

City of Keene
New Hampshire

BOARD OF ASSESSORS MEETING MINUTES

Wednesday, April 4, 2018

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.

Mr. Greenwald moved and Mr. Newcombe seconded to accept the minutes of June 28, 2017. On a vote of 3-0, the Board approved the June 28, 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. Smiths Medical ASD Inc.- 10 Bowman Dr. - #913-09-029

DENIED. Mr. Greenwald 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. Al Hilton of Smiths and Mr. Michael Correia, tax representative, were present.

Mr. Correia referred to comparables included with the abatement application. He also distributed copies of income analysis he prepared. He said he believes the value on this property should be between \$39-\$40 per square foot, or 5,400,000 in assessed value. Mr. Langille asked Mr. Correia if he reviewed the past court case on this property. Mr. Correia stated he hadn't reviewed the court case. Mr. Langille noted this is not a typical manufacturing building. He asked Mr. Correia if he values office and manufacturing space differently. Mr. Correia said he comes up with one per sf cost, and, in his opinion, the income approach is the best way to value this type of property. Mr. Greenwald asked what the average rent per square foot should be. Mr. Correia said it could be as low as \$3.00 to as high as \$7.00 per square foot.

2. Coffin, Peter R. – 35 Woodbury St. - #503-02-013

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 306,500 to 289,900. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 306,500 to 289,900, resulting in an abatement of \$617.85.

Mr. Coffin was present. He explained the property was on the market beginning July of 2016 for \$309,000. It was taken off the market for the winter and is now listed at 289,900.

3. Conley, John J. V. & Katherine N. – 8 Evergreen Ave. - #119-04-016

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 197,400 to 174,800. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 197,400 to 174,800, resulting in an abatement of \$841.17.

Ms. Conley was present. She noted that comparable properties, 644 Court Street and 15 Evergreen Avenue, have lower assessments than her property. She said they purchased the property in 2013 for 179,900 and the assessment increased after the revaluation in 2016 to 197,400. She also noted the home was incorrectly listed as having a full two story when it is a traditional ¾ story cape.

4. Shaw, N. Jeane – 48 Valley St. - #024-05-024

APPROVED. Ms. Johnson moved that the assessment be adjusted from 166,900 to 149,100. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 166,900 to 149,100, resulting in an abatement of \$662.52.

Ms. Shaw was present. She explained she relocated to Keene from Florida, purchasing the property for \$145,000 from friends (without benefit of a home inspection) due to a family emergency. She felt the sellers were not forthcoming about the condition of the home. She described the amount of work needed and that she is on a limited income. Mr. Langille encouraged Ms. Shaw to stop at the Assessment office for details about property exemptions for which she might be qualified.

During inspection, the Property Appraiser noted that corrections to the sketch were required. Also, the depreciation factor was lowered from “average” to “fair”, based on issues including there being little to no insulation, wiring concerns and the chimney is leaning. These adjustments resulted in a revised assessment.

5. Rossall, Julie A. & Dave – 423 Elm St. - #114-01-001

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.

Mr. Dave Rossall was present. He explained the foundation failed in 2009 and was replaced in 2011. The upstairs and main levels of the house were damaged when the home was placed on the new foundation. Mr. Rossall said there are cracks in the walls, floors are not level, windows and a sliding glass door were compromised and interior doors no longer close. He also pointed out the rear footing of the garage is sinking so plans to build above the garage are no longer possible. Mr. Langille mentioned a solar array was installed in 2016. The 2017 abatement application referred to the resulting increase in value. The Rossall's did not apply for the 2017 solar exemption, but the 2018 property value will be reduced as Mr. Rossall confirmed the solar exemption application was submitted.

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

6. Asher Construction LLC – 127 Pearl St. (Units 1-6) - #050-001-002.0101-.0106

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.

7. Geraghty, Michael F. & Fern E. – 37-39 Prospect St. - #008-03-022

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.

8. Hanniger, Kurt R. & Bys, Pamela M. Rev. Trust – 54 Shadow Ln. - #132-01-013

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.

9. Hill, Douglas E. Living Trust – 123 Elm St. - #004-03-007

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.

10. Hof, Philip & Pamela Rev. Trust – 375 Main St. - #055-02-010

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 239,600 to 214,100. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 239,600 to 214,100, resulting in an abatement of \$949.11.

During inspection, the Property Appraiser noted that an unfinished attic was incorrectly listed. Also, the depreciation factor was lowered from “average” to “fair”. Both adjustments resulted in the revised assessment.

11. Kohler, Paul C. & Becky A. – 22 June St. - #111-02-001

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 186,200 to 164,900. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 186,200 to 164,900, resulting in an abatement of \$792.79.

During inspection, the Property Appraiser noted that access to the second floor is by a steep and narrow stairway, and that level has some layout problems and functionality is somewhat awkward. Part of the foundation is old and should be replaced as repair reported to be very difficult. As a result of several adjustments the Department recommends the revised assessment.

12. McCarthy, Christopher J. – 57 Page St. - #016-04-001

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 173,400 to 102,900. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 173,400 to 102,900, resulting in an abatement of \$2,624.01.

During inspection, the Property Appraiser noted that this Cape, built in 1962, has had no updates since that time. The dwelling has a major physical problem in that one half of the foundation is sinking, which requires it being removed and rebuilt. These issues resulted in the recommended revised assessment.

13. McPherson, Bonita N. – 52 Park Ave. - #176-01-0012000

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.

14. NH FASTROADS LLC – 0 Water St. - #027-01-016.0100

DENIED. Mr. Greenwald 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. Langille explained the City Attorney discussed this with the applicant’s attorney and it was agreed there is not an issue and no abatement is warranted.

15. Olson, Abbie M. – 502 Elm St. - #116-03-001

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.

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

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.

Mr. Langille explained the property owner previously applied for an abatement which has since been appealed and is currently going through the court system.

17. Parsons, Christopher M. & Molly B. – 207 Skyline Dr. - #709-04-003

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.

18. PPJ Limited Partnership – 631 Park Ave. - #110-01-001

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.

Mr. Langille explained the property owner previously applied for an abatement which has since been appealed and is currently going through the court system.

19. PSNH (EVERSOURCE) – 17 parcels

DENIED. Mr. Greenwald 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. Langille explained the property owner previously applied for an abatement which has since been appealed and is currently filed at the Board of Tax and Land Appeals.

20. Redfern, Charles H. & Sheryl A. – 9 Colby St. - #035-01-087

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.

21. VIDHI Hospitality LLC – 401 Winchester St. - #166-01-002

NO ACTION. Mr. Greenwald moved that the Board take no action on the request for abatement. Ms. Johnson seconded. On a vote of 3-0, no action was taken on the request for abatement

Mr. Langille explained that the 2016 abatement application was appealed and both 2016 and 2017 abatement applications have been settled.

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22. Wood, Thomas J. – 54 Beech St. - #018-04-007

APPROVED. Ms. Johnson moved that the assessment be adjusted from 180,800 to 70,940. Mr. Newcombe. On a vote of 3-0, the Board approved the assessment reduction from 180,800 to 70,940, resulting in an abatement of \$4,088.99.

Mr. Langille explained this two-family property was totally destroyed by fire on May 21, 2017 but the barn was saved. The proration, based on the number of days the building was useable during the tax year, results in the assessment reduction to 70,940.

Other Business:

The meeting adjourned at 3:38 p.m. The next regularly meeting is tentatively scheduled for Wednesday, April 18, 2018.

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