

**BOARD OF ASSESSORS MEETING
PUBLIC MINUTES
OFFICIAL MINUTES**

MARCH 14, 2012

CALL TO ORDER: Vice Chairman Todd Lizotte called the Board of Assessors meeting to order at 5:20PM.

PRESENT: Todd Lizotte, Vincent Lembo Jr, Nancy Comai, James Sullivan, Todd Haywood (Assessor), James Levesque.

1. APPROVAL OF MINUTES:

a. January 17, 2012 Nonpublic Minutes.

Nancy Comai moved to approve the Nonpublic minutes as amended. Vincent Lembo Jr. seconded the motion. Motion carried with three ayes and one abstention.

b. January 17, 2012 Public Minutes.

Nancy Comai moved to approve the public minutes as amended. The motion was seconded by Vincent Lembo Jr. The motion carried with three ayes and one abstention.

James Sullivan made a motion to enter into nonpublic session at 5:29PM. Nancy Comai Seconded the motion. A roll call vote was taken.

James Sullivan Yes

Vincent Lembo Jr Yes

Nancy Comai Yes

Todd Lizotte Yes

The motion passed unanimous.

At 5:40PM Vice Chairman Todd Lizotte relinquished the chair to James Levesque, Chairman.

Nancy Comai made a motion to come out of nonpublic session at 5:55 PM. James Sullivan seconded the motion. The motion carried unanimous. Vincent Lembo Jr. made a motion to seal the nonpublic minutes. Nancy Comai seconded the motion. The motion carried unanimous.

2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. Gill, Karen

Map 17 Lot 60-2-A

The taxpayer is requesting abatement because they believe the assessment is not market value. The taxpayer indicated an opinion of value is \$145,000. The taxpayer submitted sales of properties that she considered similar. The range in selling price is between \$144,000 and \$164,000. The Town's equalized assessed value for this property indicates a market value of \$155,000 which is in the middle of the range of the comparables submitted.

Vincent Lembo made a motion to deny abatement. Todd Lizotte seconded the motion. The motion carried unanimous.

b. Parker, Brian & Laura Map 19 Lot 11-18

The taxpayer is requesting abatement because they believe the assessment is not fair market value. The tax payers indicated an opinion of value is \$274,000. The taxpayer submitted an appraisal with a value range between \$274,000-\$329,000. After review of the property, it is noted that some of the listing data needed to be changed. This changed the assessed value to \$350,500 which when applying the equalization ratio results in a suggested market value of \$326,300 which is within the taxpayer's appraiser's value range. Vincent Lembo made a motion to grant abatement as recommended. Todd Lizotte seconded the motion. The motion carried unanimous.

c. Berube Rev. Trust Map 5 Lot 6-1

The taxpayer is requesting abatement because they believe the assessment is not fair market value. The taxpayers indicated an opinion of \$321,000. The taxpayers indicated a market value of the same as the assessed value. Once the assessed value is equalized, the indicated market value is \$298,000. When this is considered it could be assumed the property is under assessed but is within 10% of the taxpayer's opinion of value. James Sullivan made a motion to deny. Todd Lizotte seconded the motion. The motion carried unanimous.

d. Leona R. Jean Trust Map 18 Lot 49-308

The taxpayer is requesting abatement because they believe they are being assessed for living space that does not exist. The Town field appraiser inspected the property and verified the third floor area is in fact not finished living space. The difference was \$4,000 in assessment. Todd Lizotte made a motion to grant abatement. The motion was seconded by James Sullivan. The motion carried unanimous

e. Ott, Mark Map 6 Lot 118-02

The taxpayer is requesting abatement because he has an appraisal which indicates a market value of \$327,000. There is a gas line that splits the property which the owner says stops him from building a barn. The Town's field appraiser inspected the property and verified the information and also noted some finished living area in the basement not previously accounted for in the assessed value. Once this is added and adjustment is made for backland for the easement, the assessment will increase to \$377,600. When this revised assessed value is equalized, this is within 6% of the taxpayer's appraised value. Vincent Lembo Jr. made a motion to deny abatement. The motion was seconded by Todd Lizotte. The motion carried unanimous.

f. Kent Rev Trust Map15 Lot 86-2

The taxpayer is requesting abatement because he has an appraisal which indicates a market value of \$650,000. The range used by the taxpayer's appraiser is \$610,000-\$690,000. The Town field appraiser inspected the

property and verified the information and noted that an area known as a canopy has been removed. Also several outbuildings and a patio have been removed. The revised assessment when equalized results in a suggested market value of \$675,000 which is within the range of the taxpayer's appraised value and 3.8 % different from the taxpayer's reconciled value opinion of \$650,000. James Sullivan made a motion to abate. Todd Lizotte seconded the motion. The motion carried unanimous.

g. Gelinas, Donald

Map 20 Lot 34

The taxpayer is requesting abatement because he has an appraisal which indicates a market value range of \$186,000-\$191,000 depending on which valuation approach is used. The taxpayer also submitted a decision by the NH Board of Tax and Land Appeal in 1990 which he believes is still relevant. The Town field appraiser inspected the property and noted some water damage to the finished area in the basement and suggests adjusting the building by an additional 1% to reflect the cost to cure the circumstance. When the assessment is equalized it results in a suggested market value of \$185,100 which is slightly less than the taxpayer's appraised value. The new recommended assessment is \$198,900. Nancy Comai made a motion to abate. James Sullivan seconded the motion. The vote was 4-1 in favor. The motion carried.

h. LeFrancois, Steven

Map 15 Lot 78

The taxpayer is requesting abatement because they believe the assessment is not fair market value. The Taxpayer indicated an opinion of value of \$169,000. Town's field appraiser re-inspected the property and noted some minor changes to the physical data. The recommended new assessment is \$206,000. The Board wanted more information before making a decision. Todd Lizotte made a motion to table this item. The motion was seconded by James Sullivan. The motion carried unanimous.

3. ADJOURNMENT

James Sullivan made motion to adjourn at 6:20 PM. The motion was seconded by Vincent Lembo Jr., The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk