

**Members Present:**

Rita H. Johnson  
John T. Newcombe  
Jason Frost  
Daniel J. Langille, Chair/City Assessor

**Staff Present:**

Lani Bixby, Assessing Technician

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

Ms. Johnson moved and Mr. Frost seconded to accept the minutes of May 10, 2023. On a vote of 3-0, the Board approved the May 10, 2023 minutes.

Mr. Langille opened the Public Meeting by explaining that the Board would make a determination on the abatement applications before them today. Mr. Langille stated that, once decided, notification will be mailed to the property owner. Mr. Langille explained 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 the Superior Court.

The following property owners/representatives were present for the meeting:

**1. Wayne E. Brown Jr. Revocable Trust – 661 Main Street #120-056-000-000**

**APPROVED.** Mr. Frost moved that the assessment be adjusted from \$285,600 to \$150,000 for the 2023 tax year only. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction, resulting in an abatement of \$4,324.28.

Mr. Brown was present. He stated that the property was hit by an airplane in 2022, and although the insurance company determined part of the main building could be salvaged, the entire property suffered fire, water and smoke damage. Mr. Brown had the buildings torn down once he was permitted to do so.

Mr. Langille explained that the property assessment had been prorated in 2022 and assessed at the full value for 2023. Mr. Langille agreed that the request for abatement is reasonable given the damage. He also explained that new construction has started on the property and a new assessment has been determined as of April 1, 2024.

Mr. Newcombe inquired as to whether any tenants were able to move back in after the fire and Mr. Brown stated that it wasn't possible due to the damage.

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

**2. 149 Emerald Street LLC – Multi Parcels**

**DENIED.** Mr. Newcombe moved that the Board deny the request for abatement. Mr. Frost seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained that the applicant provided little proof justifying a value reduction, such as an appraisal or market study. Mr. Langille also explained that the documentation did not include any of the leases that are in place.

**3. 7 Emerald Street LLC – 7 Emerald Street Unit 104 #575-005-000-001-104**

**APPROVED.** Mr. Newcombe moved that the assessment be adjusted from \$269,300 to \$192,100. Mr. Frost seconded. On a vote of 3-0, the Board approved the assessment reduction, resulting in an abatement of \$2,461.91.

Mr. Langille explained that the property recently changed to residential condo units in 2022 and the subject parcel is a commercial unit with a minimal finish area that was valued as a residential unit. Mr. Langille stated that after reviewing other similar condo units throughout the City, the reduction in assessed value is warranted and this unit will be valued as a commercial unit.

**4. Christopher, Jana – 223 Beaver Street #552-062-000-000-000**

**DENIED.** Mr. Frost moved that the Board deny the request for abatement. Mr. Newcombe seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained that the applicant is not disputing the assessed value of the property and is asking for an abatement due to financial constraints. However, the applicant provided no financial information demonstrating a need. Mr. Langille also explained that the Assessing Department had reached out to the applicant to determine if she would be eligible for any exemptions or credits.

**5. Hill, Douglas E – 123 Elm Street #549-099-000-000-000**

**DENIED.** Ms. Johnson moved that the Board deny the request for abatement. Mr. Frost seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained that the property is still in the same condition since the previous year's abatement request and inspection and all buildings are graded appropriately on the property record card.

**6. Home Depot – 22 Ash Brook Road #109-027-000-006-001**

**DENIED.** Ms. Johnson moved that the Board deny the request for abatement. Mr. Frost seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained that the petitioner stated in their application that they are aware that their opinion of value is aggressive and far from the current assessment but they were hopeful the information provided would find a fair middle ground. Mr. Langille further explained that the information provided was incomplete and did not demonstrate a fair market value of the property.

**7. Jazzlyn Hospitality II LLC – 120 Key Road #110-019-000-000-000**

**DENIED.** Mr. Frost moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained that the property is a newer hotel that is valued in line with other similar hotels and stated that the applicant provided no supporting documentation that met the burden of proof for their request.

**8. Jennifer J Brown LLC – 14 Drummer Road #515-020-000-000**

**APPROVED.** Ms. Johnson moved that the assessment be adjusted from \$216,000 to \$210,100. Mr. Frost seconded. On a vote of 3-0, the Board approved the assessment reduction, resulting in an abatement of \$188.15.

Mr. Langille explained that the property was being assessed as having a fireplace and central A/C. However, the fireplace and central A/C had not been installed, but rather heat pumps for heating and cooling. The department made the appropriate changes to the property record card, dropping the assessed value by \$5,900.

**9. NGM Insurance Co – Multi Parcels**

**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.

Mr. Langille explained that the request includes multiple parcels and the applicant did not demonstrate a reliable valuation that meets the burden of proof required for an abatement.

**10. PSNH dba Eversource – Multi Parcels**

**DENIED.** Mr. Frost moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained that the claims made by PSNH fail to meet the burden required to demonstrate that abatements are warranted. Mr. Langille further explained that PSNH is seeking to appeal their abatement denials from 2017-2022 at a trial set for September 2024.

**11. Sheldon, Heather Barlow – 137 Court Street Unit 3 #554-020-000-001-003**

**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.

Mr. Langille explained that the applicant is not disputing the value of the property but rather an abatement due to affordability. No financial documentation was provided.

The Assessing Department reached out to the applicant to explore possible exemptions and credits available.

**12. TD Bank – Multi Parcels**

**DENIED.** Mr. Frost moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained that the abatement request included a property off West Street and an additional vacant lot off Gilbo Avenue. The abatement request included no analysis or proof of value and has not met the burden to determine an abatement is warranted.

**13. Walmart Stores Inc (Riverside) – 346-354 Winchester Street #111-004-000-000-000**

**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.**

Mr. Langille explained that Walmart first filed for an abatement in 2021 and was denied. Walmart appealed the decision to the BTLA and a settlement was reached allowing a one time payment with no interest and a reduction in assessed value until the next revaluation. Mr. Langille further explained that one of the factors influencing the settlement was the equalization ratio of 80% and that although the 2023 ratio dropped by 8%, no documentation or further proof was provided to show that an additional adjustment is necessary.

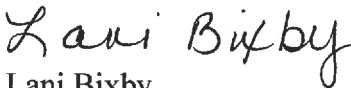
**Other Business:**

**Bell, Penny – 193 Elm Street #549-012-000-000-000**

Mr. Langille explained that the abatement request was not timely filed and the applicant had been notified that it was not being accepted, however a review will be conducted for 2024 relating to the concerns of the condition of the property.

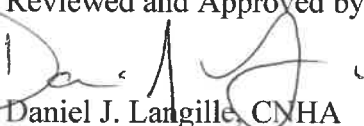
The meeting adjourned at 2:58 p.m. This is the final meeting of the Assessors Board for Tax Year 2023.

Minutes prepared by:



Lani Bixby  
Assessment Technician

Reviewed and Approved by the Assessors Board



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