

Board of Assessors Meeting.....January 5, 2011.....4:30pm

MINUTES REVISED AND APPROVED

11/13/12 *TJB*

CAE

K. Doherty, Asst
12 NOV 14 3:37PM

Present: Tim Brady, Cynthia Eagar, Marylou Cassese Board. Ken Hull, Assessor

Approval of Minutes:

The Vote was unanimous to accept the December 22, 2010 minutes.

New Business:

A few moments were taken to review and sign the following documents:

- **Recommitments of Motor Vehicle for warrant**

The following Real Estate Abatement Applications were discussed.

- 37-500-12 McGee; 9 Holly Ln Assessed \$964,700

Compared to other properties in the neighborhood taxpayer believed the land and building were over assessed. Property values in neighborhood dropped significantly and the assessed value is \$30,000 over the next highest assessment. Owner contends that the property is worth \$900,000.

Board reviewed neighborhood both land and building values. Board discussed the fact that 9 Holly Lane is significantly larger than properties in the neighborhood. Board reviewed a neighborhood map of assessments. Board reviewed 18 Holly Lane, 3 and 7 Spinnaker. Board discussed building value and agreed that the property is an over improvement and to adjust. Board noted that property was abated in Fiscal 2010 to \$992,000.

Board voted to offer \$930,900 – Unanimous

Public documents: Office generated GIS map, Subject PRC key 3013,
Keys 3647, 3641, 2897. Abatement report for 2010.

Exempt documents: Abatement

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- 11-68 Augustensen ; 59 Gibson Rd ... Assessed \$431,800

Taxpayer indicated that property values have not increased.

The Board was informed that the assessor visited property prior to meeting and met with the property owner. After discussing how the assessments in the area were determined Augustensen requested assessor to withdraw the application. Board and Assessor discussed that there is no vehicle to withdraw an application. Board agreed that they would take no action and effectively let the abatement be deemed denied. Board requested the assessor communicate their decision to Augustensen.

Deemed denied – Unanimous

Public documents: Subject PRC key 193, Tax bill summary

Exempt documents: Abatement

- 11-21 Brothers; 27 Ruggles Rd..... Assessed \$2,281,600

Board discussed the 6 page letter dated December 10, 2010 letter from Paul W. Miller in detail. Miller analyzed comparable properties; key numbers 138, 133, 139, 137, 136 and 144. Owner was further distressed that they could not replace the historic dock by the conservation commission. Miller further compared to sales at 29 Hayward Lane, 40 Deer run, 33 Ruggles Road, 68 Gibson, 64 Gibson, and 30 Hayward. The Board further reviewed the owners listing summary sheet dated 1/4/2011 with a list price of \$2,375,000. The Board also considered the history of sales on the subject shore line. In the week prior to the meeting the Assessor visited the property and recommended changes to the building description.

Board agreed to offer to abate to \$2,067,400 – Unanimous

Public documents: Subject PRC key 3013, MLS Listing
Key 138, 139, 133, 137,136, 4177, 4175.

Exempt documents: Abatement, Letter from Owner

- 11-20 Tsui; 31 Ruggles Rd..... Assessment \$2,087,900

Owner believes the property is over assessed; submitted a letter noting; 1. Lack of market; 2. Fact that there only two sales (keys 146 and 142) in area; Board determined the noted sales support the assessed value; and 3. Property is valued higher than nearby homes.

The Board reviewed the owner letter and following keys referenced; keys 133, 215, 211.

Board found a small discrepancy in the building and agreed to offer a reduction of \$25,000.

Offer to abate to \$2,062,900 – Unanimous

Public documents: Subject PRC key 145.
Keys, 133, 215, 211, 145

Exempt documents: Abatement, Note from Owner

- 11-22 Heaney; 25 Ruggles Rd ... Assessed \$1,647,800

Owner submitted appraisal with abatement application. Appraisal was for \$950,000. No other information was supplied. Board considered keys 137, 59, 4158; the comps used in the appraisal. Board rejected the appraisal as it used comps that did not reflect the historical land value of the properties proximity. Board considered the depreciated house value. After consideration assessment was determined to reflect market value.

Deny – Unanimous

Public documents: Subject PRC key 147.
Keys, 137, 59, 4158, 925
Exempt documents: Abatement, Appraisal

- 19-13 Prscott 14 Gibson Rd..... Assessed \$899,200

Per owner house to old, lot to small. “Beach not good for swimming-Rocky + Weeds”. No other information was submitted. Board considered the age and condition of the house and determined both were appropriate. Value is consistent with neighbors.

Deny – Unanimous

Public documents: Subject PRC key 677.
Exempt documents: Abatement

- 1-22 Osterberg; 95 Freeman Ln.. Assessed \$1,859,000

Owner stipulated in application that the assessment did not consider value discount due to inability to subdivide; loss of view due to vegetation; and, difference in value compared to surrounding water front values. Board discussed comparable sales submitted keys 9552, 59, 69. Board considered similar properties submitted keys 23, 1055, 22. Board determined that the property was not given any additional value for subdivision potential. All submitted comps appear to be assessed consistently. After consideration assessment was determined to reflect market value.

Deny – Unanimous

Public documents: Subject PRC key 20.
Keys, 9552, 59, 69, 23, 22, 1055.
Exempt documents: Abatement

- 1-25 Hidden; 10 Bufflehead... Assessment \$1,788,900

Board reviewed memorandum from owner which summarized numerous key numbers with percent changes from previous years. Board noted that some of the math was incorrect. Board discounted the increase/decrease strategy as normal assessing activity. Board considered diminished water access due to Bufflehead la transecting the property and marsh frontage. Board agreed to offer \$1,548,400.

Offer abate to \$1,548,400 – Unanimous

Public documents: Subject PRC key 23.
Keys, 22, 23, 24, 25, 26, 56, 66, 59, 57, 58, 2, 3, 21, 6, 20, 8,
9, 19, 10, 9545, 11, 12, 9544, 13, 14, 15, 16, 65, 60, 61, 64.
Exempt documents: Abatement, Owner Memorandum

- 5-26 Wallach; 40 Freeman Ln ... Assessed \$1,211,600

Owner consulted with Real Estate agent and was told of diminished value. Board reviewed letter from owner. Letter noted four detrimental influences to the property. Board considered the influences and noted they had been addressed in previous abatements. Owner noted sales in the area. Board noted that the sales were the basis of the assessments. Board considered comparable property information submitted; keys 59, 137, 44. Board considered comparable sale properties submitted; 70, 48. After consideration assessment was determined to reflect market value.

Deny – Unanimous

Public documents: Subject PRC key 54.
Keys, 59, 137, 44, 70, 48.
Exempt documents: Abatement, Letter from Owner.

- 13-2-3C Domaszewicz 4 Seaview Rd... Assessed \$285,000

Owner compared this seasonal cottage to year round properties, disputed description of property, questioned why properties in area went down when theirs went up. Owner challenged the difference between another property they own at 40 Beach Road. Board considered a change to the property description as noted by the owner. Board considered the two sales in this complex, the first in the past 7 years.

.....offer abate to \$276,800 – Unanimous

Public documents: Subject PRC key 316.
Keys, 319, 318, 314.
Exempt documents: Abatement.

- 13-1-1A Budryk ; 4 Seaview Rd ... Assessed \$441,500

Owner compared this seasonal home to year round properties, questioned why properties in area went down when theirs went up. Board considered the property age and condition and the fact the house can only be used seasonally and its large size. Seasonal use had already been considered in the assessment. Board considered the two sales in this complex, the first in the past 7 years. Board considered Nov 18, 2010 letter from owner noting that the purchase prices in the complex were "irrational". After considering the condition of the improvements the Board decided to offer \$391,100.

Offer abate to \$391,100 – Unanimous

Public documents: Subject PRC key 314.

Keys, 318, 319, 831, 298, 320, 899, 901, 4506, 833,
831.294, 321, 910, 290, 466, 453, 439, 427, 446, 441, 220,

Exempt documents: Abatement. Letter from owner, Informal Review form
dated October 5, 2010.

At recommendation of assessor Board postponed discussion on 11-26, Obrien, 22 Ruggles Rd
.....Need more review by Board – Unanimous

The following dates were set for future meetings: Jan 12, 19, 26 all at 4:30pm.

Motion to adjourn.....7:00 pm.

Respectfully Submitted

Micah Gilmore, Recording Secretary

Minutes Rewritten by Kenneth J. Hull, Assessor