

Members Present:

Rita H. Johnson
John T. Newcombe
Jason Frost
Daniel J. Langille, Chairman/City Assessor

Staff Present:

Arelis Quinones, Appraiser
Lani Bixby, Assessing Technician

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

Mr. Newcombe moved and Ms. Johnson seconded to accept the minutes of May 4, 2022. On a vote of 3-0, the Board approved the May 4, 2022 minutes.

Mr. Langille opened the Public Meeting by explaining that the Board would make a determination on the abatement applications before them today. Mr. Langille stated that, once decided, notification will 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.

The following property owners/representatives were present for the meeting:

1. Chalifour, Daniel L. – 51 Railroad Street Unit 130 #574-041-000-00A-130

APPROVED. Mr. Newcombe moved that the assessment be adjusted from \$171,200 to \$160,200 for the 2022 tax year only. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction, resulting in an abatement of \$341.33

Mr. Chalifour was present. He stated that when he purchased the property from MEDC in 2022 that the square footage was incorrectly listed in the tax records as 900 square feet. When remeasured by the City Appraiser, the square footage was corrected to 750 square feet.

Mr. Langille explained that the square footage has been corrected. He also explained that the property was a short sale and not representative of the market. Due to the unit's condition at the time of the sale, the assessed value should be reduced for 2022 only and be reviewed and increased in 2023 since the condo has been improved.

2. Woodruff, Robert P. & Patricia A. – 65 Valley Street #573-047-000-000-000

DENIED. Mr. Frost 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. Woodruff was present. He said he would agree to the current assessed value if the issues of lead paint, the need for a new garage, no heat on the second floor and old electrical were corrected.

Mr. Langille explained that based on the age of the property, built in 1910, the grading and condition of the home given by the Assessing Department appears reasonable and accounts for the stated issues. Mr. Langille also explained that based on current market conditions, the assessment is fair.

3. Newhouse, Steven L. & Kathleen Raynes – 164-166 Spruce Street #537-067-000-000-000

DENIED. Mr. Newhouse 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. & Mrs. Newhouse were present. Mrs. Newhouse stated this is their second abatement application since the 2021 revaluation. Although the assessed value was adjusted last year from \$286,700 to \$280,600, she still does not feel the adjusted value is correct. She and Mr. Newhouse feel that based on a more recent appraisal; the assessed value should be lower.

Mr. Langille explained that the real estate market has been increasing over the past few years and based on current market conditions that the home is appropriately assessed and within the acceptable range of the value difference on the appraisal. The applicant's appraisal is a few years old at this time.

4. Hill, Douglas E. Living Trust – 123 Elm Street #549-099-000-000-000

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

Mr. Hill was present. He stated that no repairs have been made in many years except for the roof. Mr. Hill also noted that there are many other issues with the property such as holes in the garage, mold, electrical not connected in two rooms along with water damage and animal damage.

Mr. Langille explained that the current assessment reflects the issues of deferred maintenance and unfinished areas along with taking into consideration the home being built in 1880.

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

5. AH Keene, LLC – 197 Water Street #586-049-000-000-000

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 that the property is an assisted living housing complex. There was no market analysis provided by the taxpayer or representative to substantiate an abatement being warranted.

6. Ahmad, Naeem & Tahira Shaheen – 68 Park Avenue #557-005-000-000-000

DENIED. Mr. Newhouse 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 that Mr. Ahmad thought his taxes would be for the assessed amount on a fire damaged property and was surprised when he received his bill and was taxed on the current assessed value after renovations. Mr. Langille also explained that the current assessed value of \$283,200 is fair based on comparable homes in the neighborhood.

7. Carey, Steven M. – 170 George Street #533-014-000-000-000

APPROVED. Mr. Newhouse moved that the assessment be adjusted from \$190,000 to \$165,100. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction, resulting in an abatement of \$772.65.

Mr. Langille explained that the property was previously graded a “C” with a “Very Good” depreciation code. Based upon the current interior condition, design and layout of the home, the department recommends lowering the grade to a “C-“ and adjusting the depreciation code to “Good”.

8. Driscoll, Margaret A. Family Trust – 24 North Lincoln Street #552-058-000-000-000

APPROVED. Mr. Newhouse moved that the assessment be adjusted from \$260,500 to \$245,000. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction, resulting in an abatement of \$480.97

Mr. Langille explained that only the first floor is livable, and the second floor cannot be rented based on issues of deferred maintenance, water damage and failing of plaster on the walls due to an attempt to jack-up the home. The department recommends adjusting the value to take into consideration the current condition of the property and better align it with neighboring properties.

9. Nikiforakis, Bonita – 816 Court Street Unit H #219-002-000-003-020

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

Mr. Langille explained that there are some minor cosmetic issues with the unit such as flooring and some baseboard trim, however they are minor and the current assessment is consistent with other similar condominiums in the complex.

10. PSNH dba Eversource Energy – Multiple properties

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 that PSNH has been suing many communities in the state to appeal its values and has been largely unsuccessful. Mr. Langille also stated that PSNH has not met the burden of proof to demonstrate that any abatement is warranted.

11. SER Real Estate Holdings, LLC – 686 Court Street #228-008-000-000-000

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 that since a building on the property was removed after April 1, it remains taxable for the entire year. The 2023 value has been updated to reflect the building removal and the assessed value has been changed from \$744,200 to \$614,400.

Other Business:

20 Central Keene LLC – 20 Central Square #568-063-000-000-000

Mr. Langille explained that the representative agreed to withdraw the request for abatement and no action is necessary.

Ringland, Steven Eliot & Janice E. – 104 Howard Street #549-052-000-000-000

Mr. Langille explained that the owner submitted an application and was attempting to file only on the 2021 tax bill due to a change in the sketch. Mr. Ringland filed in small claims court for the same issue this past summer and the appeal was dismissed. Mr. Langille explained that by law, abatements can only be filed by applicants for the most recent tax bill, therefore Mr. Ringland is not eligible for an abatement. His application will not be accepted since it was not timely filed during the correct filing period.

Riverside Improvements, LLC – 346-354 Winchester Street #111-004-000-000-000

Mr. Langille explained that the 2022 abatement request has been settled as part of a 2021 tax appeal. No further action is necessary.

The meeting adjourned at 3:36 p.m. This is the final meeting of the Assessors Board for Tax Year 2022.

Minutes prepared by

Lani Bixby
Assessment Technician

Reviewed and Approved by the Assessors Board

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