<u>City of Keene</u> New Hampshire

BOARD OF ASSESSORS MEETING MINUTES

Wednesday, April 13, 2017

2:30 PM

City Hall Committee Room

Members Present:

Joshua A. Greenwald

Rita H. Johnson John T. Newcombe

Daniel J. Langille, Chairman/City Assessor

Staff Present:

Diane C. R. Stauder, Assessment Tech.

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

Ms. Johnson moved and Mr. Newcombe seconded to accept the minutes of March 30, 2017. On a vote of 3-0, the Board approved the March 30, 2017 minutes.

Mr. Langille opened the Public Meeting by explaining the Board would make determinations on the petitions for abatement before them today. Mr. Langille stated that, once decided, notification would be mailed to the property owner. Mr. Langille explained that 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.

The following property owners were present for the meeting:

1. Cyr, Lemual F. & Mary M. – 51 Kelleher St. - #029-04-001

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 155,700 to 125,100. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 155,700 to 125,100, resulting in an abatement of \$1,113.53.

Mr. and Mrs. Cyr were present. Mr. Cyr said, in his opinion, the land is an "ant hill" and was used as a dumping ground. He said he discovered rubble/rocks and bricks only about two feet from the surface. He noted the property is also in a flood zone. Mr. Cyr said they have been there 45 years. Mr. Greenwald asked if they made improvements during that time. Mr. and Mrs. Cyr stated new siding, a new kitchen and bathroom were installed about 25 years ago. Mr. Greenwald asked if the heating system is new. Mr. Cyr said the furnace is about 28 years old. He also said the windows are a mix of old and new, the newer windows being about 20 years old and insulation was installed about 15 years ago.

2. Faucher, Barbara L. – 0 Dartmouth St. - #033-01-013

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 52,100 to 3,500. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 52,100 to 3,500, resulting in an abatement of \$1,768.55.

Mrs. Faucher and her daughter were present. Mrs. Faucher said they are concerned about pollution at this site, as it is near an old dump on Baker Street. She believes the City should be aware of possible health concerns. She recalls, years ago, some residents in the neighborhood having been extremely ill and feels it related to the pollution in the area.

The subject property is a landlocked, 0.64 acre parcel of land located off Dartmouth Street. It was flooded in the 2005 flood and is within the flood zone. During the recent data conversion and revaluation these factors were not carried through and should have been.

3. Claridge, Ann T. – 140 Carroll St. - #007-01-024

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 127,000 to 99,800. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 127,000 to 99,800 resulting in an abatement of \$989.81.

Mrs. Claridge was present. She pointed out her home was built on peat and it is sinking. She said the back of the house has rot and the deck is rotting. Because the house is sinking, Mrs. Claridge said she actually has to use a crowbar to open her windows. Compared to a similar home that recently sold on Elm Street, Mrs. Claridge said she feels her value is very over stated.

The building's foundation is in a state of failure. The southwest corner of the foundation is sinking. This is causing stress in the rest of the foundation and many large cracks are evident. Ground water is invading the basement and a sump pump must be ready to use at all times. The settling has also caused windows and doors to jam. The settling is most likely due to the fact the building is built very close to an area known to have a $16'\pm$ layer of peat below the soil. Also, parts of the rear sill and framing are rotten.

4. <u>Keene Country Club – 755 West Hill Rd. - #912-14-006</u>

APPROVED. Ms. Johnson moved that the assessment be adjusted from 2,213,120 to 2,086,720. Mr. Newcombe seconded. On a vote of 2-0, the Board approved the assessment reduction from 2,213,120 to 12,086,720, resulting in an abatement of \$4,599.70.

Mr. Greenwald recused himself from this discussion due to a possible conflict of interest.

Mr. Rick MacMillan, president and interim general manager was present. He introduced Mr. Dan Dodge, who recently became general manager. Mr. MacMillan said the Country Club saw a 16% increase in tax year 2016, which seems disproportionately unfair, compared to Bretwood Golf Course. Mr. Langille explained part of the assessment increase was due to new Current Use rates which the Department of Assessment has no control over. Mr. Langille asked if the Country Club has increased its membership rates. Mr. MacMillan said rates increased 3% from last year to this year. He pointed out that membership has declined from 2012, when they had between 250-260 members, to approximately 200 current members. Mr. MacMillan said he believes this is due to the decline in the popularity of golf and that younger families have different recreational sports options.

The Keene Country Club is a private 18-hole golf course. The property was the subject of recent litigation in which the owners appealed their 2012 assessment to the Superior Court. During this process both the owner and the City hired independent appraisers to appraise the property. During mediation the two parties were able to come to a settlement agreement. After reviewing the documents provided during the mediation and reviewing the recent abatement application the Assessing Department recommends an adjusted value of 2,086,720 for 2016.

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

5. Arthur, James L. & Jessica M. – 31 Boston Pl. - #034-02-002

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 237,500 to 218,200. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 237,500 to 218,200, resulting in an abatement of \$709.61.

The Board determined that, due to the condition of the property, the depreciation factor should be lowered from Good to Average, resulting in an assessment reduction from 237,500 to 218,200.

This property was purchased in November of 2016 for \$186,500. The appraisal for the closing was \$191,000. The seller was Fanny Mae disposing of a property that it had foreclosed on in April of 2016. Prior to this most recent sale the subject had sold in December of 2006 for \$285,000.

6. Blastos, Patricia T. & Howe, Merri E. – 36 Hanover St. - #095-02-032

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 233,700 to 205,600. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 233,700 to 205,600, resulting in an abatement of \$1,022.56.

Overall the quality is average and the condition is average but dated. The building has been graded "C+" with a "Good" depreciation factor. These factors should be adjusted to "C" and "Average" to reflect current condition of property. These changes are equitable to neighboring and similar properties in the area.

7. Doyle, Kerry E. & Clark, Patrick L. – 77 High St. - #006-04-047

APPROVED. Ms. Johnson moved that the assessment be adjusted from 190,200 to 162,300. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 190,200 to 162,300, resulting in an abatement of \$1,015.28.

The subject is a two family cape style dwelling located on a 0.24 acre lot on the north side of High Street. Inspection revealed a 1foot error in the size of the second apartment as well as a 1foot error in the size of the enclosed porch. These were corrected. Overall, this is a slightly below average quality structure in average but dated condition and adjustments to condition are necessary.

8. Dunnell, Alton M. Jr. Rev. Trust – 34 Lynwood Ave. - #041-01-008

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 147,100 to 133,800. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 147,100 to 133,800, resulting in an abatement of \$483.99.

Ms. Johnson noted this is a well maintained one bedroom home, but its size and style could be a concern to many potential buyers.

The subject is a single family dwelling located on the east side of Lynwood Avenue. It was built in 1977 and has been perfectly preserved in that age and era. The listing should be corrected to include plywood paneling for wall cover. Additional concerns are the overall size, the fact that the dwelling is a one bedroom home, and although it is well maintained the style is dated. These points could be a concern in the market and the grade should be adjusted to a "C-" to account for the above. The changes would lower the 2016 assessment to 133,800.

9. Ellis, Albion – 0 Roxbury Rd. - #902-21-019

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 4,000 to 2,000. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 4,000 to 2,000, resulting in an abatement of \$72.78.

The subject property is a non-buildable (by reason of size) residential lot located on the southerly side of Roxbury Road. It is partially cleared and appears to serve as access to a log landing. Two high tension power lines pass over the rear portion of the lot. The land value is formatted in the same way all the other unbuildable lots are formatted. This formatting is done by applying a -90% adjustment to the land listed as primary site, so granting a further reduction would at first appear to be inequitable to other non-buildable lots. However, other non-buildable lots do not have high tension lines going through them.

Consequently, the Department would recommend lowering the condition factor by an additional 5%. This would reduce the 2016 assessment to 2,000.

10. Kibbee, Donald B. & Pong C. - 63 Woodbury St. - #503-02-019

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. The Board determined the information submitted did not support a reduction in the assessed value.

11. King, Robert P. Jr. & Cynthia J. – 56 Woodbury St. - #503-05-005

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 154,500 to 150,300. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 154,500 to 150,300, resulting in an abatement of \$152.84.

The subject is a single family conventional style dwelling located on a 0.31 acre lot on the south side of Woodbury Street. It was built circa 1932 and has been maintained since. Inspection revealed that the building was listed as having an unfinished attic. This part of the listing was removed as the attic access is a scuttle. This change will lower the 2016 assessment to 150,300. The abatement application failed to demonstrate that any further adjustment is warranted.

12. King-Boyle, Lisa B. & King, Robert P. Jr. – 54 Woodbury St. - #503-05-006

APPROVED. Ms. Johnson moved that the assessment be adjusted from 153,800 to 149,100. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 153,800 to 149,100, resulting in an abatement of \$171.03.

The subject is a single family conventional style dwelling located on a 0.37 acre lot on the south side of Woodbury Street. It was built circa 1932 and has been maintained since. Inspection revealed that the building was listed as having an unfinished attic. This part of the listing was removed as the attic access is a scuttle and therefore is not assessed. This change will lower the 2016 assessment to 149,100. The abatement application failed to demonstrate that any further adjustment is warranted.

13. Marrotte, George J. – 399 Chesterfield Rd. - #922-11-061

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 53,100 to 26,500. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 53,100 to 26,500, resulting in an abatement of \$967.97.

The subject is a single wide manufactured housing unit situated on a 1.3 acre lot on the side of Route 9, at the base of Chesterfield Hill. It was built in 1972 and has been poorly maintained since. Currently, what is left of the original kitchen and living room are habitable. Two rooms that were added to the north side of the unit are in very poor condition and are used only for storage. One bedroom in the unit is not used due to mold. The habitable section has damaged linoleum and bare plywood for flooring. Ceilings and walls are damaged and patched. There is no real kitchen, just a sink on a stand in the middle of the room, no cabinets or counter tops. There is a detached two car garage that is braced and shored up to keep it from falling. The site is served by a drilled well and a septic of an unknown nature. Well and septic are within 40' of each other. The land is a long, narrow triangular lot abutting Route 9. The lower portion is encumbered by run off from a culvert. Highway noise is constant. The Department recommends adjustments to both the land and building to account for the above. These changes result in a revised 2016 assessment of 26,500.

14. Martell, Michael J. & Barbara J. – 7 Jennison St. - #030-02-039

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 124,300 to 105,500. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 124,300 to 105,500, resulting in an abatement of \$684.13.

The subject is built on an abnormally small .04 acre (1,742 sq. ft.) lot. The footprint of the improvements to the property is 991 square feet, leaving 751 square feet for driveways and access. The building has been graded a "C". Given the above, a grade of "C-" would be more appropriate. These changes and correction of the number of bedrooms from 3 to 1 result in a revised 2016 assessment of 105,500.

15. Moore, Trisha Rose & Ng, Richard - 19 & 25 Spruce St. - #019-03-008 & 007

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 228,400 to 178,700. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 228,400 to 178,700, resulting in an abatement of \$1,808.58.

The subject property is presently listed as two separate parcels. One contains a raised ranch and out buildings and the second contains a garage and outbuildings. In 1976, a survey was approved by the Keene Planning department that combined the two parcels into one. However, in 1990, at the request of the prior owner, the lots were assessed as two parcels, despite the evidence of the survey. In October of 2016, both parcels sold as one parcel under one deed description. Legal counsel was sought through the City's attorney, who is of the opinion that they are one lot but advised, that to make the situation perfectly clear, the new owners should apply for a voluntary merger. This abatement application is the result of this merger. The application was processed on March 1, 2017. The exterior of both parcels was inspected on 2/28/17 to be sure all the out buildings were correctly listed and then the lots were merged. This resulted in a new, single assessment of 178,700. The property was purchased for \$169,900 and appraised for \$172,000.

16. Norris, Deborah L. Rev. Trust – 20 Westlund Ave. - #131-01-021

DENIED. Mr. Greenwald 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 Board determined the information submitted did not support a reduction in the assessed value.

Mr. Newcombe noted this is a two bedroom home yet three bedroom homes were used as comparables. He also pointed this has more square footage than the comparables due to the area of the finished basement.

17. Parkwood Realty Trust – 59 Maple Ave. - #110-01-006

DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Greenwald seconded. On a vote of 3-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.

Mr. Langille explained the property owner previously applied for an abatement which has since been appealed and is currently going through the court system.

18. Perkins, Steven W. – 57 Robbins Rd. - #066-01-026

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 189,500 to 175,900. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 189,500 to 175,900, resulting in an abatement of \$494.90.

The subject is a single family ranch style dwelling located on the north side of Robbins Road. It was built circa 1975 and has been well maintained since. The improvements are of average quality and condition. The property has been given a depreciation factor of "Good" and this should be adjusted to "Average". Additionally, an in-ground pool is no longer on the property and needs to be removed from the listing. These changes will lower the subject's 2016 assessment to 175,900.

19. <u>PPJ Limited Partnership – 631 Park Ave. - #110-01-001</u>

DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Greenwald seconded. On a vote of 3-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.

Mr. Langille explained the property owner previously applied for an abatement which has since been appealed and is currently going through the court system

20. Wilhelm, Samantha C. – 29 Forest St. - #007-08-006

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 219,000 to 189,100. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 219,000 to 189,100, resulting in an abatement of \$1,088.06.

The subject is a three family dwelling located on a 0.29 acre lot on the south side of Forest Street. It was built circa 1837. It most likely started out as a single family dwelling. An unfinished attic is incorrectly listed as a finished attic and will be corrected. Depreciation factor should be adjusted to "Average" to account for the size and condition of the efficiency apartment and the overall quality/condition of the other kitchens and baths. This change, along with the correction of the story height, results in a revised 2016 assessment of 189,100. The revised value is in line with similar properties.

Other Business:

The meeting adjourned at 3:40 p.m. The next regularly meeting is tentatively scheduled for Wednesday, May 3, 2017.

Minutes prepared by

Diane C. R. Stauder Assessment Technician

Reviewed and Approved by the Board of Assessors

Daniel J. Langille, CNHA City Assessor/Chairman, Board of Assessors