

City of Keene
New Hampshire

BOARD OF ASSESSORS MEETING MINUTES

Wednesday, May 17, 2017

2:30 PM

City Hall Committee Room

Members Present:

Joshua A. Greenwald
Rita H. Johnson
John T. Newcombe
Daniel J. Langille, Chairman/City Assessor

Staff Present:

Diane C. R. Stauder, Assessment Tech.

Mr. Langille called the meeting to order at 2:30 PM.

Ms. Johnson moved and Mr. Newcombe seconded to accept the minutes of April 13, 2017. On a vote of 3-0, the Board approved the April 13, 2017 minutes.

Mr. Langille opened the Public Meeting by explaining the Board would make determinations on the petitions for abatement before them today. Mr. Langille stated that, once decided, notification would be mailed to the property owner. Mr. Langille explained that the Board's decision is final and if the property owner is dissatisfied with the decision, an appeal may be filed with the Board of Tax and Land Appeals, or with Superior Court.

The following property owners were present for the meeting:

1. Hamilton Family Trust – 14 South View Dr. - #504-01-029

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 307,600 to 279,540. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 307,600 to 2749,500, resulting in an abatement of \$1,022.56.

Mr. Hamilton was present. Mr. Hamilton said they paid too much for the two bedroom property. As part of their application he said they submitted an average of property values, no single home was used for comparison. He pointed out that Woodgate Views home are distinct in that they are on private roads. Mr. Langille asked if an appraisal was done at the time of the sale. Mr. Hamilton said there was no appraisal. He also asked if a realtor was involved in the sale. Mr. Hamilton replied they did work with a realtor and had been looking for a home for two years as they had sold theirs and needed to buy another home.

At the time of purchase there were a little over 1,000 square feet of finished basement area in this building. This space had finished walls, ceiling and floor but no heat. One of the first things the new owners did to the property after purchasing was to remove the carpet in the basement after discovering there was mold underneath. Guidelines for defining finished basement areas require that the space have three of the four items listed above. Consequently, the finished basement listing was removed from the 2016 assessment. However, due to the timing of this adjustment the assessment for the finished area remained in place for the final 2016 bill. The Department would recommend removing the adjustment for finished basement from the 2016 listing. This change will reduce the subject's 2016 assessment to 279,500, which is equitable to neighboring properties.

2. Rouillard, David A. & Marilee H. – 358 Main St. - #034-03-001

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 400,900 to 358,800. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 400,900 to 358,800, resulting in an abatement of \$1,532.02.

Mr. and Mrs. Rouillard were present. Mrs. Rouillard said two realtors viewed the property and both felt they would be hard-pressed to sell it for \$300,000. She noted they felt it was an awkward property to sell, in that it's like a tourist home. Mr. Langille asked if there is any interest in the property. Mrs. Rouillard said no one has responded to the listing. Mr. Greenwald agreed it is a unique property which would require a specific buyer. Ms. Johnson asked if this is an income based property. Mrs. Rouillard confirmed it is an income based property. Mr. Newcombe said the highest and best use is probably not a Bed & Breakfast, but a single family home with an apartment.

3. Stone, David L. & Nancy L. – 54 Blackberry Ln. - #161-01-002

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 248,900 to 236,200. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 248,900 to 236,200, resulting in an abatement of \$462.15.

Mr. and Mrs. Stone were present. Mr. Stone stated their assessment increased when all of their neighbors' values stayed the same. He said they feel it is overvalued. They have not attempted to sell but he said they may have to, both being retired and on limited incomes. Mr. Langille described the exemption programs offered by the City and asked if they were familiar with them. Mr. Stone said he was and recently applied for the Veteran Credit. Mr. Langille summarized the recent city-wide revaluation which occurs every five years using sales of comparable properties in order to bring assessments to market value. Mrs. Stone asked the Board to take into consideration the bullet points in their application.

The improvements are graded a "C" with a "Good" depreciation factor. One notable feature of the improvement is that the main living area is on the upper level and access to it is exclusively by stairs. This design can limit the property's marketability and thus its value. This factor along with the overall style and quality warrant a "C-" grade. This adjustment combined with the inventory corrections combine to create a revised 2016 assessed value of 236,200.

4. Barrett, David A. & Joan W. – 31 Hillside Ave. - #136-01-047

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 149,700 to 140,000. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 149,700 to 140,000, resulting in an abatement of \$352.98.

Mr. Barrett was present. He pointed out that a recent appraisal came in considerably different than the assessment. He noted that he and his wife are on a fixed income and wasn't aware of the exemption programs offered by the City. Mr. Langille encouraged Mr. Barrett to stop at the Department of Assessment for details on applying for an exemption.

In general this is a below average quality dwelling in below average condition. The dwelling has been graded a "C-" with an "Average" depreciation factor. The Department would recommend lowering the depreciation factor to "Fair". These changes result in a revised 2016 assessment of 140,000.

5. Frank, Joslin Kimball – 104 West St. - #046-06-006

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 485,200 to 420,100. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 485,200 to 420,100, resulting in an abatement of \$2,368.99.

Ms. Frank was present. She gave a brief personal history of the property. Prior to her purchase, she was advised an abutting business planned to demolish the building so Mr. Frank said she purchased the property out of sentimentality. She applied/was approved for the home to be placed on the Register of National Historic Homes. There are several deed restrictions, one of which is that no changes may be made to the exterior of the building. Ms. Frank said there are no parking spaces and the abutting insurance company will not sell/lease a piece of property for parking. An abutting bank leases a parking space to her and her customers (for the Bed and Breakfast) Ms. Frank noted, but the future of the lease is uncertain. Mr. Langille referred to a letter from the Planning Director dated October 22, 2015, approving Ms. Frank's application for a driveway and a small parking area. Ms. Frank said the cost of \$40,000 was prohibitive so she did not proceed.

6. Williams, David A. & Dawne M. – 389 Old Walpole Rd. -#919-07-028.0100

DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Newcombe seconded. On a vote of 3-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.

Mr. Williams was present. He explained this was formerly a barn converted to a home. The original parcel was subdivided prior to the conversion. He noted there was no water, sewer or electric until January, 2017, so he was surprised at the assessment of 196,800. Mr. Williams said the property sold in June, 2017 for \$260,000.

7. Williams, David A. & Dawne M. – 391 Old Walpole Rd. -#919-07-028

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 306,600 to 277,400. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 306,600 to 277,400, resulting in an abatement of \$1,062.59.

Mr. Williams was present. He said he placed the property on the market for \$299,000 but no one looked at it, so he dropped the price to \$289,000 which has brought more interest.

Inspection revealed some improvements that were not properly listed. Additionally, this property was subdivided effective 4/1/16. Prior to subdivision the property included extensive out buildings that housed the owner's construction business. After the subdivision these buildings should have been removed from the tax card but they were not. Minor corrections to the building's listing and the removal of the outbuildings result in the revised 2016 assessment of 277,400. The property is currently on the market for \$289,900.

8. 23 Wilcox Terrace LLC – 23 Wilcox Terr. - #048-01-015

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 216,600 to 185,000. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 216,600 to 185,000, resulting in an abatement of \$1,149.92.

Mr. Albert (Rick) Grauer was present. In his opinion, he feels the sale price reflects market value. Mr. Greenwald asked if the property was listed on Multiple Listing Service (MLS). Mr. Grauer replied that it was listed on MLS.

Wilcox Terrace is almost exclusively college housing. The current improvements were developed by a local contractor for his personal use at a time prior to college housing taking over. As such, the improvements could be considered to be overbuilt for the neighborhood. The property sold on 2/18/15 for 162,500 and a month earlier appraised at 185,000. The situation surrounding the sale and the sale price don't necessarily reflect the market value.

9. Grant, Richard A. & Cynthia J. – 285 Marlboro St. - #033-02-016

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 180,200 to 165,100. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 180,200 to 165,100, resulting in an abatement of \$549.49.

Mr. Grant was present. He said he was concerned that the assessment increased by 40,000, as he has made no major changes in the 38 years they've owned it. He said the assessment is 30,000 to 40,000 higher than their neighbors. Mr. Grant said he keeps the house very nice and it is a pretty property. He said there are homes on Arch Street he would compare to his, but Arch Street is much quieter than Marlboro Street. In speaking with a realtor, he was told he would be lucky to get \$150,000.

The cosmetics of this building are very good. It has been very well maintained. But the kitchen is tiny and the baths date back to the 1970's & 1980's. Some ceilings are acoustic tile. The building is reasonably graded as a "C" and given a depreciation factor of "Very Good". Given the lack of recent upgrades and the small kitchen the "VG" factor is considered to be high. The Department would recommend lowering it to "Good". This change would result in a revised 2016 assessment of 165,100.

At this point, there were no attendees. The Board discussed the following:

10. Bergman, Elizabeth S. Rev. Trust – 17 Algonquin Dr. - #161-01-002

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.

11. Brown, Wayne E. Jr. – 661 Main St. - #041-01-020

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 260,200 to 250,600. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 260,200 to 250,600, resulting in an abatement of \$349.34.

Inspection revealed a large wood framed carport listed as a "Canopy". This was causing this structure to be priced too high. Additionally, an 8' x 20' section of the building was incorrectly listed as living area. Implementing these corrections caused the subject's 2016 assessment to be reduced to 250,600

12. Brown, Wayne E. Jr. – 257 Washington St. - #016-02-007

APPROVED. Ms. Johnson moved that the assessment be adjusted from 310,500 to 300,400. Mr. Newcombe seconded. On a vote of 2-0, the Board approved the assessment reduction from 310,500 to 300,400, resulting in an abatement of \$367.54.

Mr. Greenwald recused himself from this discussion due to a possible conflict of interest.

Inspection revealed the building's living area was overstated by 380 square feet. Implementing this correction lowered the subject's 2016 assessment to 300,400.

13. Coll, Jacob E. – 3 Leahy Rd. - #130-04-074

DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Greenwald seconded. On a vote of 3-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.

14. Egan, David W. & Patricia L. – 28 Hancock St. - #026-01-018

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 112,200 to 109,700. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 112,200 to 109,700, resulting in an abatement of \$90.88.

In general the quality of the dwelling is below average and the interior condition is average. The rear and western siding is T-111, which is exhibiting quite a lot of rot, especially in proximity to the deck. The lot is subject to a drainage easement that drains water off Hancock Street into a swamp. Approximately 1/3 of the lot is affected by the easement and some of the lot is swamp and of limited utility.

15. Gross, Edward F. & Charlene M. – 260 Hurricane Rd. - #918-11-026

APPROVED. Ms. Johnson moved that the assessment be adjusted from 218,900 to 201,700. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 218,900 to 201,700, resulting in an abatement of \$625.91.

To be consistent with the grading of similar homes the Department recommended lowering the grade to “C+”. This change will result in a revised 2016 assessment of 201,700.

16. Hill, Gale A. & Melinda A. – 18 Hamden Dr. - #065-03-003

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 220,100 to 212,900. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 220,100 to 212,900, resulting in an abatement of \$262.00.

Inspection revealed that the basement finish was overstated and the crawl space under the addition was listed as full basement. Overall this is an average quality dwelling in good condition. The improvements are graded “C” with a “Very Good” depreciation factor. The grade is correct but the depreciation factor is high. The Department recommends lowering it to “Good”. Correcting the inventory and changing the depreciation factor results in a revised 2016 assessment of 212,900.

17. Marshall, Christopher C. & Jennifer S. – 41 Pleasant St. - #003-06-003

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.

Mr. Greenwald noted Pleasant Street as a whole may need to be reviewed and adjusted for consistency.

18. Perez, Virginia A. – 33 Sesame St. - #171-02-032

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 156,700, to 88,000. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 156,700, to 88,000, resulting in an abatement of \$2,500.00.

Due to the very poor condition of the property, the Department would recommend lowering the improvement value down to 31,600. This change would result in a revised 2016 assessment of 88,000.

19. Pichette, Gaston E. & Leona M. Trust – 11 Avalon Pl. - #037-01-001

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 181,400 to 175,400. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 181,400 to 175,400, resulting in an abatement of \$218.34.

In general this is an average to slightly above average quality dwelling in average to slightly above average condition. The recommended change arises from the fact that building was incorrectly measured by two feet in depth and one foot in width. Correction of the sketch results in a revised 2016 assessment of 175,400.

20. Schultz, Maureen – 141 Spruce St. - #008-03-017

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 187,800 to 148,100. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 187,800 to 148,100, resulting in an abatement of \$1,444.68.

Inspections revealed that a two story unfinished section was listed as finished space. Additionally, the basement area was understated. The building is graded a “C” with a “Very Good” depreciation factor. The “C” grade is reasonable but given the low cost material used in the renovation process as well as the functional problems a “VG” is considered to be high. The Department would recommend an “Average” depreciation factor. This would lower the subject’s 2016 assessment to 148,100. This property is currently on the market for \$149,900. It started out 170 days ago at \$169,900.

21. Scott, Brian P. – 300 Pako Ave - #150-01-186

DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Greenwald seconded. On a vote of 3-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.

22. Therrien, Hope P. – 52 Greenwood Ave. – #040-06-085

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 269,200 to 246,200. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 269,200 to 246,200, resulting in an abatement of \$836.97.

This is an above average dwelling that has been well maintained. The dwelling would be more appropriately graded as a “C+” resulting in a revised 2016 assessment of 246,200.

24. Thomas, Carl B. Rev. Trust – 800 Park Ave. -#132-02-001

APPROVED. Ms. Johnson moved that the assessment be adjusted from 1,073,800 to 981,200. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 1,073,800 to 981,200, resulting in an abatement of \$3,369.71.

The main building has been constructed from a series of additions over a long period of time. This has caused the layout to be somewhat fractured and makes breaking down the various subareas more difficult. However, the building was re-measured and fully entered and the subareas corrected. The listing for the retail area was substantially over stated and was reduced from 3,160 square feet to 684 square feet. This correction of the subareas resulted in a revised 2016 assessment of 981,200.

25. Thomas, Carl B. Rev. Trust – 132-134 Washington St. - #003-06-001

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.

26. Thomas, John S. & Laura L. – 27 Evans Ln. - #7009-01-018

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 228,500 to 209,600. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 228,500 to 209,600, resulting in an abatement of \$687.77.

The improvements have been given a grade of “C+” and a depreciation factor of “Excellent”. If the dwelling exhibited the same style as the garage the Department would concur. But it does not. The dwelling is a “C” grade home. As to the depreciation factor, the “Excellent” that was used should be adjusted to “Very Good”. These changes as well as correcting the basement finish combine to lower the subject’s 2016 assessment to 209,600.

27. TRIJA Realty LLC – 151 West St. - #002-02-011

APPROVED. Ms. Johnson moved that the assessment be adjusted from 410,900, to 406,400. Mr. Greenwald seconded. On a vote of 2-0, the Board approved the assessment reduction from 410,900, to 406,400, resulting in an abatement of \$163.76.

Mr. Newcombe recused himself from this discussion due to a possible conflict of interest.

Upon re-listing the property the gross office area was reduced from 4,846 square feet to 4,750 square feet. This correction of the sketch results in a revised 2016 assessment of 406,400.

28. Trubiano, Eugene J. – 181-183 North St. - #008-01-008

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 184,800 to 170,200. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 184,800 to 170,200, resulting in an abatement of \$531.29.

The dwelling has been graded a “C” with a “Good” depreciation factor. The Department concurs with grade. The depreciation factor would be appropriate if the interior was equivalent to the exterior which in this case is not. The depreciation factor should be adjusted to “Average”. These changes result in a revised 2016 assessment of 170,200.

Other Business:

The meeting adjourned at 4:00 p.m. The next regularly meeting is tentatively scheduled for Wednesday, June 7, 2017.

Minutes prepared by

Diane C. R. Stauder
Assessment Technician

Reviewed and Approved by the Board of Assessors

Daniel J. Langille, CNHA
City Assessor/Chairman, Board of Assessors