City of Keene New Hampshire

BOARD OF ASSESSORS MEETING MINUTES

Wednesday, June 22, 2016 2:30 PM City Hall Committee Room

Members Present:

Staff Present:

Diane C. R. Stauder, Assessment Tech.

Barry R. LeClair
Mary Ann D. Robator
Lechus A. Craenwold

Joshua A. Greenwald

Daniel J. Langille, Chairman/City Assessor

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

Ms. Robator moved that the minutes of the June 8, 2016 Board of Assessors meeting be accepted as written. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the June 8, 2016 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. Doucette, Mark J. & Tori A. – 164 Gunn Rd. - #915-05-003

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Mr. LeClair 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. Doucette was present. He explained he has two concerns, one being their high property taxes and the other being the change in wetlands laws a few years ago. Mr. Doucette said they have 30 acres, all of which are in Current Use, except for the house site of approximately 1½ acres. He also noted his property has two rights-of-way running through it, one for power lines and one for the person who sold him the land in order to access a hunting camp. Mr. Doucette said there are many creeks running through their property and, because wetlands laws changed a few years ago, he feels the changes had a negative impact on his property value.

Mr. Langille pointed out to Mr. Doucette that 10 ½ acres of the property is listed as wetlands and is assessed as such. The assessment of the property also reflects the rights of way on the property.

Mr. Doucette concluded by pointing out there is no leaf pick up and are no sidewalks on his road so they feel they are paying a high amount of property taxes. Mr. Langille explained the Board of Assessors cannot control property taxes; that their role is to ensure equitable assessments. He suggested to Mr. Doucette that he voice his concerns about property taxes at Keene School Board and City Council meetings.

2. Goncalves, Tony S. – 92 Gilsum St. - #006-02-001

DENIED. Mr. LeClair moved that the Board deny the request for abatement. Ms. Robator 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. Goncalves was present. He said he purchased the property in 2013 for \$103,000 and the assessment of 108,800 has not changed since 2011. He noted that two neighboring properties in better condition, in his opinion, than his home, had been on the market and recently sold for much less than assessed value. Mr. Goncalves also said his property has some disrepair issues which he feels should reduce the value. Mr. Langille said the equalized assessment calculates to less than what he paid for the property in 2013. He also explained to Mr. Goncalves that the City is in the midst of a revaluation for tax year 2016.

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

3. Brehm Realty LLC – 310 Marlboro St. - #030-02-020.0100

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 1,811,600 to 1,272,000. Mr. LeClair. On a vote of 3-0, the Board approved the assessment reduction from 1,811,600 to 1,272,000, resulting in an abatement of \$18,567.64.

Mr. Langille explained the property is in the process of being sold. He noted the recommended assessment reduction is due to the functional obsolescence of the building.

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

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 254,800 to 205,500. Ms. Robator seconded. On a vote of 3-0, the Board approved the assessment reduction from 254,800 to 205,500, resulting in an abatement of \$1,696.41.

Mr. Langille explained the reduction is due to the poor condition of the property from the lack of maintenance over the past few years. In addition, he said, some of the mechanical systems are dated and failing.

5. Hill, Theresa P. – 797 Marlboro Rd. - #901-23-007

APPROVED. Mr. LeClair moved that the assessment be adjusted from 547,100 to 294,300. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 464,900 to 392,000, resulting in an abatement of \$8,698.85.

Mr. Langille explained this parcel is located to the east of the county jail and has a water easement to the jail. He also noted the lot is challenged topographically with many steep slopes and wetlands.

6. Island Bay Investments LLC – 41 Avon St. - #056-02-005

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Mr. LeClair 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.

7. Keene MZL LLC – Ash Brook Rd. (12 parcels)

DENIED. Ms. Robator moved that the Board deny the request for abatement. Mr. LeClair 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.

8. Keene MZL LLC – 2 & 8 Ash Brook Rd. - #502-01-001.0600 & .0700

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Ms. Robator 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.

9. MacLean, John A. – 29A Windsor Ct. - #710-02-029.0100

APPROVED. Mr. LeClair moved that the assessment be adjusted from 196,700 to 177,000. Ms. Robator seconded. On a vote of 3-0, the Board approved the assessment reduction from 196,700 to 177,000, resulting in an abatement of \$677.88.

Mr. Langille explained the property was purchased in April, 2016 for \$165,000. Other similar ranch style units in the complex are assessed lower than this unit. Therefore, an adjustment to the condition brings this unit in line with the other units and takes into consideration the recent market activity at the property.

10. Mascoma Savings Bank – 255 West St. - #098-02-015.0100

DENIED. Mr. LeClair moved that the Board deny the request for abatement. Ms. Robator 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.

At this point, Attorney Gary Kinyon arrived representing four property owners.

11. <u>Anopolis-G LLC – 12 Emerald St. - #048-04-005</u>

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 971,200 to 850,000. Mr. LeClair seconded. On a vote of 3-0, the Board approved the assessment reduction from 971,200 to 850,000, resulting in an abatement of \$4,170.49.

Attorney Kinyon was present. He explained the property was purchased in August of 2015 for \$700,000 and a private appraisal came in at 800,000. Attorney Kinyon said the property owner feels the assessed value should be reduced to a minimum of 800,000, based on the sale price and appraisal. Mr. Langille explained the 2015 ratio of 106% applied to property values.

12. Boynton, Judith O Trust – 31 Darling Ct. - #701-02-099.0500

APPROVED. Mr. Greenwald moved that the assessment for 31 Darling Court be adjusted from 1,028,200 to 795,000. Mr. LeClair seconded. On a vote of 3-0, the Board approved the assessment reduction from 1,028,200 to 795,000, resulting in an abatement of \$8,024.41

Boynton, Judith O Trust – 29 Darling Ct. - #701-02-099.0400

DENIED. Mr. Greenwald moved that the Board deny the request for abatement for the vacant lot known as 29 Darling Court. Mr. LeClair 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.

Boynton, Judith O Trust – 33 Darling Ct. - #701-02-099.0600

DENIED. Mr. Greenwald moved that the Board deny the request for abatement for the vacant lot known as 33 Darling Court. Mr. LeClair 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.

Attorney Kinyon was present. He explained the abatement request is for both the home located at 31 Darling Court and two vacant abutting parcels. Mr. Kinyon explained, for tax year 2015, the abatement was filed for the owner's residence and also two abutting vacant lots. He pointed out that the vacant lots were merged in 2016. Mr. Kinyon said the appraisal for 31 Darling Court came in at 750,000 and 59,752 for each of the two vacant lots. He said the owners feel the 2015 total assessment should be 750,000.

13. PPJ Ltd. Partnership – 631 Park Ave. - #110-01-001

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Mr. LeClair 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. Kinyon explained this request is based on an appraisal of 8,350,000. The property owner feels the appraisal reflects the 2015 fair market value.

14. Parkwood Realty Trust – 59 Maple Ave. - #110-01-006

DENIED. Mr. LeClair 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.

Mr. Kinyon said the abatement request is based on an appraisal of 6,490,000. The property is adjacent to the property at 631 Park Avenue.

At this point, there were no attendees. The Board continued discussion on the following:

15. Mills, Christopher J. – 14 Concord Hill Dr. - #706-01-010

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 387,700 to 327,400. Mr. LeClair seconded. On a vote of 3-0, the Board approved the assessment reduction from 387,700 to 327,400, resulting in an abatement of \$2,074.92.

Mr. Langille explained the property has seen very little maintenance since it was built in 1990.

16. Moore, Fintan P. & Maureen K. – 12 Orchard St. - #204-01-009

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 320,800 to 293,500. Ms. Robator seconded. On a vote of 3-0, the Board approved the assessment reduction from 320,800 to 293,500, resulting in an abatement of \$939.39.

17. Net Builder LLC – 235 Pearl St. - #129-01-002

APPROVED. Ms. Robator moved that the assessment be adjusted from 175,400 to 155,100. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 175,400 to 155,100, resulting in an abatement of \$698.52.

18. Newton, Richard B. & Nancy A. – 318 Hurricane Rd. - #918-11-024

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 416,700 to 364,600. Ms. Robator seconded. On a vote of 3-0, the Board approved the assessment reduction from 416,700 to 364,600, resulting in an abatement of \$1,792.76.

19. O'Leary Family Living Trust – 16 Cranberry Rd. - #703-01-026

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 430,700 to 366,700. Ms. Robator seconded. On a vote of 3-0, the Board approved the assessment reduction from 430,700 to 366,700, resulting in an abatement of \$2,202.24.

20. Picard, Robin – 64 West Surry Rd. - #140-02-006

APPROVED. Mr. LeClair moved that the assessment be adjusted from 188,500 to 179,900. Ms. Robator seconded. On a vote of 3-0, the Board approved the assessment reduction from 188,500 to 179,900, resulting in an abatement of \$295.93.

21. Wright, Daniel A. & Sharon J. – 607 Hurricane Rd. - #924-10-028

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 273,600 to 219,600. Mr. LeClair seconded. On a vote of 3-0, the Board approved the assessment reduction from 273,600 to 219,600, resulting in an abatement of \$1,858.14.

Wright, Daniel A. & Sharon J. – 0 Hurricane Rd. - #924-11-003

DENIED. Mr. Greenwald moved that the Board deny the request for abatement for the vacant lot known as 0 Hurricane Road. Mr. LeClair 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.

Other Business:

Mr. Langille explained the abatement application, submitted by Elizabeth Truman for property located at 116 Ridgewood Avenue, was placed on more time at the June 8, 2016, Board of Assessors meeting. Both Ms. Robator and Mr. Greenwald had conflicts of interest and recused themselves from the discussion. The abatement application was placed on more time and scheduled to be reviewed by Mr. LeClair and Alternate member, Rita Johnson, at today's meeting. However, Ms. Johnson was unable to attend today's meeting. The abatement application will be reviewed at the next scheduled meeting.

The meeting adjourned at 4:25 p.m. The next regularly scheduled meeting is Wednesday, June 29, 2016.

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