

**BOARD OF ASSESSORS MEETING  
OFFICIAL MINUTES**

**AUGUST 22, 2012  
5:00 P.M.**

**Town Council Chambers**

**CALL TO ORDER:** Vice Chairman Todd Lizotte called the meeting to order at 5:12PM.

**Present:** Todd Lizotte, Nancy Comai, Susan Lovas Orr, Todd Haywood (Assessor). James Sullivan was absent.

**1. APPROVAL OF MINUTES:**

- a. **July 16, 2012 Public Minutes:** Nancy Comai made a motion to approve the meeting minutes of July 16, 2012. The motion was seconded by Susan Lovas Orr. The motion carried with Susan Lovas Orr abstaining.

**2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS**

a. **Milo, Karen** **Map 18 Lot 49-369**

The taxpayer is requesting abatement because she believes the property is assessed higher than market value. She has provided several multi-listing sheets of properties that have transferred in the Granite Hill community. The Assessor pointed out that most of the sales provided were bank sales. The properties that were “arm’s length” sales are within the desired range relative to the Town’s level of assessment. The town field appraiser has re-inspected the property. There is no fireplace. That is the recommended change. As far as the sales in the complex, the Assessor indicated there is no compelling evidence that this complex is assessed disproportionately compared to the rest of the town. Nancy Comai made a motion to accept recommendation of the Town Assessor to abate. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

b. **Daigle, James** **p 22 Lot 17-1**

The taxpayer is requesting abatement because he believes the property is assessed higher than market value. He has provided a spreadsheet of properties that have recently sold in Hooksett. The properties most similar in size to the subject have a sales range of \$340,000-\$420,000. The Assessor pointed out the equalized assessed value for this property is \$375,000+-which is within the acceptable range. The town field appraiser re-inspected the property and found the data correct. Nancy Comai made a motion to accept

the recommendation of the Town Assessor to deny. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

**c. Notarangeli, Carl Jr. & Michelle Map 19 Lot 11-41**

The taxpayers are requesting abatement because they believe their property is assessed higher than market value. They have an appraisal that was done for mortgage financing purposes with a value range of \$277,000-\$314,000. The sales used as comparisons are all foreclosures and do not meet the definition of “arm’s length” transactions. The cost approach analysis results in a value of \$341,000 when equalized the assessment is less than the taxpayer’s appraised cost approach ( $348,100/1.074=324,100$ ). The town field appraiser has re-inspected the property and found most of the data to be correct. However, there is an additional bathroom which was not previously assessed. This will increase the assessment for 2012. Susan Lovas Orr made a motion to accept the recommendation of the Assessor to deny. The motion was seconded by Nancy Comai. The motion carried unanimous.

**d. Brown Rev Trust Map 1 Lot 22**

The taxpayer is requesting abatement because most of the buildings on this property were destroyed by fire on 7/17/2011. The Assessor has re-inspected the property. All of the main buildings except a house and some outbuildings have been removed.

The legislature changed the law this passed session to allow assessing officials the ability to prorate the assessment if the Taxpayer requests it. This property lost 8.5 months (71%) of the tax year due to the fire. The revised assessment is \$79,198 a difference of  $\$441,000 \times .71 = \$319,749$ . Nancy Comai made a motion to accept the recommendation of the Assessor to abate. Susan Lovas Orr seconded the motion. The motion carried unanimous.

**e. Charland, Clarisse Map 14 Lot 1-2-209**

The taxpayer is requesting abatement because she believes their property is assessed higher than market value and has provided a list of properties that have recently sold in the complex. It appears as though the properties that are not bank sales in this complex are selling at lower sales to assessment ratio than the rest of the town. The Assessor has reviewed recent sales and determined a complex adjustment is warranted. Furthermore, the Assessor has dropped the multiplier associated with complex from 1.45 to 1.2 moving forward in 2012. Susan Lovas Orr made a motion to accept the recommendation of the Town Assessor to abate. The motion was seconded by Nancy Comai. The motion carried unanimous.

**f. Comai, Matthew & Nancy Map 45 Lot 61**

The taxpayers are requesting abatement because the assessment for this property includes a pool which has been removed. The Assessor re-inspected the property and noted some

changes to the assessing data in addition to removing the above ground pool. He also noted that the area towards the rear of the house has crawl space under it; there was only three bedrooms; and the 8x22 2story finished living space is really an unheated finished porch area. These changes are somewhat offsetting. Susan Lovas Orr made a motion to accept the recommendation of the Assessor to abate. Todd Lizotte seconded the motion. The motion carried with one abstention. Nancy Comai abstained.

#### **4. New Business**

##### **a. Federal and State Forest Land 2012 Reimbursement Form.**

The Board of Assessors signed the request for reimbursement of loss taxes of Bear Brook State Park.

##### **b. Revaluation Discussion**

The Assessor explained that the RFPs for the revaluation would be going out soon. The Town is scheduled for a revaluation in 2013 in accordance of Section 2, Article 6 of the NH Constitution and NH RSA 75:8a. The Assessor noted the goal is to try to do complete the data verification portion on a cyclical basis. The hope is to re-inspect 20-25% of the properties a annually with the intent that every 5 -7 years we will view all the properties in Hooksett to ensure the assessing data is accurate. The Assessor pointed out if the data is good we can do a statistical analysis and apply changes to the tables which would update values to all the properties. Furthermore, the Assessor pointed out to the Board the revaluation is quite cumbersome process with over 6,000 properties and 250 sales. The last revaluation cost was \$160,000 in 2008. The Assessor indicated to the Board the scope for the 2013 revaluation is essentially the same.

#### **5. ADJOURNMENT**

Susan Lovas Orr made a motion to adjourn at 5:42PM. The motion was seconded by Nancy Comai. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson  
Assessing Clerk.