City of Keene New Hampshire ASSESSORS BOARD MEETING MINUTES

Wednesday, April 13, 2022 2:30 PM Council Chambers

Members Present:

Staff Present:

Diane C. R. Stauder, Assessment Technician

Rita H. Johnson John T. Newcombe

Jason Frost

Daniel J. Langille, Chairman/City Assessor

Mr. Langille called the meeting to order at 2:30 PM.

Ms. Johnson moved and Mr. Newcombe seconded to accept the minutes of June 30, 2021. On a vote of 3-0, the Board approved the June 30, 2021 minutes.

Mr. Langille opened the Public Meeting by explaining the Board would make a determination on the abatement applications before them today. Mr. Langille stated that, once decided, notification would be mailed to the property owner. Mr. Langille explained the Board's decision is final and, if the property owner is dissatisfied with the decision, an appeal may be filed with the Board of Tax and Land Appeals or with Superior Court.

Along with four Keene State College students observing the Municipal meeting process as part of a class requirement, the following property owners/representatives were present for the meeting:

1. Bergeron Construction Co. Inc. - 27 Matthews Rd. - #118-028

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 514,300 to 275,300. Mr. Frost seconded. On a vote of 3-0, the Board approved the assessment reduction from 514,300 to 275,300, resulting in an abatement of \$7,475.92.

Mr. Edward Bergeron and Bill Hultwelker, his representative, were present. Mr. Hultwelker stated the property owner is concerned about the exorbitant increase in assessment in 2021. The land value increased from 68,000 to 329,000, when, in his opinion, land values actually decreased. Mr. Hultwelker explained there is no dispute on the building value of 162,000, which seems fair.

Mr. Langille explained during the city-wide revaluation in 2021, the land value increase was due to a clerical coding error and that the land value has since been corrected.

2. Roy, David J. & Tina L. - 63 Woodland Ave. - #587-020

APPROVED. Mr. Frost moved that the assessment be adjusted from 267,900 to 263,200. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 267,900 to 263,200, resulting in an abatement of 147.02.

Mr. Roy was present. He explained they were concerned with the 2021 assessment increase as they had made no changes to their property.

Mr. Langille explained during inspection it was noted that 300 feet of finished basement had been assessed that does not exist. Inspection also revealed two sections of cathedral ceiling were missed. Correcting both of these discoveries resulted in the revised assessment of 263,200.

3. Borgeson, Ricky A. – 52 Taylor St. - #569-007

DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Frost seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Borgeson was present. He explained that, in his opinion, the revaluation company conducted a "drive-by" review, not an interior review which would have revealed it is very old. He also mentioned the land is saturated and, in his opinion, is no good.

4. Driscoll, Margaret A. Family Trust – 24 North Lincoln St. - #552-058

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 276,100 to 260,500. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 276,100 to 260,500, resulting in an abatement of \$487.97.

Ms. Driscoll was present. She told the Board this is a 2 family property but no one can live in the upstairs apartment due to the condition from water damage. Ms. Driscoll stated an 80,000 increase is a large amount and had concerns about her taxes.

Mr. Langille asked Ms. Driscoll if she applied for a property tax exemption. She replied she is not qualified for an exemption as she owns another property from which she receives rental income.

The board was concerned the value was overstated due to the size, maintenance and condition of the property for the amount of rental units.

5. Peichert, Nicole & Johnson, Gary C. Jr. - 132 Arch St. - 561-014

APPROVED. Mr. Frost moved that the assessment be adjusted from 219,700 to 197,300. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 219,700 to 197,300, resulting in an abatement of \$700.67.

Ms. Peichert and Mr. Johnson were present. Ms. Peichert explained they purchased the property from Mr. Johnson's grandmother's estate for \$140,000. Mr. Johnson said the house is in poor condition and the assessment increase was significant.

Mr. Langille explained that inspection revealed the exterior has been neglected over time requiring repairs, windows should be replaced and the foundation under the enclosed porch is in failure. Grade adjustments applied due to these issues results in the revised assessment of 197,300.

6. 480 West Street LLC - 420-486 West St. - #578-004

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Ms. Erin Serafin was present, representing the applicant. Ms. Serafin explained she was covering for Mr. Michael Correia, the agent for the property owner, as he was unable to attend today's meeting.

Ms. Serafin shared some income and analysis documents with the Board. She explained that commercial properties, specifically retail, have been suffering, noting there is a 14% vacancy rate at this property.

Mr. Langille asked whether any market analysis was done, noting the application used only the current income for the property.

Ms. Serafin replied they had not.

7. Blad, Allen M. Rev. Trust -161 Chapman Rd. - #241-065

APPROVED. Mr. Frost moved that the assessment be adjusted from 242,400 to 239,900. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 242,400 to 239,900, resulting in an abatement of \$78.20.

Mr. Blad was present. He told the Board he purchased the property two years ago for \$195,000. He noted other properties in his neighborhood saw increases of only 20-25% compared to his. Mr. Blad said his home is on a hillside and has water issues. There is a culvert under his driveway but, he explained, spring snowmelt causes water runoff onto his property. He said he had no luck getting assistance with this issue from the Public Works Department.

Mr. Langille explained inspection revealed the area of finished basement was slightly overstated and the cathedral ceiling in the living room/ceiling was not listed. Corrections made to these areas reduces the assessment to 239,900.

At this point, there were no attendees. The Board discussed the following:

8. Blunt, Alison K. & Derek C. – 47 Gates St. - #594-044

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained this was a family sale and had no market exposure.

9. Boswell, Colin B. - 363 Chapman Rd. - #239-045

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

The applicant noted, since the property sold twice within six months in 2020 for \$629,000, that is what it should be assessed at for April 1, 2021. Mr. Langille explained the real estate market continued to appreciate from 2020 to 2021 and the assessment reflects this and appears to be reasonable and fair.

10. Century Apartments Associates - 445-451 Park Ave. - #527-003

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 6,552,900 to 5,746,900. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 6,552,900 to 5,746,900, resulting in an abatement of \$25,211.68.

Mr. Langille explained there are four identical buildings with three stories with no elevator. They were built circa 1976 and require high maintenance. The recommended adjustment reflects bringing the subject in-line with similar apartment complexes on a per unit basis.

11. Cleveland Place Associates - 21 Roxbury Pl. - #574-002

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the appraised value and assessment are very close so there are no grounds for abatement.

12. Desrosiers, Arthur J. & Deborah A. - 112 Woodburn St. - #537-012

DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Newcombe seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille stated that the assessment is accurate and no abatement is warranted.

13. Ellis, Susan & Crystal - 15 Starling St. - #219-001-000-314-000

APPROVED. Ms. Johnson moved that the assessment be adjusted from 38,700 to 27,600. Mr. Frost seconded. On a vote of 3-0, the Board approved the assessment reduction from 38,700 to 27,600, resulting in an abatement of \$347.21.

Mr. Langille explained this unit has deferred maintenance issues, including frame rot due to water leakage around the poorly installed bay window and also through the roof.

14. Jazzlyn Hospitality II LLC - 120 Key Rd. - #110-019

DENIED. Mr. Frost moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the applicant did not meet the burden of proof for an assessment reduction.

15. Keene Holdings -T LLC - 42 Ash Brook Rd. - #109-027-000-002-006

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the applicant did not meet the burden of proof for an assessment reduction.

16. Maxoutopoulis, Jeffery J. & Terri G. - 53 Gate St. #594-043

DENIED. Mr. Frost moved that the Board deny the request for abatement of interest. Mr. Newcombe seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the owners purchased the property in September, 2020. Soon after, they rented the property and the tenants changed the mailing address which was updated in both the Water/Sewer billing database and the Assessing database. It was the best known address at the time the property owners realized they hadn't received their 2021 property tax bill. The mailing address was updated in both databases in February, 2022, per their request.

17. Mervine, Mark L & Barbara L. - 92 Kendall Rd. - #539-063

DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Frost seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the applicant did not meet the burden of proof for an assessment reduction.

18. Mills, Cole A. & Martha J. - 68 Langley Rd. - #244-001

DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Frost seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the applicant did not meet the burden of proof for an assessment reduction.

19. Monro Muffler Brake Inc. – 492 Main St. - #112-007

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 1,027,000 to 966,200. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 1,027,000 to 966,200, resulting in an abatement of \$1,901.82.

Mr. Langille explained the layout of the building had been changed at some point in the past resulting in vacant and unusable area for office space. This area of the building should be designated as storage/utility space.

20. Post Office Offices LLC - 34 West St. - #575-033

DENIED. Mr. Frost moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the applicant did not meet the burden of proof for an assessment reduction.

21. Wal-Mart Stores Inc. - 346-354 Winchester St. - #111-004

DENIED. Mr. Frost moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the applicant failed to meet the burden of proof for an assessment reduction. No information was supplied except the 2021 assessment equalized by the 2020 equalization rate, which is irrelevant since it is the wrong year and a revaluation has taken place.

22. Wilder, Ronald J. & Donna C. - 283 Old Walpole Rd. - #210-030

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the applicant supplied very little to support the abatement request other than to state that they have not changed the property. This does not meet the required burden of proof for an abatement.

The meeting adjourned at 3:33 p.m. The next regularly scheduled meeting of the Assessors Board is Wednesday, May 4, 2022 at 2:30 p.m.

Minutes prepared by

Diane C. R. Stauder
Assessment Technician

Reviewed and Approved by the Assessors Board

Daniel J. Langille, CNHA

City Assessor/Chairman, Assessors Board