

**BOARD OF ASSESSORS MEETING
OFFICIAL
PUBLIC MINUTES**

APRIL 16, 2012

CALL TO ORDER: Chairman James Levesque called the Board of Assessors meeting to order at 4:18 PM.

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

1. APPROVAL OF MINUTES:

a. March 14, 2012 Nonpublic Minutes.

Todd Lizotte moved to approve the minutes as amended. Vincent Lembo, Jr. seconded the motion. The motion carried unanimous.

b. March 14, 2012 Public Minutes.

Vincent Lembo, Jr. moved to approve the public minutes as amended. The motion was seconded by Todd Lizotte. The motion carried unanimous.

Vincent Lembo, Jr. made a motion to enter into nonpublic session at 4:25PM. Todd Lizotte seconded the motion. A roll call vote was taken.

Vincent Lembo, Jr. Yes

Todd Lizotte Yes

James Levesque Yes

Nancy Comai Yes

James Sullivan Yes

The motion passed unanimous.

Nancy Comai made a motion to come out of nonpublic session at 5:32PM. The motion was seconded by Todd Lizotte.

Todd Lizotte made a motion to seal the nonpublic minutes. The motion was seconded by Nancy Comai. The motion carried unanimous.

2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. Ouellette, Gary & Theresa Map 20 Lot 7

The taxpayer is requesting abatement because they believe the assessment is disproportional to the neighbors. They have supplied a spreadsheet detailing the annual taxes paid by them and by their neighbors. The Town Assessor re-inspected the property. He noted three additional bathroom fixtures not previously assessed. He reviewed the quality grade and agreed with the quality grade. He also noted that the quality of construction was higher than the comparable neighboring properties. James

Sullivan made a motion to accept the Town Assessor's recommendation to deny. Todd Lizotte seconded the motion. The motion carried unanimous.

b. Lee, Christopher Map 8 Lot 76

The taxpayer is requesting abatement because they believe the assessment is not fair market value. The taxpayer indicated an opinion of value as \$82,500. The town field appraiser re-inspected the property and noted some minor changes. It was also noted that interior features have been maintained but are circa 1970.

It is recommended the condition for age be changed from good to average. Also during the 2008 revaluation it was determined that residential units located on Rt. 3A would be given a -10% adjustment to the land. This was not previously made for this property. The taxpayers' appraiser has a value range between the sales comparison approach and the cost approach of 82,500 -135,400 which has a variance higher than should be expected. Furthermore two of the sales used as comparable were not "arm's length" sales.

Todd Lizotte made a motion to accept the recommendation of the Assessor . The motion was seconded by James Sullivan. The motion carried unanimous.

c. Garvin, Howard Map 45 Lot 123

The taxpayer is requesting abatement because they believe the assessment is not fair market value. The taxpayers indicated an opinion of value as \$142,000. the Assessor re-inspected the property and noted some minor changes to the sketch of the building and the value of the out buildings.

The Assessor questioned the quality of the taxpayer's appraisal because the appraiser used foreclosed properties as comparable sales for two of the three comparables. The cost approach that was developed for this property as part of the appraisal was \$218,000. The assessment is well within the value range as stated by the taxpayer's appraiser. James Sullivan made a motion to accept the new recommended assessment of 166,700. The motion was seconded by Todd Lizotte. The motion carried unanimous.

d. Young, Jonathan & Amanda Map 36 Lot 60

The taxpayer is requesting abatement because they believe the assessment is not fair market value. The tax payers indicated an opinion of value is \$210,000. After reviewing the property, the Assessor noted some inaccuracies regarded the assessing data. Also the grade is listed as average +10 while all the neighbors average +20. The grade and other items should be changed and the assessment revised accordingly.

Todd Lizotte made a motion to accept the recommendation of the assessor to deny. The motion was seconded by James Sullivan. The motion carried unanimous.

e. LeFrancois, Steven

Map 15 Lot 78

This request for abatement was tabled at the Boards last meeting. James Sullivan made a motion to take it off the table. Vincent Lembo, Jr. seconded the motion. The motion carried unanimous.

The taxpayer is requesting abatement because they believe the assessment is not fair market value. The taxpayers indicated an opinion of value is \$169,000. The Town's field appraiser re-inspected the property and noted some minor changes to the physical data. The house is mostly original which warrants a condition of average for its age.

James Sullivan made a motion to accept the recommendation of the Assessor to grant abatement. Todd Lizotte seconded the motion. The motion carried unanimous.

5. ADJOURNMENT

Todd Lizotte made a motion to adjourn at 5:45 PM. Vincent Lembo, Jr. seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk