

**BOARD OF ASSESSORS MINUTES**  
**August 17, 2023**  
**CITY HALL – CONFERENCE ROOM 200B**  
**5:30 P.M.**

**CALL TO ORDER:** Board chair L. Miner called the meeting to order at 5:28 pm.

**RECORDING SECRETARY:** Tara Baker

**SALUTE TO THE FLAG**

**ROLL CALL:** Present were, members Lenny Miner, Karen Mudgett and Lynne Creteau.

**STAFF IN ATTENDANCE:** Tara Baker, Steve Hamilton

**ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S):** Minutes from July 20, 2023, were reviewed and accepted.

**PUBLIC HEARINGS:**

**Hilsinger Irrevocable Trust, 148-2716:** The public hearing was opened at 5:31 pm. Michael Hilsinger was present for the property located at 10 Pendleton Beach Rd. M. Hilsinger noted that there is only one other property that is like his, located at 135 Scenic Rd, as it's the only other residential property that abuts a commercially zoned property. Although, the property on Scenic has other factors such as railroad right of way. He referred to exhibit B from his abatement application and described his property as a seasonal cottage built in 1935 on 1.52 acres of land, with a current land only assessment of \$1,700,000. Directly next door at 156 Lucerne Av. is a commercial property, a 1.5 acre parcel with an assessed land value of \$506,400. He feels that the location to a commercial property detracts from his value. He notes that he is not asking for his property to be assessed as if a commercial property, but for the board to consider the differences between the two properties. M. Hilsinger asked why the commercial property was not assessed residentially as he feels that would be its highest and best use. M. Hilsinger stated that he is asking the board to consider a land value for his property at 10 Pendleton Beach Rd. to be adjusted to a value closer to \$1,00,000, somewhere in the middle of where a purely residentially located and a commercial abutting property value would be. Assessor Steve Hamilton asked M. Hilsinger how much his property value was being adjusted downward to recognize the proximity to 156 Lucerne Av.? The answer being 25%, to which M. Hilsinger felt was not deduction from a reasonable starting point, noting that the value should not start inline with the sales of residential properties not abutting a commercial property. S. Hamilton asked about the lot on the other side of 10 Pendleton Beach Rd. The house next door is a .57 acre lot with a land value of \$1,888,400. Due to the use of the property at 10 Pendleton Beach Rd. being residential, a comparison of value would begin by looking at other residential properties and discounting from there to account site specific factors that impact that property.

With no further questions or comments from either party, the hearing was closed at 5:48 pm. S. Hamilton noted to the applicant that should he want to appeal beyond the local level that the deadline to file is September 1<sup>st</sup>. Discussion by the board after the close of the hearing included, a clarification of the property line location and vegetation buffer between the properties, the road frontage and access to the property and the best practice to compare the subject to other residential properties and then apply adjustments that are site specific for attributes that would impact value. L. Miner made a motion to reaffirm that the abatement be denied, second by K. Mudgett. The motion carried unanimously.

**Liu, Sao & Thuy, 110-234-4.004:** The public hearing was opened at 5:51 pm. Sue Ippolito was present, on behalf of the property located at 783 Scenic Rd. #4. S. Ippolito began with a letter from the property owner and noted that they were looking for an additional reduction in assessed value of 10%. S. Ippolito noted that as a realtor marketing the property the subject would not be considered waterfront, but water access because of the state railroad bisecting the property from the water. The property does have dock access but no beach. It was stated that if marketed, even in the height of the market, she does not believe she could achieve the revised 2022 assessment of \$993,800 primarily due to the railroad tracks. The main house dates back to 1940's and a second story was later added, it is rustic, with pine board and formica countertops. Assessor Steve Hamilton noted that the condo's in this complex are adjusted overall for attributes including the fact that they have to cross the railroad tracks to access the water. Board member L. Creteau asked about comparable units. S. Ippolito noted that a considerably smaller unit in the same complex was recently entered into a contract with a list price of \$443,000. S. Ippolito also stated that when the Liu's purchased this property in 2020 for \$777,000 it was on the market for 233 days. S. Hamilton noted that the board previously made an adjustment to account for the association having access to the basement of the subject where the utilities for the association is located. Amenities of the complex were discussed. With no further questions or comments from either party, the hearing was closed at 6:03 pm. S. Hamilton noted to the applicant that should he want to appeal beyond the local level that the deadline to file is September 1<sup>st</sup>. Discussion by the board after the close of the hearing included the frequency of the train schedule and the impact on the value. L. Miner made a motion to deny any further abatement, second by K. Mudgett. The motion carried unanimously.

**Perreault, Mark & Susan, 227-333-4:** The public hearing was opened at 6:06 pm. Mark Perreault was present, to speak on property located at 36 Teddington Wy. Mr. Perreault reviewed the recent assessment history in 2020 and his purchase of the property. Mr. Perreault noted that he didn't necessarily disagree with his building value, but the land value of \$617,000. He provided a list of comparable properties that he felt were similar to his that had an average land value in and around \$346,000. M. Perrault presented the board with pictures taken from his property to the lake. He feels that his property has an impeded view due to the trees and vegetation, not different to the homes he compares his property to. He noted that he does not have the right to trim any of that down. M. Perreault asked for clarification of sauna being listed on his property record. S. Hamilton noted that it is a listed feature because its intention is to remain stationary. M. Perreault noted property at 41 Teddington Wy thought they may challenge the value but did not as well as 39 Teddington Wy also with a land value of \$616,500 was had

mentioned to him that she was also looking to challenge the assessment but chose not to because they decided to sell, selling in July 2023 for \$1,250,000. With no further questions or comments from either party, the hearing was closed at 6:55 pm. S. Hamilton noted to the applicant that should he want to appeal beyond the local level, the deadline to file is September 1<sup>st</sup>. Discussion by the board after the hearing included a question regarding the recent sale of 39 Teddington Wy., it was noted that, that property was assessed at \$1,220,500 with a comparable land value to the subject at \$616,500 and sold for \$1,250,000, noting that the difference in the assessment is within the building value, the subject home being significantly larger. L. Miner made a motion to table any decision and have S. Hamilton further review of the property and report back. The motion to table was seconded by K. Mudgett. The motion carried unanimously.

The board took a break from 6:48 pm – 6:55 pm.

**OLD BUSINESS:** None

**NEW BUSINESS:**

**Linda Yacus, 125-478-5.15:** It was established that property located at 148 Soleil Mountain needed to be assessed a current land use penalty and a bill was sent in June 2023 for \$33,500 as a market value of \$335,000 had been determined with a review of sales within Meredith Bay. The property owner filed an abatement of the current use value and provided a letter, a copy of the purchase and sale agreement, and a copy of a land use change tax bill for another lot she felt was similar to hers.

After further review of the lot, it was determined that the incorrect site index had been listed on the property card at the time of change. The site index indicated that the mountain and lake view/proximity was better than it actually is. Once the coding was corrected and a review of vacant land sales that are more reflective of the subject was reviewed, it would be reasonable to estimate the price per square foot at \$9.00. The appraised market value of 148 Soleil Mountain at the time of change is determined to be \$200,000. The Land Use Change Tax on parcel 125-478-5.15 will be assessed on 10% of \$200,000, resulting in a tax of \$20,000. This would result in an abatement of \$13,500.

The attached sales comparison chart shows a range of sales from \$8.29 - \$13.40 per square foot.

	Location	Sale Date	View	Price	Lot Size	\$/sq ft.	
Subject	148 Soleil Mtn.		none		22,359		
	194 Soleil Mtn.	6/16/2021	none	160,000	19,301	\$ 8.29	

	147 Soleil Mtn.	8/4/2021	none	170,000	15,892	\$ 10.70	
	94 Soleil Mtn.	4/15/2022	2 none	160,000	16,386	\$ 9.76	
	286 Soleil Mtn.	12/2/2022	2 none	175,000	13,056	\$ 13.40	

Even though the purchase and sales agreement indicates \$160,000 of the total sale price was allocated to the value of the land, that calculates to \$7.15 per square foot. These sales indicate a reasonable price per square foot would be \$9.00 per square foot as it is a larger lot, and the above sales were all sales of raw land with no agreements in place for the seller to build. K. Mudgett made a motion to reduce the land use change tax from \$33,500 to \$20,000 and abate \$13,500. The motion was seconded by L. Miner and passed unanimously.

**Laconia Masonic Association:** The Laconia Masonic Association has filed their annual A-9 form for charitable exemption as they have for many years. It has recently come about in many other communities through denials of the exemption and appeals to the Board of Tax and Land appeals that the association does not qualify for charitable exemption because they do not generate income for the purpose of giving to charity and they do not have provisions in their articles that state that if they were to disband and were no longer able to serve charitably that they would be required to donate their assets to another charitable organization that would continue to carry out the charity. Based on these recent events, it was recommended by S. Hamilton that the filing for charitable exemption be denied for 2023. L. Miner made a motion to deny the exemption, seconded by L. Creteau. It was noted they have the right to appeal this decision to the Board of Tax and Land Appeals no later than September 1, 2024 and would have the ability to provide bylaws and articles that support their charitable purpose.

**NH Humane Society:** The NH Humane Society has filed their annual A-9 form for charitable exemption for property located at 1305 Meredith Center Rd. as they have for several years and continue to serve charitably. The 2023 filing included a recently acquired vacant property identified as map 12-153-6. One of the components to qualify for the exemption is that you must own, use and occupy the property for charitable purposes. Based on the initial timing filing of the form that indicated that the property was listed as unused and unaccessed, L. Miner made a motion to deny the exemption on the vacant parcel for 2023. The motion was seconded by L. Creteau and carried 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 7:09 p.m. L. Miner made a motion to return out of non-public session at 7:20 p.m. and K. Mudgett seconded. A roll call vote was taken, vote unanimous.

300-178-6, 208 Paugus Park Rd.: L. Miner made a motion to grant the request of the applicant

in part, abating interest for the 2020 tax year, seconded by L. Creteau. The motion passed unanimously.

**OTHER**

A current use application for properties owned by Ralo Enterprises LLC was granted.

Abatement slips were signed.

**ADJOURNMENT:** L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 7:30 p.m.

Submitted by: \_\_\_\_\_

Tara Baker, BOA Clerk

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