

**BOARD OF ASSESSORS MEETING
OFFICIAL
MINUTES**

August 3, 2011

CALL TO ORDER: Acting Chairman James Levesque called the meeting to order at 5:34 PM.

PRESENT: James Levesque, Nancy Comai, Vincent Lembo, Jr., Todd Lizotte, Todd Haywood (Town Assessor) and Cheryl Akstin (Town Real Estate Appraiser). James Sullivan was excused.

1. APPROVAL OF MINUTES:

- a. **March 23, 2011 Public** Vincent Lembo, Jr. made a motion to approve the public meeting minutes of March 23, 2011. Todd Lizotte seconded the motion. Nancy Comai, Vincent Lembo, Jr., and Todd Lizotte abstained from the vote. James Levesque voted in favor. The motion carried.
- b. **March 23, 2011 Non Public** Todd Lizotte made a motion to approve the nonpublic meeting minutes of March 23, 2011. Vincent Lembo, Jr. seconded the motion. Nancy Comai, Vincent Lembo Jr., and Todd Lizotte abstained from the vote. James Levesque voted in favor. The motion carried.
- c. **April 15, 2011 Public** Todd Lizotte made a motion to approve the public meeting minutes of April 15, 2011. Vincent Lembo, Jr. seconded the motion. Nancy Comai, Vincent Lembo Jr., and Todd Lizotte abstained from the vote. James Levesque voted in favor. The motion carried.
- d. **April 15, 2011 Non Public** Vincent Lembo, Jr. made a motion to approve the public meeting minutes of April 15, 2011. Todd Lizotte seconded the motion. Nancy Comai, Vincent Lembo Jr., and Todd Lizotte abstained from the vote. James Levesque voted in favor. The motion carried.

2. ELECTION OF OFFICERS

Nancy Comai nominated James Levesque for Chairman of the Board of Assessors. Todd Lizotte seconded the motion. The motion carried unanimous.

Vincent Lembo, Jr. nominated Todd Lizotte for Vice Chairman of the Board of Assessors. Nancy Comai seconded the motion. The motion carried unanimous.

3. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. **Desmarais, Timothy & Judith**

Map 26 Lot 77-5

The Taxpayers are requesting an abatement because they believe the assessment is not fair market value. The taxpayers' opinion of value is \$280,000. Five MLS comparables were provided to support their opinion. The field appraiser did a full inspection of the property and corrected interior flooring, paving, and sketch information. The new assessment is \$329,100 and no further adjustment is recommended. Nancy Comai made a motion to accept the Assessor's recommendation to abate. Todd Lizotte seconded the motion. The

motion carried unanimous.

b. Knight, Kevin P. & Jo

Map 6 Lot 22-35

The taxpayers are requesting an abatement because they believe the assessment is not fair market value. The taxpayers provided an appraisal to support their appeal with an opinion of value of \$436,000. The field appraiser did a full inspection and corrected the ½ bath count and added a fireplace. After reviewing the data, the Assessor corrected the grade from a “Good+20 to a Good+10 to be consistent with other homes in neighborhood. This lowered the assessment to \$518,700. James Levesque asked about the value of the above ground pool of \$42,000. The field appraiser noted that the value was based on square footage instead of pool diameter. A correction was made which lowered the assessment to \$482,700. Nancy Comai made a motion to accept the Assessor’s recommendation based on the revised assessment. The motion was seconded by Todd Lizotte. The motion carried unanimous.

c. Hartford, Thomas & Joanna

Map 21 Lot 1-1-A

The Taxpayers are appealing the assessment because of inaccurate physical data. The field appraiser inspected the property and found discrepancies in the listing data. The central AC and fireplace were removed. The dirt drive was corrected from 10 to 4 parking spaces and bedroom count was changed from 3 to 4. A 2% functional obsolescence was added due to no heat in the upper story. The recommended new assessment is \$371,300. Vincent Lembo, Jr. made a motion to accept the Assessor’s recommendation to abate. Todd Lizotte seconded the motion. The motion carried unanimous.

d. Springwood Homes & Development Corp

Map 6 Lot 22-34

The taxpayer is requesting an abatement because they believe the assessment is not fair market value and that the property was not 85% complete during the 2010 tax year. The 2010 assessment represents the property as 85% complete. They did supply an analysis to support their opinion of \$401,000 value. They were assuming it was 100% complete. The field appraiser inspected the property on February 8, 2011 and confirmed the flooring, kitchen and baths were incomplete. The field appraiser recalculated the completeness based on “New Construction Percent Complete Guideline” and percent complete should have been 70% for 2010 tax period. The new recommended assessment for 2010 is \$336,300. Vincent Lembo, Jr. made a motion to grant abatement. Nancy Comai seconded the motion. The motion carried unanimous.

e. Beaver Brook Development of Hooksett

Map 25 Lot 21-2

The taxpayer is requesting an abatement because they believe the assessment is not fair market value and that the property was not 55% complete during the 2010 tax year. The taxpayer provided a market analysis to support their opinion of value of \$278,204. The field appraiser recalculated the completeness based on “New Construction Percent Complete Guideline” and percent complete should have been 65% for 2010 tax period. The property was therefore under assessed. While researching the abatement the appraiser also noticed the condition factor applied to the land line should have been adjusted to 1.0 once they started building the dwelling. The appraiser corrected this increasing the assessment to \$353,570. Vincent Lembo, Jr. made a motion to accept the Assessor’s

recommendation to deny. Todd Lizotte seconded the motion. The motion carried unanimous.

f. Edgewater Investments Inc. Map 5 Lot 6

The taxpayer is requesting an abatement because they believe the assessment is not fair market value. They supplied one comparable sale on the subject street, with no waterfront, having a sale price of \$85,000. The property is currently listed for sale as a 1.66 acre waterfront lot for \$169,900. It has been on the market for 841 days. Originally listed as \$185,000. This would indicate the property is currently over priced for the market and the assessment value of \$130,000 is the market value. Vincent Lembo, Jr. made a motion to accept the Assessor's recommendation to deny. Todd Lizotte seconded the motion. The motion carried unanimous.

g. Preston, Brian & Yvonne Map 6 Lot 22-17

The taxpayer is requesting an abatement because they believe the assessment is above market value. The Assessor re-inspected the property and noted that the view is grown in and seasonal only. The town does not typically recognize a seasonal view. The Assessor recommends changing the land condition from 1.5 to 1.0. Todd Lizotte made a motion to accept the Assessor's recommendation to abate. The motion was seconded by Nancy Comai. The motion carried unanimous.

h. Farrell, Mathew D. & Jennifer M. Map 21 Lot 37-31

The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The taxpayer provide an appraisal to support their appeal with an opinion of \$388,500. The field appraiser did an interior inspection and removed the sprinkler system value from the property card which lowered the assessment to \$386,800. No further adjustment was recommended. Todd Lizotte made a motion to accept the Assessor's recommendation to abate. The motion was seconded by Nancy Comai. The motion carried unanimous.

i. Croteau, Raymond g. & Patricia Map 36 Lot 21-8

The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The taxpayer provide an appraisal to support their appeal with an opinion of \$325,000. The taxpayers filed for abatement in 2009 tax year. At that time the field appraiser inspected the property. The field appraiser reviewed her notes regarding the interior versus exterior quality of the property and reviewed the appraisal along with current market sales. The grade was corrected to average+20 and an 8% external obsolescence depreciation for the building was applied. This lowered the assessment to \$348,400. Vincent Lembo, Jr. made a motion to accept the Assessor's recommendation to grant abatement. Todd Lizotte seconded the motion. The motion carried unanimous.

j. Sullivan, Lisa J. & Michael E. Map 35 Lot 1-8

The taxpayers are requesting an abatement because they believe the assessment is not fair market value. The taxpayer provided an appraisal with an opinion value of \$280,000. The field appraiser did a full inspection of the property and corrected the interior flooring which lowered the assessment to \$324,600. No further adjustment is recommended.

Nancy Comai made a motion to accept the Assessor's recommendation to grant abatement. The motion was seconded by Todd Lizotte. The motion carried unanimous.

k. Thornton, Pamela Map 44 Lot 34

The taxpayer is requesting an abatement because they believe the assessment is not fair market value due to the lot being land locked and has no road frontage. The taxpayer did not provide an opinion of value nor did they supply comparables. However after review of all the properties owned by the taxpayer the subject property may have been over assessed but it was discovered that Map 44 Lot 35 was under assessed. Therefore as an aggregate the taxpayer was not overburdened. Also noted that in October 2010 the taxpayer merged the subject property with a lot which had road frontage making it a buildable lot with a septic plan was approved in May 2010. Due to lack of sufficient information in support of their appeal, it is recommended to deny the abatement. Todd Lizotte made a motion to accept the Assessor's recommendation to deny. The motion was seconded by Nancy Comai. The motion carried unanimous.

l. Lynch, William E. & Joanne B. Map 18 Lot 49-42

The taxpayers are requesting an abatement because they believe the assessment is not fair market value. The taxpayers indicated an opinion of value of \$160,000. After reviewing current sales in the Granite Hill complex, the Assessor adjusted the entire complex which adjusted the taxpayer's assessment to \$151,300. On 5/31/2011 the field appraiser did an exterior inspection correcting the sketch and adding crawl space. This increased the assessment to \$154,900. No further adjustment is recommended. Nancy Comai made a motion to accept the recommendation of the Assessor to grant abatement. The motion was seconded by Todd Lizotte. The motion carried unanimous.

m. Bourgeois, Nancy L. Map 11 Lot 2-2

The taxpayers are requesting an abatement because they believe the assessment is not fair market value. The taxpayer provided an appraisal to support their appeal with an opinion of value of \$220,000. The field appraiser did a full inspection of the property and corrected interior flooring, roof structure and added a wood deck which raised the assessment to \$260,100. No further adjustment is recommended. Vincent Lembo, Jr. made a motion to deny the abatement request. The motion was seconded by Todd Lizotte. The motion carried unanimous.

n. St. Hilaire, Richard G. & Claire L. Map 48 Lot 8

The taxpayers are requesting an abatement because they believe the assessment is not fair market value. The taxpayer provided an appraisal to support their appeal with an opinion of value of \$268,000. The field appraiser did a full inspection of the property and removed additional kitchen set from extra features which lowered the assessment to \$308,700. No further adjustment is recommended. Nancy Comai made a motion to accept the Assessor's recommendation to grant abatement. Todd Lizotte seconded the motion. The motion carried unanimous.

o. Holt, Charles R. & Deborah Map 48 Lot 66-1

The taxpayers are requesting an abatement because they believe the assessment is not fair market value. The taxpayer provided an appraisal to support their appeal with an opinion of value of \$280,000. The field appraiser did a full inspection and corrected sketch which lowered the assessment to \$298,600. No further adjustment is recommended. Vincent Lembo, Jr. made a motion to accept the Assessor's recommendation to grant abatement. The motion was seconded by Todd Lizotte. The motion carried unanimous.

p. George & Monika Kehas Revocable Trust Map 25 Lot 18-55

The taxpayer is filing an appeal because the finished basement was removed due to flooding. The field appraiser did a full inspection of the property and verified that the basement is currently unfinished. The new assessment reflects the data corrections. Nancy Comai made a motion to accept the Assessor's recommendation to grant abatement. The motion was seconded by Todd Lizotte. The motion carried unanimous.

q. Therault, David A. Map 22 Lot 17-2

The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The taxpayer provided an appraisal to support their appeal with an opinion of value of \$325,000. The field appraiser did a full inspection of the property and added finished basement area which increased the assessment to \$371,500. No further adjustment is recommended. Todd Lizotte made a motion to accept the Assessor's recommendation to deny. Vincent Lembo, Jr. seconded the motion. The motion carried unanimous.

4. NEW BUSINESS

- a. The Board of Assessors decided to meet again Monday, August 8, 2011 at 4:00 PM. The Board also requested that an index map be included in their next packets.
- b. The Assessor informed the Board that the Town has four pending Superior Court Cases. They include Healthsource, Windsor Terrace, WP Hooksett and Hooksett Top Choice Builders.

5. ADJOURNMENT

Vincent Lembo, Jr. made a motion to adjourn at 7:35 PM. Todd Lizotte seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk

