# BOARD OF ASSESSORS MEETING OFFICIAL MINUTES

July 9, 2009

<u>CALL TO ORDER</u>: The meeting was called to order at 5:03 PM.

<u>PRESENT</u>: George Longfellow, David Dickson, Jim Gorton and Todd Haywood (Town Assessor).

# 1. APPROVAL OF MINUTES:

The approval of minutes from June 10, 2009 and June 18, 2009 was tabled to next meeting.

# 2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

# a. Penny, Michael & Linda

Map 16 Lot 24-8

The property was not found to be disproportionate to other similar properties but after reinspection of the property some factual changes needed to be made. David Dickson made a motion to refund \$124.92. The motion was seconded by Jim Gorton. The motion carried unanimous.

# b. Hadley, Mark

Map 41 Lot 39, 42-1

The taxpayer is appealing assessment for this property because the lots in question are not buildable lots per the Town's code enforcement officer. George Longfellow stated that the lots were part of the old Gristmill property. The Town owns land behind him and accessed by Beechwood Ave and off Rock Forest Road. Taxpayer given access but not property. He built a double garage on the access. David Dickson made a motion to refund \$1415.76 The motion was seconded by Jim Gorton. Motion failed.

# c. Berube, Thomas

Map 47 Lot 3

The taxpayer is appealing the Assessment for this property because property is listed as a two family house when it is currently a one family residence. After re-inspection factual changes were corrected. Dave Dickson made a motion to abate \$218.61. Jim Gorton seconded the motion. The motion carried unanimous.

# d. Pearl, David

Map 13 Lot 24

The taxpayer is appealing assessment for this property because he believes the increase is disproportionate to other properties. Although assessments for 2008 were increased based on the real estate market and not based on a

percentage increase, some increased more than others because of market trending. The town's field appraiser re-inspected the property and noted some factual changes in the listing data. David Dickson made a motion to abate \$206.12. The motion was seconded by Jim Gorton. The motion carried unanimous.

# e. Tosi, Nicolena

Map 25 Lot 26-44

The taxpayer is appealing the assessment for this property because the value was erroneously calculated because the listing data was incorrect. Original value was estimated. The field appraiser conducted a complete inspection and noted some changes to the physical data. Jim Gorton made a motion to refund \$341.45. David Dickson seconded the motion. The motion carried unanimous.

# f. LeClair, Anthony

Map 22 Lot 7

The taxpayer is appealing the assessment for this property because the listing data is incorrect. The field appraiser has re-inspected this property and noted some necessary changes. Jim Gorton made a motion to refund \$184.26. The motion was seconded by David Dickson. The motion carried unanimously.

# g. Sorel, Michael

Map 39 Lot 29

The taxpayer is appealing the assessment for this property because the listing data is incorrect. The field appraiser has re-inspected the property and noted some necessary changes. Dave Dickson made a motion to abate \$35.39. The motion was seconded by Jim Gorton. The motion carried unanimously.

# h. Kowalske, Richard

Map 40 Lot 8-3

The taxpayer is appealing the assessment for this property because previously this property was given an adjustment on the land because of the drainage on the property. The field appraiser visited the property and noted a change in the listing data. The property has a drainage system installed so drainage is not an issue. David Dickson made a motion to abate \$24.98. Jim Gorton seconded the motion. The motion carried unanimous.

# i. K & B Neville LLC

Map 14 Lot1-4

The taxpayer is appealing the assessment for this property because they say it is residential. However it is being operated as a child daycare center. The property owner has supplied no supporting documentation. David Dickson made a motion to concur with the assessor to deny the abatement to K & B Neville, LLC. Jim Gorton seconded the motion. The motion carried unanimously.

#### i. SNHU

Map 38 Lot 1T

SNHU Map 38 Lot 1T The taxpayer is appealing the assessment for this property because they believe it was erroneously assessed regarding the portion that is in Hooksett relative to the portion that is in Manchester. Taxpayer believes the whole building is being assessed in Hooksett. But only 30 % of building is assessed in Hooksett. Jim Gorton made a motion to concur with the assessor and issue no abatement or no refund. David Dickson seconded the motion. The motion carried unanimous.

# k. <u>Hooksett Elderly Housing</u>

Map 25 Lot 40-1

The taxpayer is appealing the assessment for this property because they believe it is assessed higher than market value. The taxpayer's representative has provided no supporting documentation. David Dickson made a motion to concur with assessor's recommendation and abate \$0.00. Jim Gorton seconded the motion. Motion carried unanimous.

# l. Levesque, Raymond

Map 25 Lot 18-35

The taxpayer is appealing the assessment for this property because they believe the listing data is incorrect. The town's field appraiser has reinspected the property and found discrepancies. Jim Gorton made a motion to refund \$85.36. David Dickson seconded the motion. The motion carried unanimous.

# m. Fenimore, Marion

Map 6 Lot 114-6

The taxpayer is appealing the assessment for this property because they believe the listing data is incorrect. The value was estimated because unable to gain access to measure. The town's field appraiser has re-inspected the property the property and found a discrepancy in the sketch coding. David Dickson made a motion to abate \$39.56. Jim Gorton seconded the motion. The motion carried unanimous.

# n. Schuttinger, Leslie

Map 6 Lot 114-16

The taxpayer is appealing the assessment for this property because the taxes went up \$800.00 in 2008. The taxpayer is applying for a hardship abatement. David Dickson made a motion to concur with the assessor to a \$0.00 refund. The motion carried unanimously.

#### o. Energy North Natural Gas

Map Gas Lot 1

It is the recommendation of George E. Sansoucy P.E. LLC, based on the information at the time of the abatement application, that the 2008 tax abatement be denied. Additional information has been requested but not forthcoming. Jim Gorton made a motion to concur with George Sansoucy's recommendation of denial. Motion was seconded by David Dickson. The motion carried unanimously.

# p. CKS Realty Trust

Map 24 Lot 29-2

The taxpayer is appealing the assessment for this property because they believe the adjustment to the land is incorrect. This property is landlocked. . During the 2008 revaluation it was determined an adjustment to the land of

5% would be given to properties that had this circumstance. Jim Gorton made a motion to concur with the recommendation of a refund of \$478.86. David Dickson seconded the motion. The motion carried unanimous.

# q. Bencivenga, Ernest

Map 15 Lot 86-4

The taxpayer is appealing the assessment for this property because they believe the assessment exceeds market value based on a recent appraisal completed for financing purposes. The appraisal submitted was a drive by inspection and the comparables sale properties used were much smaller than the subject. Jim Gorton made a motion to concur with the assessor's recommendation and not issue an abatement. Motion was seconded by David Dickson. The motion carried unanimous.

# r. Demerjian, George

Map 13 Lot 47-2-3

The taxpayer is appealing the assessment for this property because they believe the assessment exceeds market value. Furthermore the taxpayer believes he should be assessed less than other similar properties due to their upgrades. The field appraiser re-inspected this property and noted factual changes to the listing data. Jim Gorton made a motion to concur with the recommendation of the assessor and refund \$18.74. The motion was seconded by David Dickson. The motion carried unanimous.

#### s. Quirion, Jean

Map 36 Lot 11

The taxpayer is appealing the assessment for this property because they believe the adjustment for the unfinished exterior siding is insufficient. The town's field appraiser has re-inspected the property and noted some deferred maintenance for this property. David Dickson made a motion to abate \$961.88. Jim Gorton seconded the motion. The motion carried unanimous.

# t. Brisson, Catherine

Map 19 Lot 4-1-330

The taxpayer is appealing the assessment of this property because they believe the assessment is disproportionate to other similar properties. The assessor says the assessment is fair and equitable. Jim Gorton made a motion to concur with the assessor's recommendation of \$0.00 refund. David Dickson seconded the motion. The motion carried unanimous.

# ADJOURNMENT

David Dickson made a motion to adjourn at 5:55PM. Jim Gorton seconded the motion. Motion carried unanimous.

Respectfully Submitted,

Elayne Pierson Assessing Clerk