

BOARD OF ASSESSORS MINUTES
May 25, 2023
CITY HALL – CONFERENCE ROOM 200B
5:30 P.M.

CALL TO ORDER: Board chair L. Miner called the meeting to order at 5:30 pm.

RECORDING SECRETARY: Tara Baker

SALUTE TO THE FLAG

ROLL CALL: Present were, members Karen Mudgett and alternate Lynne Creteau.

STAFF IN ATTENDANCE: Ashley Beck, Steve Hamilton

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): Minutes from May 18, 2023, were reviewed and accepted with a correction to the spelling of Lynne Creteau.

PUBLIC HEARINGS:

OLD BUSINESS:

NEW BUSINESS:

Map 37-260-2, Longo & Garrison Trust: The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair land value, and that factors such as the presented land assessment analysis would result in an assessed value of \$951,823 by reducing the land assessed value to \$727,323. The current land assessment is \$1,014,800. This assertion is not supported by the evidence presented.

The property is an improved .94-acre parcel of land and building located at 295 Story Tyler Shore Road. The property has 150 feet of frontage on Lake Winnisquam, and it is improved with a one and three quarter-story conventional style residential dwelling constructed in 2018. Access to the property is over a private, maintained road, a factor that is adjusted for by reducing the land value by 25% for this and neighboring properties with similar attributes. There are no comparable sale properties presented.

Five assessments are relied on to show inconsistencies, the land value details are as follows:

Address	Primary Area Land Assessment	Primary Area	Price per Square Foot Primary Area
Subject Property	\$1,014,800	.94 Acres	\$24.78
31 Story Tyler Shore Road	\$1,032,700	1.0 Acres *	\$23.71
315 Story Tyler Shore Road	\$1,032,700	1.0 Acres **	\$23.71

303 Story Tyler Shore Road	\$ 831,500	.60 Acres	\$31.81
283 Story Tyler Shore Road	\$1,072,800	.91 Acres	\$27.07
253 Story Tyler Shore Road	\$1,170,400	1.0 Acres **	\$26.87

*This is a 52.85 Acre lot, of which 50.49 Acres is valued as current use land.

**These lots have total land areas of 2.49 and 2.23 Acres respectively, with area of more than the primary acre values as excess land.

This analysis shows that the primary land area for the subject and these comparable properties is very consistent.

The owner proposes that his land assessment would be more accurately calculated by taking the average value per acre land value of five of his neighboring properties, then applying it to their property. This exercise would eliminate important differences in the valuation of the land, in terms of size, topography, water supply and other factors.

The board voted unanimously that the request be denied for the 2022 tax year, and that the assessment of \$1,236,600 be sustained. The motion was made by K. Mudgett and seconded by L. Miner.

Map 274-178-11, J & L Family LTD Partnership: The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair market value, and that factors such as the two 2021 sales referenced should limit the estimate of assessed value to \$889,000 by reducing the land assessed value to \$695,000. The current land assessment is \$1,030,600. This assertion is not supported by the evidence presented.

The property is an improved .17-acre parcel of land and building located at 58 Paugus Park Road. The property has 60 feet of frontage on Paugus Bay of Lake Winnepesaukee, and it is improved with a one-story ranch style residential dwelling constructed in 1956.

There are two sale comparable properties presented.

One is the property at 30 Dennis Avenue on Lake Winnisquam. This property sold for \$1,200,000 on 5/3/2021, nearly a full year before the effective date of value of April 1, 2022. The land assessed value for this comparable is not drastically lower than the subject, rather the land is assessed at \$1,231,800. This lake is inferior to Paugus Bay.

The second property is the property at 99 Harglen Lane. This home is located on Pickerel Cove, a shallow area adjacent to Paugus Bay, but separated from it by a set of railroad tracks. There is access to the Bay from the cove, under a relatively low bridge. The homes on Pickerel sell at a fraction of those that have direct access to Paugus Bay. Additionally, the sale of that property occurred more than 6 months prior to the effective date of value.

The board voted unanimously to deny the abatement and that the assessment of \$1,216,200 be sustained. The motion was made by L. Miner and seconded by L. Creteau.

Map 397-199-18, Jeffrey Brian: The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair market value, and that factors such as the lack of nearby recent sales should limit the estimate of assessed value to \$1,676,800. This assertion is not supported by the evidence presented.

The property is an improved 1.06-acre parcel of land and building located at 466 Shore Dr. The property has 236 feet of frontage on Lake Winnisquam, and it is improved with a one and one

half-story modern/contemporary style residential dwelling constructed in 1986.

There are no sale comparable properties presented. There are six assessments listed and described as documentation of erroneous assessment of the subject property. The first and most glaring is the property located next door to the subject property, at 472 Shore Drive. That comparable property has an erroneous land condition factor applied to it reducing the land value by 20% instead of what should have been a positive adjustment. In researching the records back to 2013, there is no way for me to determine why the minus 20% adjustment has been present from that time to now.

210 Leighton Avenue North is a property that was under construction on April 1, 2022, and the value reflected a partially completed property.

133 Leighton Avenue South is located on a modestly improved section of the road, not similar to the subject property.

Three of the properties 322 Shore Road, 514 Shore Road and 432 Shore Road have some greater land attributes than the subject properties lot (larger area, frontage). The property owner believes that the adjusted land value for those properties prove that his assessment should be significantly lower.

The owner proposes that his assessment should be calculated by reducing the land value by \$400,000. This calculation would reduce the assessment of the subject to the erroneous level of the property at 472 Shore Drive and eliminate important differences in the valuation of the land, in terms of size, waterfrontage and other factors.

The board voted to deny the abatement request for the 2022 tax year, and that the assessment of \$2,076,800 be sustained. L. Miner made the motion, second by K. Mudgett. The motion was unanimous.

Map 180-346-1, Krasner Mattapan Associates, 180-346-1: The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair market value, and that factors such as the lack of nearby recent sales should limit the estimate of assessed value to \$1,415,958. This assertion is not supported by the evidence presented.

The property is an improved .27-acre parcel of land and building located at 146 Birch Haven Road. The property has 92 feet of frontage on Paugus Bay of Lake Winnepesaukee, and it is improved with a one and three quarter-story residential dwelling constructed in 2006.

The only sale comparable property presented is a home on Wentworth Cove Road purchased for redevelopment. With a purchase price of \$1,800,000, this sale supports the assessment of the property.

The owner proposes that his assessment would be more accurately calculated by taking the average value per square foot land value and building value of four of his neighboring properties, then applying it to their property. This exercise would eliminate important differences in the valuation of the land, in terms of size and other factors, and the differences in building construction details, age, condition and use.

The board voted to deny the abatement request for the 2022 tax year, and that the assessment of \$1,514,700 be sustained. K. Mudgett made the motion, second by L. Miner. The motion was unanimous.

Map 215-266-3, Estate of William Pelrine: The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair market value, and that the assessed value be reduced to \$967,500 based on the approximate \$32,000 cost estimate to replace an unusable dock. The property is an improved .09-acre parcel of land and building located at 62 Prescott Avenue. The property has 74 feet of frontage on Paugus Bay of Lake Winnepesaukee, and it is improved with a two-story residential dwelling constructed in 1960. The evidence provided is a proposal cost for the replacement of the 320 square foot dock. The condition of the dock is now unusable, having been damaged by winter conditions over the last few years. The total assessed value of the dock is \$7,200. The board voted to grant an abatement in the amount of the value of the dock, reducing the total value to \$992,400. This was made on a motion by L. Creteau, seconded by K. Mudgett. The motion passed unanimously.

Map 180-346-4, Daniel & Karleen Rose: The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair market value, and that factors such as lack of city utilities and the fact that the cottage is seasonal only limit the value. The assertions are not supported by the evidence presented. The property is an improved .30-acre parcel of land and building located at 160 Birch Haven Road. The property has 125 feet of frontage on Paugus Bay of Lake Winnepesaukee, and it is improved with a one-story seasonal camp style residential building constructed in 1957. The property draws water from the lake for its water supply. Comparable properties were presented, although most were commercial properties, or residential properties in a commercial area, or were purchased for redevelopment with assessments that did not reflect completed construction. A downward adjustment is applied to the land value calculation for the subject property for the lack of a well and reliance on lake water, with a 5% adjustment reflected. No evidence was presented that further adjustment would be appropriate. The board voted to deny the abatement request on a motion made by L. Miner and second by K. Mudgett. The motion carried unanimously.

Map 110-234-11, Scenic Road Family Trust: The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair market value, and those factors such as the size of the lot, small frontage, lack of city utilities and the fact that the cottage is seasonal only limit the value. These assertions are not supported by any evidence or analysis. The property is an improved .19-acre parcel of land and building located at 757 Scenic Road. The property has 70 feet of frontage on Lake Winnepesaukee, and it is improved with a one-story seasonal camp style residential building constructed in 1935. A modern septic system was installed in 2016. A downward adjustment is applied to the land value calculation for the subject property, with a 10% adjustment reflected. No evidence was presented that further adjustment would be appropriate. The board voted to deny the abatement request on a motion made by K. Mudgett and second by L. Creteau. The motion carried unanimously.

Map 148-271-6, Hilsinger Irrevocable Trust: The property owner filed an application for abatement for 2022 based on the assertion that the assessment does not represent a fair market value, and that it should not be valued as residential property but should be more similar to commercial waterfront property. This assertion is not supported by any evidence or analysis. The property is an improved 1.21-acre parcel of land and building located at 10 Pendleton Beach Road. The property has 180 feet of frontage on Lake Winnepesaukee, and it is improved with a one-story seasonal camp style residential building constructed in 1935.

The property is located next to a commercial use property, Abakee Cottages. Those cottages are mostly rented on a weekly basis during the summer season, with some nightly rentals in the spring and fall. That neighboring property is split-zoned, with a portion zoned Commercial Resort, and the area immediately adjacent to the subject property is Single Family Residential zoned, along a line 100' from and parallel to the subject's western boundary.

A significant downward adjustment is applied to the land value calculation for the subject property, with a 25% downward adjustment to the primary acre of land. No evidence was presented that further adjustment would be appropriate.

One of the claims of the property owner is that there could be a more intensive development of some of that property that might more significantly impact their property value. At such time as any of the possible uses become developed, the assessing department will consider any impact those might then have on the subject property's value.

Further, claims that there was precedence created either by action of the Board of Tax and Land Appeals in a 1990 property tax appeal or other local abatement decisions are misplaced. The BTLA hears and determines appeals of local property tax abatement cases. Their decisions are remedial in nature and are limited to relief in the year appealed only (or subsequent tax years until the next revaluation per RSA 76:17-c). The action of the Board of Assessors is limited to any particular year in question.

L. Miner made a motion to deny the abatement seconded by K. Mudgett. The motion passed unanimously.

NON-PUBLIC

L. Miner made a motion that the Board enter a non-public session to discuss matters that could adversely affect the reputation of the applicant according to RSA 91-a:3IIc. K. Mudgett second, a roll call vote was taken, vote unanimous, and a non-public session was entered into at 6:15 p.m. L. Miner made a motion to return out of non-public session at 6:20 p.m. and K. Mudgett seconded. A roll call vote was taken, vote unanimous.

208 Paugus Park Rd., 300-178-6: L. Miner made a motion to deny the request of the applicant, seconded by K. Mudgett. The motion passed unanimously.

OTHER

Abatement slips were signed.

Tax warrant was signed.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 6:23 p.m.

Submitted by:  _____

Tara Baker, BOA Clerk