

**BOARD OF ASSESSORS MEETING
OFFICIAL MINUTES**

APRIL 24, 2013

CALL TO ORDER: Chairman James Levesque called the meeting to order at 5:15PM.

PRESENT: James Levesque, Todd Lizotte, Nancy Comai, Susan Lovas Orr, James Sullivan, Todd Haywood (Assessor) and Mark Lutter (Tax Representative).

1. APPROVAL OF MINUTES

a. March 4, 2013 Public Minutes: Nancy Comai made a motion to approve the public minutes of March 4, 2013. Susan Lovas Orr seconded the motion. The motion carried with Todd Lizotte abstaining.

b. March 4, 2013 Nonpublic Minutes: James Sullivan made a motion to approve the nonpublic minutes of March 4, 2013. Susan Lovas Orr seconded the motion. The motion carried with Todd Lizotte abstaining.

2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. SNOPL, Inc. 32 Londonderry Turnpike Map 49 Lot 10-3

The assessor explained that this is a 2010 Board of Tax & Land Appeal case. In January the Town was ordered to meet with the taxpayer's representative by the BTLA. A revised assessment of \$915,000 was proposed. The Board of Assessors made a counter proposal of \$963,000. Mark Lutter, the taxpayer representative, along with the taxpayer Chris Liponis from SNOPL were present to state their case. Mr. Lutter distributed packets and went on explain the Consistent Use principle as it applies to the property in question. SNOPL Inc. has an industrial building on commercial land. He stated that the assessment should be based on an industrial building on industrial land not assessed as an industrial building on commercial land. He also spoke of some deferred maintenance issues in 2010 and his opinion was that in 2010 the market value of industrial property was valued at \$35-40 per sq. ft. that included a land component as well. Todd Lizotte made a motion to accept the assessor's recommendation to accept the settlement offer of \$915,000. The motion was seconded by James Sullivan. A roll call vote was taken.

Todd Lizotte Yes Susan Lovas Orr Yes

Nancy Comai Yes James Sullivan Yes James Levesque Yes

The motion carried unanimous.

b. NH Sun Realty LLC 1574 & 1600 Hooksett Road Map 13 Lot 43,39

The Assessor has re-inspected the property and noted that the roof is leaking and in need of repair. He also stated the building layout is prohibitive for storage rental because of the access to units. In addition 10% of the building is not heated which reduces the value of the storage rents. The new assessments recommended are \$2,286,800 & \$257,300.

James Sullivan made a motion to accept the Assessor recommendation to grant abatement.

The motion was seconded by Todd Lizotte. A Roll call vote was taken.

Todd Lizotte Yes Susan Lovas Orr Yes

Nancy Comai Yes James Sullivan Yes James Levesque Yes

The motion carried unanimous.

c. DeFelice Family Rev Trust 7 Rae Brook Road Map 47 Lot 32-17

The taxpayer is requesting abatement because he believes the assessment is in excess of fair market value. The Assessor re-inspected the house and noticed some inaccuracies in the listing data. There was no carpet in the house only hardwood flooring. In addition there is an extra bathroom fixture not noted. These minor changes raised the assessment. The property owner paid \$282,200 for this property in November of 2012. The assessed value equalized is \$288,000 market value. James Sullivan made a motion to accept the recommendation of the Assessor to deny. Todd Lizotte seconded the motion. The motion carried unanimous.

d. David Ludwig 19 Rae Brook Road Map 47 Lot 32-11

The taxpayer is requesting abatement because he believes the assessment is in excess of market value. The Assessor re-inspected the property and noted some inaccuracies in the listing data. The land condition should be 100% but is being left at 95%. Also there is a jet tub and finished living area in the basement not previously assessed. The property owner paid \$300,000 for this property and then finished it himself. Thus the assessment reflects a finished property. The assessment equalized reflects a market value of \$304,000. James Sullivan made a motion to accept the recommendation of the Assessor to deny. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

e. Selinga & Joshua Puyear 21 Garden Song Drive Map 21 Lot 37-11

The taxpayer is requesting abatement because he believes the assessment is in excess of fair market value. They purchased the property for \$321,000 on 3/21/2012. The Assessor re-inspected the property and noted some inaccuracies in the listing data. There is cathedral area not noted on the sketch and there was an extra bathroom fixture noted that does not exist. These changes should be made and the difference abated. The equalized assessment for this property is \$334,700 which is 4% different than the purchase price which is very close statistically. Susan Lovas Orr made a motion to accept the Assessor's recommendation to grant abatement. Todd Lizotte seconded the motion. The Motion carried unanimously.

3. ADJOURNMENT

Susan Lovas Orr made a motion to adjourn at 6:16PM. The motion was seconded by Todd Lizotte. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk