

# City of Berlin, NH

Board Of Assessors  
Minutes of Meeting  
July 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  
Members of the public for a portion of the meeting

1) **CALL TO ORDER**

The meeting was called to order at 3:00 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 MAY 30, 2019**

The minutes of the meetings of May 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. Kem Rozek recused herself from voting as she was absent from the May 30, 2019 meeting. The vote was unanimous. The motion carried.

4) **LETTER FROM KEVIN & JACQUELINE SAVARD RE: 2019 ASSESSMENT** *(Note: This agenda item was moved up as a matter of convenience for those in attendance).*

The taxpayers submitted a letter to the Board after receiving their 2019 first-half tax bill. The assessed value of the property (Map 120-Lot 111, 147 State Street) increased from \$53,200 in 2018 to \$98,800 in 2019 as a result of the style of the property being changed from cabin to conventional. Discussion ensued regarding the type of log cabin kit and quality thereof. Some of the conversation focused on the effective age of the structure and the appropriate amount of depreciation that should be listed on the tax card. It was noted that this is not a typical log-style home. Kevin Savard, in attendance, stated that he would be open to having an assessor visit the property in order to verify the condition.

Robert Goddard made a motion to change the style of the structure back to cabin and to have KRT Appraisal attempt to schedule an internal inspection of the property in an attempt to address at least two issues – the condition of the property and if it can be considered over improved for the neighborhood. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The assessed value of 147 State Street is adjusted to \$53,200.

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

Kem Rozek made a motion to go into non-public session per RSA 91-A:3 II (a) “The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request shall be granted.” Mark Eastman seconded this motion. All were in favor, inclusive of Robert Goddard. The motion carried. The Board of Assessors went into non-public session at 3:47 pm.

### **RESULT OF NON-PUBLIC SESSION**

Mark Eastman made a motion to go into regular session and to seal the documentation provided as the information is confidential material and not right-to-know for issues discussed under RSA 91-A:3 II (a). Kem Rozek seconded the motion and stated that the Board was now in public session at 4:43pm. All were in favor, inclusive of Robert Goddard. The motion carried.

Items and/or topics discussed in non-public:

Discussion of joint Board of Assessors/City Council meeting held July 15, 2019, arriving at a letter from Board of Assessors to Mayor and Council regarding status and future developments.

### **5) 2018 ABATEMENT APPLICATIONS**

#### **Public Service Co of NH/Eversource Energy**

**Map 118-Lots 108, 182, 162, 163, 211 and Map 119-Lots 221, 262, 12, 13 and Map 406-Lot 20.L4 and Map 106-Lot 20 and Map 132- Lot 30 and Map 139-Lot 22 and Map 117-Lot 33 and Map 129-Lot 53.**

Members of the Board reviewed an abatement application for the above-named parcels along with a recommendation provided to them by George E Sansoucy, P.E., LLC – contracted utility appraiser by the City of Berlin. Mark Eastman made a motion to deny the application based on the recommendation by the City’s contractor. Kem Rozek seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

#### **Northern New England Telephone Operations LLC (FairPoint Communications)**

**Map/Lot: 00FAIR-0POINT (City Wide)**

Members of the Board reviewed an abatement application for the above-named parcels along with a recommendation provided to them by George E Sansoucy, P.E., LLC – contracted utility appraiser by the City of Berlin. Mark Eastman made a motion to deny the application based on the recommendation by the City’s contractor. Kem Rozek seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

#### **Central River Power NH, LLC**

**Map 118-Lot 108, 162, and 163**

Members of the Board reviewed an abatement application for the above-named parcels along with a recommendation provided to them by George E Sansoucy, P.E., LLC – contracted utility appraiser by the City of Berlin. Mark Eastman made a motion to deny the application based on the recommendation by the City’s contractor. Kem Rozek seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

**Gagnon, Rita****629 Western Avenue****117/95**

Members of the Board reviewed an abatement application for Map 117-Lot 95. The taxpayer states that their opinion of value is in a range of \$30,000 to \$36,000 and it is currently assessed at \$63,400. KRT Appraisal conducted an inspection of the property and recommends that an adjustment to the value is warranted. Kem Rozek made a motion to agree with the recommendation and lower the assessed value via lowering the depreciation code from good to average and adding 10% functional obsolescence to account for the house not being square. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The adjusted 2018 tax-assessed value is \$43,900.

**Gagnon, Bill****Western Avenue****117/93**

Members of the Board reviewed an abatement application for Map 117-Lot 93. The taxpayer states that their opinion of value is in a range of \$4,000 to \$6,000 and it is currently assessed at \$8,600. KRT Appraisal conducted an inspection of the property and recommends that the abatement request be denied. Kem Rozek made a motion to agree with the recommendation and deny the abatement request. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

**Ols, Sean****400 Standard Street****118/189**

At a previous meeting, members of the Board reviewed an abatement application for Map 118-Lot 189. There were pages missing from the application, likely do to a copying error on the City's part. The vote was tabled and the taxpayer was asked to furnish them with a completed application. At this meeting the group reviewed the new submission. The taxpayer states that their opinion of value is \$28,000 and it is currently assessed at \$42,000. After reviewing the application Kem Rozek made a motion to adjust the value via lowering the depreciation code from average to fair. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 tax-assessed value is \$34,900.

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

At a previous meeting, members of the Board reviewed an abatement application for Map 120-Lot 442. The taxpayer believes the assessed value of their parcel should be \$46,400 and it is currently assessed at \$57,300. After reviewing the application, Mark Eastman made a motion to deny the abatement request as the two comparable sales listed by the taxpayer were unqualified sales. Additionally, the motion includes that KRT Appraisal attempt to schedule an internal inspection of the property to verify its condition. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

**Fenwick, Cheryl****12A Grandview Drive****122/6.1****12B Grandview Drive****122/6.2****22 Grandview Drive****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. KRT Appraisal provided the group with a recommendation based on an inspection of the three properties. Kem Rozek made a motion to agree with the recommendation and adjust the value of 12A and 12B Grandview Drive via lowering the

depreciation code from average to fair and also to deny the abatement request for 22 Grandview Drive as there was nothing observed during the inspection that warranted changing the value. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The adjusted 2018 tax-assessed values are: 12A Grandview Drive \$73,500; 12B Grandview Drive \$76,200.

**Bilodeau, Gary & Mary Ann**                      **29 Jericho Road**                      **108/2**  
Members of the Board reviewed an abatement application for Map 108-Lot 2. . The taxpayer states that their opinion of value is \$30,000 and it is currently assessed at \$59,000. KRT Appraisal conducted an inspection of the property and recommends that an adjustment to the value is warranted. Robert Goddard made a motion to agree with the recommendation and lower the assessed value via lowering the depreciation code from average to fair. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 tax-assessed value is \$48,100.

**Roberge, Mia**                                      **258 Champlain Street**                      **117/26**  
Members of the Board reviewed an abatement application for Map 117-Lot 26. The taxpayer states that their opinion of value is \$15,000 and it is currently assessed at \$48,600. KRT Appraisal conducted an inspection of the property and recommends that an adjustment to the value is warranted. Robert Goddard made a motion to agree with the recommendation and lower the assessed value via lowering the depreciation code from average to very poor. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 tax-assessed value is \$27,900.

**Arsenault, Roland & Lynda**                      **660 Third Avenue**                      **119/514**  
Members of the Board reviewed an abatement application for Map 119-Lot 514. The taxpayer states that their opinion of value is \$99,600 and it is currently assessed at \$116,500. KRT Appraisal conducted an inspection of the property and recommends that the inventory listed on the tax card is not correct. There was question whether the property was a single or two unit structure. It is recommended that the classification be changed to a single family residence. Additionally, a hearth and an extra fixture were discovered that need to be added to the tax card. Robert Goddard made a motion to agree with the recommendation and deny the abatement request while simultaneously adding a hearth and extra fixture to the tax card and to change the parcel from a two family to a single family structure. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

**Lukasak, Michael**                                      **116 Washington Street**                      **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 grant the abatement request via lowering the depreciation code from average to fair and adding a 10% functional obsolescence factor to account for the layout issues of the rooms throughout the structure. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 tax-assessed value is \$42,900.

**Albert, Audrey & Gendron, Barry and Wayne    11 Dustin Street                                125/66**

Members of the Board reviewed an abatement application for Map 125-Lot 66. The taxpayer believes the assessed value of their parcel should be \$115,100 and it is currently assessed at \$149,400. Robert Goddard made a motion to grant the abatement request via changing the exterior wall #1 from wood shingle to Masonite and lowering the quality of construction from good to average. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 tax-assessed value is \$127,100.

**Boucher, Eugene & Croteau, Jean                                460 Grafton Street                                132/100**

Members of the Board reviewed an abatement application for Map 132-Lot 100. The taxpayers believe the assessed value of their parcel should be \$22,200 and it is currently assessed at \$93,600. Mark Eastman made a motion to grant the abatement request via adjusting the condition factor from 1 to .6 to account for the flooding issues due to a nearby culvert and to lower the depreciation code from good to average. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The adjusted 2018 tax-assessed value is \$73,400.

**Pelchat-King, Patricia    431 Goebel Street                                118/206**

Members of the Board reviewed an abatement application for Map 118-Lot 206. The taxpayer states that their opinion of value \$48,000 and it is currently assessed at \$74,900. KRT Appraisal conducted an inspection of the property and recommends that an adjustment to the value is warranted. Kem Rozek made a motion to agree with the recommendation and lower the assessed value via lowering the depreciation code from very good to fair. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 tax-assessed value is \$44,700.

**Dupuis, Eric    656 Sullivan Street                                129/64**

Members of the Board reviewed an abatement application for Map 129-Lot 64. The taxpayer states that their opinion of value \$60,800 and it is currently assessed at \$74,900. KRT Appraisal conducted an inspection of the property and recommends that an adjustment to the value is warranted. Robert Goddard made a motion to agree with the recommendation and lower the assessed value via lowering the depreciation code from very good to fair and lowering the construction grade from average to below average. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 tax-assessed value is \$35,300.

**Langlois, Robert    645 Western Avenue                                117/97**

Members of the Board reviewed an abatement application for Map 117-Lot 97. The taxpayer states that their opinion of value \$40,000 and it is currently assessed at \$60,300. KRT Appraisal conducted an inspection of the property and recommends that an adjustment to the value is warranted. Robert Goddard made a motion to agree with the recommendation and lower the assessed value via lowering the depreciation code from good to average. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 tax-assessed value is \$50,500.

**Nicoletti, Bernard & Doris (Trust)**                      **474 Madison Avenue**                      **120/88**  
Members of the Board reviewed an abatement application for Map 120-Lot 88. The taxpayer states that their opinion of value \$77,964 and it is currently assessed at \$93,300. KRT Appraisal conducted an inspection of the property and recommends that an adjustment to the value is warranted. Robert Goddard made a motion to agree with the recommendation and lower the assessed value via lowering the depreciation code from good to average. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 tax-assessed value is \$79,700.

**Couture, Donald & Katherine**                      **302 Church Street**                      **120/340**  
Members of the Board reviewed an abatement application for Map 120-Lot 340. The property is currently assessed at \$65,700. KRT Appraisal conducted an inspection of the property and recommends that an adjustment to the value is warranted. Kem Rozek made a motion to agree with the recommendation and lower the assessed value via changing the heat fuel type to wood and interior wall #2 to be listed as plaster. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The adjusted 2018 tax-assessed value is \$65,100.

**Singer, David**                      **55 Williamson Avenue**                      **125/39**  
Members of the Board reviewed an abatement application for Map 125-Lot 39. The property is currently assessed at \$145,900. KRT Appraisal conducted an inspection of the property and recommends that an adjustment to the value is warranted. Kem Rozek made a motion to agree with the recommendation and lower the assessed value via adjusting the under condition code from 65 to 40 to demonstrate the depreciation of the house that is and was under construction. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The adjusted 2018 tax-assessed value is \$96,000.

**Langevin, Norman & Annette**                      **672 Blais Street**                      **132/56**  
   **688 Blais Street**                      **132/55**  
Members of the Board reviewed an abatement application for Map 125-Lots 55 & 56. 672 Blais Street is currently assessed at \$55,100 and 688 Blais Street is assessed at \$93,200. KRT Appraisal conducted an inspection external of 688 Blais Street and a partial interior inspection of 672 Blais Street and recommends that both abatement requests be denied as the comparable properties presented by the taxpayers were all of a different grade or condition. Kem Rozek made a motion to agree with the recommendation and deny the abatement requests. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. KRT Appraisal also noted that a slight sketch measurement correction and change of the building style of 688 Blais Street from bungalow to ranch was processed.

**Fredrick, Shane & Penny**                      **1791 Riverside Drive**                      **137/52**  
Members of the Board reviewed an abatement application for Map 137-Lot 52. The property is currently assessed at \$68,600 and the taxpayer states that it should be assessed at \$40,000 in their opinion. KRT Appraisal conducted an external inspection of the property and recommends that an adjustment to the value is warranted. Kem Rozek made a motion to agree with the recommendation and lower the assessed value via lowering the depreciation code from

good to average. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The adjusted 2018 tax-assessed value is \$59,100.

**Bourbeau, Paul & Lisa**

**154 Cates Hill Road**

**406/22**

Members of the Board reviewed an abatement application for Map 406-Lot 22. The property is currently assessed at \$156,767 and the taxpayer states that it should be assessed at \$110,000 in their opinion. Robert Goddard made a motion to deny the abatement request due to a lack of support of comparable properties nor any analysis of value. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

**Deane, Dudley (Trust)**

**3 Grandview Drive**

**122/11**

Members of the Board reviewed an abatement application for Map 122-Lot 11. The property is currently assessed at \$260,500 and the taxpayer states that it should be assessed at \$171,370 in their opinion. Members of the Board discussed their familiarity with the building and compared the tax card to their knowledge of the subject property. Robert Goddard made a motion to grant the abatement request via lowering the construction grade from excellent to average and lowering the site index (view factor) from 5 to 3. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 tax-assessed value is \$157,200.

**Garon, Lawrence & Marguerite**

**52 Maynesboro Street**

**135/136**

At their April 16, 2019 meeting the Board of Assessors reviewed this application and tabled the vote so the taxpayer could provide a wetlands certificate to verify the claim that a portion of his yard had been declared a wetland. The letter of request went unanswered. Robert Goddard made a motion to deny the abatement request due to this. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

**Charron, Roger & Pamela**

**76 Merrimack Street**

**130/361**

Members of the Board reviewed an abatement application for Map 130-Lot 361. The property is currently assessed at \$79,200 and the taxpayer states that it should be assessed at \$58,800 in their opinion. Robert Goddard made a motion to deny the abatement request due to the attached appraisal being intended for a lending institution with the stated date being incorrect for tax abatement purposes as well. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

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

Robert Goddard made a motion to go into non-public session per RSA 91-A:3 II (c) "Matters which, if discussed in public, would likely affect adversely the reputation of any person..." Kem Rozek seconded this motion. All concurred, inclusive of Mark Eastman. The Board of Assessors went into non-public session.

**RESULT OF NON-PUBLIC SESSION**

Robert Goddard made a motion to go into regular session and to seal the documentation provided as the information is confidential material and not right-to-know for issues discussed under RSA 91-A:3 II (c). Kem Rozek seconded the motion and stated that the Board was now in public session. Mark Eastman concurred.





Respectfully submitted,

Bryan Chevarie  
Assessing Coordinator

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

DRAFT