the combined value of these two lots should not exceed \$99,600 for the 2016 tax year (and extending forward in time until the next update of values or unless otherwise warranted).

Currently, Map 137- Lots 53 & 48 are assessed at \$59,800 and \$39,800, respectively. The request is for these values to be equalized using the 2017 96.2% equalization ratio for the City of Berlin. (Note – The 2018 equalization ratio for Berlin is 96.8%, however, it was not finalized until late March, 2019). This would equate to a combined figure of \$88,600 based on a \$90,000 valuation ordered for the 2015 tax year.

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.

Warner, Danielle	473 Grafton Street	125/31
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Members of the Board reviewed an abatement application for Map 125-Lot 31 along with an abatement recommendation prepared by George Lickiss of KRT Appraisal. The parcel is currently assessed at \$103,700. Robert Goddard made a motion to adjust the condition factor downward from 1 to 0.65 in order to address the topography and odor from the nearby landfill. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 assessed value is \$99,000.

Frenette, Denis & Susan	104 Pine Island Avenue	125/31
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Members of the Board reviewed an abatement application for Map 125-Lot 31. The taxpayers state that they believe their property should be assessed at no more than \$119,000 and it is currently assessed at \$141,200. Mark Eastman made a motion to deny the abatement application as he felt there was not enough evidence provide that would support a lower value. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Guilbeault, Roger & Louise	660 Blais Street	132/58
	Trudel Street	132/50

Members of the Board reviewed an abatement application for Map 132-Lots 50 & 58. The taxpayers think that the assessed values of their lots should be \$3,400 and \$70,000, respectively, and they are currently assessed at \$3,800 and \$81,700. Robert Goddard made a motion to adjust the condition factor for each parcel to account for issues stemming from the nearby landfill. Specifically, the motion was to reduce the condition factor from 1 to 0.65. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 assessed values are \$79,600 for lot 58 and \$3,800 for lot 50.

Chernicki, Matthew & Janice	248 Burgess Street	117/9
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**Burgess Street
Hillsboro Street**

**117/8
131/39**

Members of the Board reviewed an abatement application for Map 117-Lots 8 & 9 in addition to Map 131-Lot 39. Mark Eastman made a motion to increase the depreciation percentage of the two outbuildings on Map 117-Lot 8 – increasing the depreciation of the garage and shed from 90% to 95% for each – while simultaneously denying the abatement request for the other two lots (117/9 and 131/39) as insufficient information was provided to justify adjusting the values. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The 2018 assessed value for Map 117-Lot 8 is reduced from \$6,300 to \$5,800.

Chernicki, Janice

38 Guilmette Street

128/153

Members of the Board reviewed an abatement application for Map 128-Lot 153. The taxpayer believes the assessed value of their parcel should be \$31,500 and it is currently assessed at \$34,400. Robert Goddard made a motion to deny the abatement request as there was no substance to the application. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Lamontagne, Gary

110 Jolbert Street

119/391

Members of the Board reviewed an abatement application for Map 119-Lot 391. Members of the Board discussed the assessed value and inconsistencies regarding its condition in the assessing software. Robert Goddard made a motion to grant the abatement request via lowering the neighborhood street index from 30 to 20 and adjusting the depreciation code from average to fair. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The 2018 assessed value is adjusted from \$72,200 to \$56,000.

Delafontaine, Jason & Julie

822 Kent Street

133/52

Members of the Board reviewed an abatement application for Map 133-Lot 52. The taxpayer believes the assessed value of their parcel should be \$40,000 and it is currently assessed at \$65,600. Robert Goddard made a motion to lower the depreciation code from good to average based on the taxpayer's arguments. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 assessed value for the parcel is \$56,400.

Harvey, Steven & Kathy

638 Trudel Street

132/44

Members of the Board reviewed an abatement application for Map 132-Lot 44. The taxpayer believes the assessed value of their parcel should be \$44,900 and it is currently assessed at \$53,800. Robert Goddard noted that the property is currently listed as a bungalow style, however, it is a ranch. Robert Goddard made a motion to grant the abatement via lowering the condition factor from .95 to .65 due to their proximity to the landfill (lowering the value) and to change the style from bungalow to ranch (raising the value). Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The net effect of these changes is a \$1,000 reduction in assessed value. The adjusted 2018 tax-assessed value is \$52,800.

Ols, Sean

400 Standard Street

118/189

Kimber, Richard	348 Burgess Street	130/273
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**Kimber Richard &
Rasmussen, Christian** **189 Finland Street** **127/110**

Morel, Marlena **39 Spruce Street** **120/442**

Lauze, Marc & Gina **52 Twelfth Street** **125/34**

Lauze, Jared (via Marc Lauze) 1862 Riverside Drive 137/65

City Hall, 168 Main Street
Berlin, NH 03570

119/217

Members of the Board reviewed an abatement application for Map 119-Lot 217. The taxpayer believes the assessed value of their parcel should be \$54,500 and it is currently assessed at \$66,800. Robert Goddard made a motion to table the application as it was incomplete. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

135/87

Members of the Board reviewed an abatement application for Map 135-Lot 87. The parcel is currently assessed at \$117,000. Mark Eastman made a motion to deny the abatement request as the taxpayers' arguments of the condition and characteristics of the home are already noted on the tax card. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

403/9

406/17

Members of the Board reviewed an abatement application for Map 403-Lot 9 and Map 406-Lot 17. The taxpayer believes the assessed value of their parcels should be \$160,000 and \$12,500, respectively, it they currently assessed at \$211,700 and 19,100, respectively. Mark Eastman made a motion to deny the abatement request due to the application lacking a foundation for a decrease in value. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

122/6.1

122/6.2

122/7

Members of the Board reviewed an abatement application for Map 122-Lots 6.1, 6.2, and 7. The taxpayer believes the assessed value of their parcels should be \$39,000 \$43,000 and \$8,000, respectively. They are currently assessed at \$81,800, \$85,000, and \$28,400, respectively. Robert Goddard made a motion to table the application until a request for an internal inspection can be made by KRT Appraisal. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

404/12

Members of the Board reviewed an abatement application for Map 404-Lot 12. The taxpayer believes the assessed value of their parcel should be \$41,800 and it is currently assessed at \$50,600. Robert Goddard made a motion to grant the abatement via adjusting the neighborhood street index from 50 to 30 and the condition factor from 1 to 0.80. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 tax-assessed value is \$42,200.

403/28

Members of the Board reviewed an abatement application for Map 403-Lot 28. The taxpayer believes the assessed value of their parcel should be \$175,000 and it is currently assessed at \$272,185. Kem Rozek made a motion to grant the abatement via adjusting the neighborhood street index from 50 to 40 and the condition factor from 1 to 0.80. Robert Goddard seconded

the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 tax-assessed value is \$258,185.

Goddard, Robert & Debra

26 Goddard Hill Road

126/70

Robert Goddard recused himself from voting on the abatement application.

The remaining members of the Board reviewed an abatement application for Map 126-Lot 70. The taxpayers believe the assessed value of their parcel should be \$62,000 and it is currently assessed at \$74,800 for the 2018 tax year. Mark Eastman made a motion to grant the abatement via adjusting the quality of construction from good to average as it was built to – or near to – current minimal building code specifications, lowering the neighborhood street index from 60 to 20 to account for the extreme grade of the driveway and to bring it closer into line with surrounding properties, reducing the site index view factor from 4 to 2 to conform with the view definitions set forth by KRT Appraisal, and to lower the land value to \$14,625 based on an analysis of qualified land sales in the marketplace. Kem Rozek seconded the motion. The vote was unanimous. The motion carried. The adjusted 2018 assessed value is \$53,925.

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

The meeting ended at 7:00 PM

Respectfully submitted,

Bryan Chevarie
Assessing Coordinator

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