

City of Keene  
New Hampshire

BOARD OF ASSESSORS MEETING MINUTES

Wednesday, April 18, 2018

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 2:35 PM.

Mr. Greenwald moved and Mr. Newcombe seconded to accept the minutes of April 4, 2018. On a vote of 3-0, the Board approved the April 4, 2018 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. The Mills of Keene LLC – 81-83 Ralston St. - #052010020000**

**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.**

Attorney Paul Alfano, Mr. Mark Lacey, tax representative and Mr. Chet Rogers, appraiser for the property owners, were present.

Attorney Alfano said this property is under appeal with Superior Court for tax year 2016 and their opinion of value for 2017 is 3.5 million. He pointed out that, because of the drop in enrollment at Keene State College and the increase in on-campus housing units, the owners have experienced a 30% drop in occupancy. He went on to say that, when the building opened in April, 2015, there was 100% occupancy. Then, in 2016, which is the year under appeal, Attorney Alfano said it dropped to 86% occupancy, and for 2017, it was at 76% occupancy. Attorney Alfano stated that investors would see dropping enrollment and not see a "bottom", which is totally beyond the owner's control. He noted, however, that KSC enrollment appears to be stabilized now. Mr. Greenwald asked how aggressive the rents are and what the projected occupancy is. Attorney Alfano said rents are currently at \$650/bed. He said he did not have the projected occupancy for this year.

**2. Live Free GS Precision Realty LLC – 18 Bradco St. -#194010060000**

**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. Nick Camenker, tax representative for the owner was present. Mr. Camenker distributed copies of sales analysis and comparisons. Mr. Langille asked Mr. Camenker if he is an appraiser. Mr. Camenker said he had been an appraiser but is not currently. Mr. Langille asked if he personally inspected the

property. Mr. Camenker said he did not see the property himself. He explained the analysis was obtained from CoStar, a commercial appraisal company. He said based on comparables, his opinion of value is 1,950,000.

Mr. Langille noted the current owner paid 3.5 million in 2014.

**3. Odd Fellows Building Association – 181 Marlboro St. - #029040070000**

**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.**

Mr. Alexander Whitbeck, representing the owner, was present. He reviewed the charitable services rendered by the Odd Fellows for the nearly 170 years since the organization has been in Keene. His main concern is the taxes are too high.

Mr. Greenwald asked Mr. Whitbeck what his opinion of value is for this property. Mr. Whitbeck replied that this is a very small building, the taxes have risen dramatically, only general maintenance has been done to the building and, he pointed out, there have been no additions to the building.

**4. 5759 Dunbar Street LLC – 57 Dunbar St. - #023010120000**

**APPROVED. Mr. Newcombe moved that the assessment be adjusted from 319,900 to 296,500. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 319,900 to 296,500, resulting in an abatement of \$870.95.**

Susan Beauregard was present for this and the following property. She explained she had nothing to add to the information submitted with the application but was present to answer questions, if any, the Board might have.

Although the Department recommended no change to the assessment, the Board agreed 319,900 seemed high, based on the condition of the property. As a result, the condition will be lowered from “Good” to “Fair” condition reducing the assessment to 296,500.

**5. Beauregard Family Revocable Trust – 127 Washington St. - #017010020000**

**APPROVED. Mr. Greenwald moved that the assessment be adjusted from 420,500 to 401,000. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 420,500 to 401,000, resulting in an abatement of \$725.79.**

Susan Beauregard was present to answer any questions the Board might have.

Mr. Langille explained the assessment reduction was due to a data correction.

**6. Tasoulas Realty Ltd. Partnership – 36-40 Carpenter St. - #024040130000**

**APPROVED. Mr. Greenwald moved that the assessment be adjusted from 539,700 to 452,400. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 539,700 to 452,400, resulting in an abatement of \$3,249.31.**

Mr. John Tasoulas was present. He explained the property is in a flood plain and has experienced flooding twice in ten years. The flood damage resulted in long-term tenants leaving and newer tenants being willing to pay only ½ of the previous rents. Mr. Tasoulas noted flood insurance is very costly.

**7. Andonellis, Peter & Yoakam, Dawn – 108 Greenwood Ave. - #146010150000**

**APPROVED. Ms. Johnson moved that the assessment be adjusted from 226,100 to 209,300. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 226,100 to 209,300, resulting in an abatement of \$625.30.**

Ms. Yoakam was present. She explained she had nothing to add to the information submitted with the application but was present to answer questions, if any, the Board might have.

Mr. Langille explained, on inspection, the Property Appraiser determined the area and quality of the below grade finish was overstated and should be adjusted.

**8. OEH Realty Trust – 184 Carroll St. - # 007020070000**

**APPROVED. Mr. Greenwald moved that the assessment be adjusted from 47,300 to 30,000. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 47,300 to 30,000, resulting in an abatement of \$643.91.**

Mr. Laurence Saunders was present. He explained his family purchased this parcel and 0 Elm Street (see #9) in the early 1980's intending to build on both parcels. He said he and his siblings may either consider merging the lots to build a multi-family home or they may decide to sell both lots. Mr. Greenwald asked if the lots are presently for sale. Mr. Saunders said they have not yet contacted a broker but an appraisal is in the works. Mr. Greenwald stated an appraisal would be helpful since the lots have not yet been market tested.

The Board agreed if this vacant lot (and the 0 Elm St. vacant lot, see #9) were in a different neighborhood, no reduction in value would be warranted. They agreed with the property owner's opinion of value of 30,000 for this parcel.

**9. OEH Realty Trust – 0 Elm St. - # 007020090000**

**APPROVED. Mr. Newcombe moved that the assessment be adjusted from 50,300 to 33,000. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 50,300 to 33,000, resulting in an abatement of \$643.91.**

Mr. Laurence Saunders was present. See #8 for details. They agreed with the property owner's opinion of value of 33,000 for this parcel.

**10. O'Brien, Steven D. & Crystal R. – 43 Woodbury St. - #503020140000**

**APPROVED. Mr. Greenwald moved that the assessment be adjusted from 230,800 to 184,700. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 230,800 to 184,700, resulting in an abatement of \$1,715.84.**

Mr. Steven O'Brien was present. He said they purchased this four bedroom property in February, 2018 for \$180,000. He stated the appraisal came in at 183,000 and their opinion of value is around 180,000.

The Department recommends lowering the current Grade "C" and Factor "Good" to Grade "C" and Factor to "Fair" resulting in the assessment reduction.

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

**11. Belden, Mark S. – 20 Forest St. - #00800030000**

**APPROVED. Mr. Greenwald moved that the assessment be adjusted from 139,200 to 128,800. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 139,200 to 128,800, resulting in an abatement of \$387.09.**

Mr. Langille said the Department recommends lowering the depreciation factor from “Good to “Average” due to its condition.

**12. Brandolini, Kevin & Brandolini, John – 39 Perham St. - #009030010000**

**APPROVED. Mr. Newcombe moved that the assessment be adjusted from 149,600 to 128,500. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 149,600 to 128,500, resulting in an abatement of \$785.34.**

The Department recommends lowering the depreciation factor from “Good” to “Average”, with an adjusting for the location of the property.

**13. Ciesco, Gary J. & Denise – 77 West Surry Rd. - #914060300000**

**APPROVED. Mr. Greenwald moved that the assessment be adjusted from 352,800 to 281,400. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 352,800 to 281,400, resulting in an abatement of \$2,657.51.**

Mr. Langille explained this property had been vacant as of April 1, 2017 and the current owners purchased it in November, 2018. Since their purchase the owners have undertaken a full cosmetic renovation. The Assessing Department recommends adjusting the 2017 value to consider the condition as of April 1<sup>st</sup> 2017. The assessment will be adjusted for 2018 to reflect the recent renovations.

**14. Edson, Dorothy E. – 54 Russell St. - #059010180000**

**APPROVED. Ms. Johnson moved that the assessment be adjusted from 155,700 to 142,500. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 155,700 to 142,500 resulting in an abatement of \$491.30.**

The Property Appraiser’s site visit revealed a lack of upgrades, a damaged living room floor and a leak in the roof. The Department recommends the depreciation factor of “Average” be lowered to “Fair” which results in the lower assessment.

**15. Manwaring, Richard & Alice – 7 Salisbury Rd. - #093040960000**

**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.**

**16. Raza, Athar A. & Li, Yan – 130 Martell Ct. - #079010020000**

**DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Newcombe seconded. On a vote of 2-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.**

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

Mr. Langille explained the prior owner paid the 2017 property taxes and the new owner (the applicant) was not the owner at the time the 2017 taxes were due. Consequently, the present owner cannot be aggrieved by the 2017 taxes and has no standing. However the property will be revalued for 2018 to address the applicant's concerns.

**17. Anna L. Tilton Living Trust – 15 Belmont Ave. - #035021120000**

**APPROVED.** Ms. Johnson moved that the assessment be adjusted from 172,600 to 137,200. Mr. Greenwald seconded. On a vote of 3-0, the Board approved the assessment reduction from 172,600 to 137,200 resulting in an abatement of \$1,317.59.

The property sold in December of 2017 for \$110,000 and appraised for the sale at \$135,000. Upon inspection adjustments for the condition of the property are necessary.

**18. Trotter, Timothy J. & Launen, Loren A. – 11 Ingalls St. - #115050050000**

**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.

**19. Walmart RE Business Trust (Tenant) – 350-354 Winchester St. - #082010010000**

**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. Langille explained the subject is a portion of the Riverside Plaza. Walmart is a tenant and occupies a portion of this property.

**20. Whalen, Amanda R. & Michael J. – 4 Felt Rd. - #178010010000**


**APPROVED.** Mr. Newcombe moved that the assessment be adjusted from 793,900 to 641,700. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 793,900 to 641,700, resulting in an abatement of \$5,664.88.

Upon inspection the Assessing Department recommends adjusting the current quality and condition of the property. Additionally, the large size of the home and its maintenance costs seem to limit the market for this property. It has been on the market without any success to date with a last listing price of 650,000.


**Other Business:**

The meeting adjourned at 3:43 p.m. The next meeting is scheduled for Wednesday, May 16, 2018.

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