

BOARD OF ASSESSORS MEETING OFFICIAL PUBLIC MINUTES

June 21, 2017

CALL TO ORDER: David Ross, Chairman called the meeting to order at 5:15PM.

PRESENT: David Ross, Donald Winterton, Timothy Tsantoulis, John Giotas.

1. **APPROVAL OF MINUTES**

a. **April 5, 2017 Public Minutes**

Timothy Tsantoulis made a motion to accept the public minutes of April 5, 2017 as amended. Donald Winterton seconded the motion. The motion carried unanimous.

b. **April 5, 2017 Nonpublic Minutes**

Donald Winterton made a motion to accept the Nonpublic minutes of April 5, 2017 as amended. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.

2. **MATTERS OF IMPENDING ABATEMENT**

a. **Palmhill Investments 5 Eastpoint Drive #0 Map 49 Lot 11-2-15**

The abatement request is the result of a measurement error. The measurement listings the condo as 60'x40' were incorrect and should be 60 x 20. The error was discovered when one owner consolidated units and all units were reviewed. Donald Winterton made a motion to recommend to Town Council to abate \$1,377.56 to Palmhill Investments. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.

b. **R & M Londonderry Turnpike, LLC** **Map 49 Lot 54**

The reason for the abatement request is the owner's concern of the overall assessment when compared with an appraisal value indication of \$239,000 as of 4/1/2014. The evidence supplied for this abatement request is the same evidence that was presented during the previous BTLA hearing. David Ross made a motion to recommend to deny the abatement request for 2016. Donald Winterton seconded the motion. The motion carried unanimous.

c. **Granite HDC, LLC Hooksett Road** **Map 14 Lots 14 and 34**

The reason for abatement is the owner's concern with the overall assessment when compared to the auction purchase price of \$60,000. The subject property is part of a successive year appeal. Previous years have been appealed to Superior Court.

Jay Hodes representing the Town had informed the Town the parties had reached a settlement agreement. David Ross made a motion to table the abatement request. The motion was seconded by Donald Winterton. Motion carried unanimous.

d. Poojakasi LLC 45 Londonderry Turnpike Map 49 Lot 7

The subject property is an office building and service shop on a 3.08 acre lot. The owner's concern is with overall assessment when compared to the purchase price of \$1,100,000 on 12/16/2013. An income approach indicates a market value of \$890,000. The building previously was occupied by Signature Press and now since has moved. So there is no income from this tenant. Donald Winterton made a motion to recommend to reduce the assessment by \$110,600 to \$1,175,200 and abate \$2,918.73 to Poojakasi LLC. Timothy Tsantoulis seconded the motion. The motion carried unanimous.

e. John A. Leavitt 1B Meadowcrest Road Map17 Lot 32-3

The taxpayer has requested an abatement due to concern with the land value due to an easement or ROW through two other properties. It appears that the land value should be adjusted in a similar manner as the abutting property. Timothy Tsantoulis made a motion to recommend to abate in the amount of \$475.02 and change the assessed value to \$251,500. The motion was seconded by Donald Winterton. The motion carried unanimous.

f. Manchester Sand & Gravel Head's Pond Map 3 Lot 29

The subject property is Head's Pond. The reason was the abatement request is the owner's concern with the assessment of the property and being listed as being owned by them. The property is entirely Head's Pond which is considered a great pond by statute should be held in trust by the State of NH for public use under RSA 271:20. Donald Winterton made a motion to recommend the abatement request be granted. Timothy Tsantoulis seconded the motion. The motion carried unanimous.

g. Manchester Sand & Gravel Manor Drive Map 6 Lot 22-71

The subject property is 16.69 acres and the owner concern is with 15.69 acres of the parcel which is considered undevelopable. The owner of record is Carriage Manor of Hooksett Condo Association and not Manchester Sand & Gravel. Timothy Tsantoulis made a motion to table the Manor Drive abatement application 16-015 until we find out the owner of record. Donald Winterton seconded the motion. The motion carried unanimous.

h. No. New England Telephone 109 Cross Road Map Tel Lot 001

The subject property is the right of ways, poles and conduits of Northern New England Telephone. The taxpayer's opinion is that the assessment is illegal

and/or unconstitutional. The subject is currently under appeal. Donald Winterton made a motion to recommend that the abatement request be denied. The motion was seconded by John Giotas. The motion carried. Timothy Tsantoulis recused himself because his employer is joint owners with Fairpoint.

i. NERR, LLC 180 West River Road Map 24 Lot 57

The reason for the abatement request is the taxpayer's opinion is that the market value is \$2,200,000 based on comparable sales. The applicant did not base their opinion of value on the actual square footage of the property or take into consideration the lot size difference between the subject and the comparables used. Donald Winterton made a motion to recommend the abatement request be denied. Timothy Tsantoulis seconded the motion. The motion carried unanimous.

j. Twenty-Eight Acres Mgmt, State of the Art Storage LLC as Lessee 1160 Hooksett Road #C Map 39 Lot 36-C

The reason for the abatement request is the taxpayer's opinion is that the market value is \$1,180,000 based on a pro forma income approach. After review the assessor did not fully agree with the value conclusions. Timothy Tsantoulis made a motion to recommend the abatement be denied on the property at 1160 Hooksett Road. The motion was seconded by Donald Winterton. The motion carried unanimous.

k. Burgess Mobile Homes 21 Embassy Avenue Map 39 Lot 1-56

Previously the Council had abated a portion of the taxes owed by previous owner on the property at 21 Embassy Avenue. Mr. Burgess could not remove the mobile home because there were taxes owed. The Council's decision was after April 1st so the mobile home was assessed for 2017. The consensus of the Board was not to address the issue outside of abatement process. The owner can apply for an abatement after the second tax bill is issued. No action was taken.

l. Revolution Networks, LLC Public ROW Map REV Lot 001

The abatement request was reviewed by George E. Sansoucy the Town's utility appraiser. It is his opinion the request has not been supported by credible value, original cost or vintage year to the Town, or credible basis for the requested value. Donald Winterton made a motion to recommend denial of Revolution Networks request for an abatement. Timothy Tsantoulis seconded the motion. The motion carried unanimous.

David Ross made a motion to enter into nonpublic session at 6:00 PM under RSA 91-A:3II(c). A roll call vote was taken.

Donald Winterton Yes

Timothy Tsantoulis Yes
David Ross Yes
John Giotas(alternate) Yes

Donald Winterton made a motion to exit nonpublic session at 6:05PM. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.
David Ross made a motion to seal and restrict the minutes. Donald Winterton seconded the motion. The motion carried unanimous.

3. ADJOURNMENT

David Ross made a motion to adjourn at 6:05 PM. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk