

**Minutes of the Board of Assessors  
Meeting of June 6, 2019**

A meeting of the Board of Assessors was held on Thursday June 6, 2019 at 8:15AM in room 208 at City Hall, 229 Main Street, Nashua, NH 03060.

**Members Present:**

Daniel Hansberry

Robert Earley

**Assessing Staff Present:**

Michael Mandile

Amanda Mazerolle

Greg Turgiss

Gary Turgiss

Doug Dame

Cheryl Walley

**Other City of Nashua Staff Present:**

Administrative Services Director Kimberly Kleiner, Corporation Counsel Steven Bolton, Deputy Corporation Counsel Celia Leonard

**Also Present:** Mr. Rob Tozier of KRT Appraisal

**Mr. Hansberry**

Good Morning, welcome to the June 6, 2019 board of assessor meeting. I am Daniel Hansberry and to my right is Robert Earley. To my left is Ms. Cheryl Walley, Department Coordinator, Corporation Counsel Steven Bolton, Deputy Corporation Counsel Celia Leonard and Director of Administrative Services Kim Kleiner.

This meeting is recorded by a written transcript and also by audio tape. Please direct all testimony into a microphone and only one person to speak at a time. If you do not already have a copy of today's agenda, please feel free to get a copy at the rear of the room. Today we will be hearing requests for abatements from property owners who are disputing their assessments and approvals or denials of exemptions and/or credits. A decision may be taken under advisement and involved parties will be notified at a later date. Per the City of Nashua bylaws a minimum of two or more affirmative votes are required to approve any application. In addition, this board will hear any and all scheduled cases as long as a quorum of two voting board members are present at this meeting. Any citizen has the right to contest a decision that the board makes. To appeal a municipality's decision on an abatement application a taxpayer may appeal to either the Board of Tax and Land Appeals or to the Superior Court but not to both. Please contact the Assessing Department for more information. Please direct all testimony to this board and not to anyone in the audience. If you have questions they are to be directed to the board and we will get them answered. When directing

testimony to this board please announce your name and address clearly for the record. Please silence or turn off your cell phones. If you need to have a conversation please feel free to step out into the hallway. Ms. Walley are there any changes to today's agenda?

Ms Walley

No, there are not.

Mr. Hansberry

Does anyone have any questions before we begin? So is there a motion to waive the reading of the minutes of the board of assessors meeting which was held on Thursday, May 16, 2019 accept them and place them on file? This would include both the public and the non-public minutes.

Mr. Earley

**MOTION BY** Robert Earley to waive the reading of the minutes for both the public and non-public sessions that were held on Thursday, May 16, 2019 accept them and place them on file.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

The next item on the board's agenda is unfinished business regarding the property located at 10 Briarcliff Drive. We discussed this at the last meeting and there was a presentation by the taxpayer's representative and we failed to actually vote on the property.

Mr. Early

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 10 Briarcliff Drive.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Is there a motion to approve the Board of Assessors Decision Report from the May 16, 2019 meeting as presented.

Mr. Earley

**MOTION BY** Robert Earley to approve the Board of Assessors Decision Report from the May 16, 2019 meeting as presented.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

There are no communications to be acted on. Ms. Kleiner has a report regarding a Division update.

Ms. Kleiner

Good morning members of the board. We just wanted to update you briefly on where the Division is and then one item that I'd like to update you from the May 2nd meeting. Currently the division office has been set up. It is in the front hallway of the first floor where you often see the Board of Aldermen and city staff photos. That's 126, we are located there and the Division main office has been set up. Currently the Mayor's new Chief of Staff does not start until next Monday on the 10<sup>th</sup>, so until then I am still performing dual roles and there will be some training once she comes on board. There is one item I would like to tentatively address. We are looking at June 17<sup>th</sup> which is a Monday evening at 6:30 for our Assessing 101 with the public. The staff and I are still currently putting together that presentation which we do expect to have some one-on-one with members of the public that may have questions about their property at the end. So we will give you more information on that but we will start to get it out to the public. Again, that's Monday June 17<sup>th</sup>. Back on the May 2<sup>nd</sup> meeting the board had an A-9 form for St. Mary & Archangel Michael Coptic Orthodox Church in front of you and you acted on that. You approved the religious exemption. After that a member of the public came to me. There seemed to be some concern as to whether Mr. Greg Turgiss had actually entered 43 Chandler Street. I approached Mr. Turgiss and we had some discussion. Mr. Turgiss was there to actually look at the building permit and the property at 41 which is being renovated. There seems to have been some miscommunication amongst our staff as to what his purpose was there that day. That was a very valid reason to be there. To look at the progress on that building permit for that building. That building is being renovated and that is not one covered under the A-9. We sent Mr. Turgiss back out to look at the 43 which is the parsonage. He did that. We have photos. He spoke at length with the church staff and with a member of the church who takes care of the property. We see no reason at this time that that property wouldn't fall under the A-9. We don't believe that there is any reason to bring the A-9

forward again for any review. It is being used. It is also being cleaned up and renovated a little but they did indicate that the pastor stays there prior to his church services and there is at least one room within the building that is used for some schooling. So we wanted to clear that up. It has been looked at. We have pictures if the board so chooses to look at them of inside the parsonage but we don't feel that that requires any action at this time.

Mr. Hansberry

OK, any questions Mr. Earley?

Mr. Earley

No questions.

Mr. Hansberry

Thank you very much. Next on the agenda is Mr. Douglas Dame who is one of the Commercial Assessors for the City. Mr. Dame?

Mr. Dame

Yes, thank you. I have an abatement request for 275 Amherst Street which I have evaluated. It is the Ruby Tuesday's restaurant located at Turnpike Plaza on Amherst Street. Are there any questions from the board please?

Mr. Hansberry

Mr. Earley?

Mr. Earley

No, I don't have any questions.

Mr. Hansberry

I must confess when I first looked at the numbers in isolation I was taken aback but then when I looked at your research it was clear that the adjustment should be made. I think not only did you make a convincing case that this was appropriate but a compelling case.

Mr. Dame

Thank you.

Mr. Hansberry

You are welcome. Is there a motion regarding this property.

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 275 Amherst Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Do you have anything further Mr. Dame?

Mr. Dame

I do not.

Mr. Hansberry

OK, thank you very much.

Mr. Dame

Thank you.

Mr. Hansberry

Alright, next on the agenda are the abatements that are going to be presented by Mr. Gary Turgiss who is one of the Residential Assessors for the City. Mr. Turgiss?

Mr. Turgiss

The first one I have is an abatement on 13 Woodland Dr. Any questions on the information that I had submitted on that one?

Mr. Earley

I don't have any questions.

Mr. Hansberry

Is there a motion regarding that property?

Mr. Earley

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 13 Woodland Drive.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES  
**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

The second one I have is an abatement for 68 McKean St.

Mr. Hansberry

Are there any questions on that?

Mr. Earley

Yes I have a question. The property card indicated 14 total rooms with 8 bedrooms and now it is reduced to 10 total rooms with 5 bedrooms. Was that misinformation on the card or had the owner modified the property?

Mr. Turgiss

That information was from when they transferred the files from the old VAX system to the current Patriot system it took two units listed with a certain number of rooms and multiplied it by two. That's where it increased it up to 14 and 8 bedrooms where it really only has 10 and 5.

Mr. Earley

Oh ok. That's the only question I have.

Mr. Hansberry

Is there a motion regarding the abatement at 68 McKean Street?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 68 McKean Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Turgiss

The third abatement that I have is a property located at 43 Vine St. This property needs a lot of work as you can see from the information that I supplied. Any questions on any of that information?

Mr. Hansberry

Mr. Earley?

Mr. Earley

Yes, I have one question. The maiden wooden foundation is rotten. Is the foundation of the building actually wood or the framing?

Mr. Turgiss

The back part of the building has no foundation underneath it. The front part of the building has a basement that's made out of granite. The back part of the building has no foundation underneath it. It is basically the wood put onto stones that are just sitting on the ground and that's the part that is starting to rot out.

Mr. Earley

Oh ok. I have no other questions.

Mr. Hansberry

Are you ever faced with a situation as an assessor where you inspect a property and you have a question about the integrity of the structure and feel obliged to convey that information to the building department?

Mr. Turgiss

Yes, that does happen. We talk with the building department and code enforcement in some of these cases.

Mr. Hansberry

Is there a motion regarding the property at 43 Vine St?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 43 Vine Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

The next one that I have is a townhouse condominium at 41 Glastonbury Drive. Any questions on the information supplied.

Mr. Earley

I don't have any questions

Mr. Hansberry

Nor do I.

Mr. Hansberry

Is there a motion relative to the property at 41 Glastonbury Drive?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 41 Glastonbury Drive.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

The fifth abatement that I am representing today is 70 Ramsgate Ridge. This one I am recommending a denial. The assessment that we have arrived at seems to be in line with the market at this point in time. Any questions on this one?

Mr. Earley

I don't have any questions.

Mr. Hansberry

So is there a motion relative to the property at 70 Ramsgate Ridge?

**MOTION BY** Robert Earley to deny the abatement for the property located at 70 Ramsgate Ridge.

**SECONDED BY** Daniel Hansberry

VOTE:



Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

The next abatement that I have is a property located at 11 Stanstead Place, a townhouse. Are there any questions on the information supplied?

Mr. Hansberry

Mr. Earley any questions?

Mr. Earley

No questions.

Mr. Hansberry

Nor do I. Is there a motion relative to 11 Stanstead Place.

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 11 Stanstead Place.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

The next one that I have is a property located at 46 Stanstead Place, this is another townhouse. Any questions on the information that has been supplied?

Mr. Earley

I don't have any questions

Mr. Hansberry

Nor do I.

Mr. Hansberry

Is there a motion relative to 46 Stanstead Place?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 46 Stanstead Place.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

The next abatement that I have is a property located at 44 Lochmere Lane. Any questions on the information supplied on this? This one is basically data corrections with the property.

Mr. Earley

No, I don't have any questions

Mr. Hansberry

Nor do I.

Mr. Hansberry

Is there a motion relative to the property at 44 Lochmere Lane?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 44 Lochmere Lane.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

The last one that I have is an abatement for 30 Donna Street. Are there any questions on any of the information that I supplied.

Mr. Earley

I don't have any questions.

Mr. Hansberry

Nor do I. Is there a motion relative to 30 Donna Street?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 30 Donna Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Does that conclude your report?

Mr. Turgiss

That's all that I have.

Mr. Hansberry

Thank you very much.

Mr. Turgiss

Thank you very much.

Mr. Hansberry

Mr. Greg Turgiss?

Mr. Turgiss

The first abatement I have is 6 Bitirnas Street. Any questions on that?

Mr. Earley

Yes, I have a question. Do you know what the 2015 sales price was? This was purchased in 2015.

Mr. Turgiss

I do not. It was a relative sale. It was the gentleman's aunt's house. It was left to him so I believe there was no money transaction.

Mr. Earley

I don't have any other questions.

Mr. Hansberry

So is there a motion for the property at 8 Bitirnas Street?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 8 Bitirnas Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

The next abatement I have is 61 Searles Road. Is there any questions on that?

Mr. Earley

I don't have any questions.

Mr. Hansberry

So is there a motion relative to the property located at 61 Searles Road?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 61 Searles Road.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

The next one is 21 Saturn Lane. Any questions on that property?

Mr. Earley

I don't have any questions on that.

Mr. Hansberry

Nor do I. Is there a motion relative to 21 Saturn Lane.

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 21 Saturn Lane.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

310 Brook Village Road, Unit 35. Any questions on that?

Mr. Earley

I have one question. Do you know what the owner's request on that abatement was?

Mr. Turgiss

\$110,000

Mr. Earley

I don't have any other questions.

Mr. Hansberry

There is a discrepancy here right, is there? No, alright. So is there a motion?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 310 Brook Village Road, Unit 35.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

8 Strawberry Bank Road, Unit #4. Any questions on that?

Mr. Earley

I do not have any questions.

Mr. Hansberry

Nor do I. Is there a motion relative to 8 Strawberry Bank Road?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 8 Strawberry Bank Road, Unit #4.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

210 Brook Village Road, Unit 35. Any questions on that?

Mr. Earley

I don't have any questions.

Mr. Hansberry

The question that I had was on the square footage of the properties. This property was the largest by square feet and yet it is coming in with the lowest assessment.

Mr. Turgiss

It is a one-bathroom unit, the other one was a bath and a half unit.

Mr. Hansberry

Alright, however the other two that are being used as comps have just one bathroom, correct?

Mr. Turgiss

Two of them yes, comps 2 & 3.

Mr. Hansberry

You feel comfortable with that assessment obviously.

Mr. Turgiss

I do.

Mr. Hansberry

Is there a motion relative to 210 Brook Village Road, Unit 35?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 210 Brook Village Road, Unit 35.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

4 Knightsbridge Drive, Unit 1107. Any questions on this?

Mr. Earley

I don't have any questions on that one.

Mr. Hansberry

Is there a motion relative to 4 Knightsbridge Drive, #107.

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 4 Knightsbridge Drive, Unit 107.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

12 Gary Street. Any questions on that?

Mr. Earley

I have a question. Do you have any idea why it was assessed so much higher than its neighbors?

Mr. Turgiss

It's a newer home. It's manufactured housing and they are a little bit difficult sometimes to get the assessed value straight. Even brand new there are different qualities in the actual home itself, which makes it very difficult to fit the model for the update.

Mr. Earley

Are there a limited number of sales comps that you can use?

Mr. Turgiss

In this case yes because you are looking for a similar quality home in a similar park of a similar age.

Mr. Earley

I don't have any further questions.

Mr. Hansberry



Is there a motion relative to the property at 12 Gary Street.

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 12 Gary Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Turgiss?

Mr. Turgiss

6 Satin Ave. Any questions on that?

Mr. Earley

This is another fairly new one.

Mr. Turgiss

Correct. Very similar to the previous one. Very similar situation.

Mr. Earley

I just wonder if the age of the unit, it says average condition but for a new home, that means better condition than the neighbor's I would say.

Mr. Turgiss

Depending on what the neighbor's house is.

Mr. Earley

Right, I wonder if we could re-visit this one?

Mr. Turgiss

OK.

**MOTION BY** Robert Earley to table the abatement for 6 Satin Ave. until further assessment.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

You have one more Mr. Turgiss correct?

Mr. Turgiss

Correct. 11 Brenda St.

Mr. Earley

I have the same concern on this one. It was built in 2017. Again, I think I would like to have this one re-assessed or reviewed. A 21% reduction and it's virtually a brand new unit.

Mr. Turgiss

In this case I believe the home was purchased for \$116,000 but I can find out for sure.

Mr. Earley

\$116,000?

Mr. Turgiss

\$116,000, yes.

Mr. Earley

That was one of my questions, what was the sale price?

Mr. Turgiss

Where it's manufactured housing the sale price for the first transaction does not.

Mr. Earley

KRT came up with the \$155,800?

Mr. Turgiss

I believe that is correct, yes.

Mr. Earley

And the neighbors were \$100,300 and \$126,300. I don't know. What do you think?

Mr. Hansberry

I think now that we know the sales price I think that definitely has a bearing on it.

Mr. Earley

I retract my request.

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 11 Brenda Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Does that conclude your report.

Mr. Turgiss

That concludes my report

Mr. Earley

Can we go back to 6 Satin Ave? Do you happen to know the sale price on that one?

Mr. Turgiss

No I don't. I can find out for you if the board would like. I would suspect it would be in a similar price range because it is a similar home but I would be happy to talk to the park management who sold the home, find out the sale price and report it to you at the next meeting.

Mr. Earley

That would be good. Thank you.

Mr. Hansberry

Thank you very much

Mr. Turgiss

Thank you

Page 19 of 46

Mr. Hansberry

Next on the agenda is Mr. Michael Mandile who is one of our Residential Assessors. Mr. Mandile?

Mr. Mandile

Good Morning

Mr. Hansberry

Good Morning.

Mr. Mandile

My first abatement is on 17 Prescott Street. Does the staff have any questions?

Mr. Earley

I don't have any questions.

Mr. Hansberry

It's not really directly related to the property. That runs parallel to Amherst Street, correct?

Mr. Mandile

Yes

Mr. Hansberry

Now with the Broad Street Parkway, can you see the Broad Street Parkway from that street?

Mr. Mandile

You can hear it.

Mr. Hansberry

But you can't see it.

Mr. Mandile

No

Mr. Hansberry

Thank you. Is there a motion relative to 17 Prescott Street?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 17 Prescott Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Mandile?

Mr. Mandile

My second abatement request is for 46 Cushing Avenue. This one is also based on condition. Are there any questions?

Mr. Earley

I don't have any questions.

Mr. Hansberry

Nor do I. Is there a motion relative to 46 Cushing Avenue?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 46 Cushing Avenue.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Mandile?

Mr. Mandile

Third abatement is for 33 Sawyer Street. This one also is based on condition. Any questions?

Mr. Earley

I don't have any questions on this one.

Mr. Hansberry

Is there a motion relative to 33 Sawyer Street?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 33 Sawyer Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Mandile?

Mr. Mandile

The fourth abatement is for 15 Baltimore Road. This is located in Trestlebrook. This one is based on condition and sales. Does anyone have any questions?

Mr. Earley

I don't have any questions.

Mr. Hansberry

Nor do I. Is there a motion relative to 15 Baltimore Road?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 15 Baltimore Road.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Mandile?

Mr. Mandile

The fifth abatement is for 715 West Hollis Street. This is quite a unique property. It's based on condition and sales. Does anyone have any questions?

Mr. Earley

I don't have any questions.

Mr. Hansberry

Nor do I. Is there a motion relative to 715 West Hollis Street?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 715 West Hollis Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Mandile

Yes, the last one I have is on the agenda but it's not on the list here. It's for 8 Elystan Circle. This is based on sales. Does anyone have any questions about this?

Mr. Earley

I don't have any questions.

Mr. Hansberry

Nor do I. Is there a motion relative to 8 Elystan Circle?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 8 Elystan Circle.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Alright next on the agenda is Mr. Tozier from KRT. If you would come forward please?

Mr. Tozier

Good Morning. The first one I have this morning is 46 Berkeley Street.

Mr. Hansberry

I'm sorry. We have the appointments before from the property owners. I have called you out of order and I apologize.

Mr. Tozier

That's fine. Would you like me to stay here or go back to the audience?

Mr. Hansberry

We have appointments regarding the abatements that are being presented. The first one is Mr. and Mrs. Michael Ortolano regarding KRT's recommendation for their 2018 abatement.

Mr. Hansberry

If you could just state your name and address for the record please?

Ms. Ortolano

Laurie Ortolano, 41 Berkeley Street.

Mr. Ortolano

Michael Ortolano, 41 Berkeley Street.

Mr. Hansberry

Good Morning.

Ms. Ortolano

I think we'd just to just kind of cut to the chase and present what we think is reasonable and then give some back up and some communication on why we think it is reasonable. The abatement when we saw it last week was not in the format we were expecting the abatement to be in. We thought that the format would be a similar format used by the city and it was not. So Mr. Tozier did a sales grid but disqualified it because he had come to the property and made some data adjustments, and we would like to use the median in the sales grid which I believe was \$622,000, apply the ratio, which is what you're doing for all the properties you are reviewing here. You're taking the median that are brought in by your assessors and applying the ratio to them. We would like the ratio applied to the median off the sales grid that he presented and have the abatement taken down to \$590,000. That we consider more reasonable. What we know and what we have discussed with the board is that this process is not an exact science. The CAMA model is an average. It looks to mass everything together and create, you know, some average numbers for the city. I have pointed out to you folks some of the streets

Page 24 of 46



where the model seemed to fall apart. One of them was Monadnock right around the corner from me. Three data points were used by KRT in their model. One was a home sold in April of 2018, March of 2018 for \$232,000 and the KRT model put it at \$200,000. So there's a 14% difference on that home. In 11 of 2017 data used in the model, sales data, a house on that street sold for \$355,000, the KRT model put it at \$269,700. That's a 24% difference in the sale price and the assessed value and these are data points used by the model. I am pointing this out because it shows that the model isn't always right and when I took the States Statutes class with Kim, one of the chief assessors, I believe it was a gentleman from Durham, noted that all of this CAMA work is the work of averages. The work of creating a model. And that's where you can have some problems. That's why we allow the property owner as an individual to abate and to have an individual assessment done based on sales data and that didn't happen here. I think KRT is truly a mass modeler. That's their business and that's their business model and they're sticking to it for the abatement process but I don't think it's the right process to use for an abatement. It certainly is going to take the 25 or 30 abatements they have and produce very different results from what you're doing as a city. The other thing, you folks have looked at a lot of abatements up here and they're all over. I just listened to them. They treat deferred maintenance or a maintenance issue with a home as a reduction in an assessment. I have seen it over and over again. I have watched it for the last 30 minutes here. When Rob came to our house we have a leaky roof in two of the rooms. I didn't point it out to him because I turn around and count that as my maintenance issue. I have actually had a leak repaired twice on that slate roof that has not been corrected and because the ceilings are plaster, it blistered the plaster in our bedroom. Had it all re-plastered and the leak's back again, so we have got to work on that. We do have a slate roof and out of the three comps that he used we are the only slate roof property. When he came we pointed out that we have water infiltration through the brick that was not seen by Greg when he came to the property in October. It's blistered the whole inside wall in the living room which is the plaster in lathing. The old wall. We had it sprayed with a water sealant but we have the water issue also upstairs in the main hallway of the home. Really the entire house needs repointing. That's a multi-year job and it is also a very expensive job. Somewhere in the order of \$70,000 for a re-pointing. That's the maintenance associated with age. Now, I am not complaining that our assessment needs to be reduced on that but you are reducing everyone else's assessment for these types of issues. It seems to me that that plays into the age of the home and what we have to do because we live in an older home. While Rob was willing to take the EYB from 1994 and reduce it to 1989 which he said was relative to other homes in the neighborhood, it really isn't and I am going to show you some cards that show you why it isn't. The home that I asked about, my neighbor's home at 46 Berkeley Street, on my block across the street, had an EYB when I looked at it in the fall, of 1974 and that was a well-done property that I emailed him and said well that's 1974. I didn't realize in his or KRT's move to raise that property up a good bit they changed it to 1989. So that became the benchmark to say our house can come down to 1989 and be equivalent. You know I have a very big concern with having KRT do these abatements. I don't think they're the right outfit to do them, that this is not what they do. When I met with Kim in April the one thing I asked is that we be treated as everyone else on an abatement in the city and that they be given an example of how abatements are done so they know the model that's being used and that that was really important to us that we just have an opportunity to be treated the same as everyone else here and it just didn't happen. The other thing is KRT came down the street after

the re-evaluation and did two more drive-downs. John Griffin gave, I believe Rob, 55 property cards and he said he gave him the whole stack of the street and had him come down and look at the street again in more detail and correct homes that were not correct. What they really did was corrected the homes that were called out in our package that we gave to KRT and the city saying that we wanted our assessment lowered because these other properties are very low. So they went to those other properties I called out and they raised them all up. It was almost as if they targeted the specific properties I listed which I didn't understand exactly why they did that, why they didn't do others that were on the street that were so far off, and they didn't. I didn't understand why they only did Berkeley Street because the package we gave to the city contained Concord Street and Chester. Our block behind us is Chester. We looked at our block. We had some nice comps right behind us, in our backyard. So we used those because we felt it was relative to our neighborhood. When I asked Rob why didn't you go look at Chester. Why didn't you look at Concord. The reason given was because the city hadn't instructed him to do that. So they said go in and do a bird's-eye view and target the homes that she looked at on Berkeley Street and the email will show from Rob that the properties were in fact changed...5A, 13, 17, 46 and 50 were all changed and they were changed based on a grade that wasn't correct on 5A right down by Laton St. It went from a C to a B. And then all the others were changed for unknown renovations or renovations due to a fire, which was 17 Berkeley Street and if you recall that was the "bee in our bonnet". The problem I have with 17 Berkeley Street which went to an assessment of \$575,000. That's a hip roof brick home, very similar to ours, only all new construction built by the vice president of a construction company. It's a very nicely done home. So is ours. I accept that but the value of \$575,000 was very generous for a new-construction home. The concern I have is when KRT took that property card and drove down the street, that card was completely wrong. The conditions of the kitchen and bathroom were average, the EYB was 1959. While they say it was due to a fire, that home had 6 visits by our assessors. Both Turgiss brothers between the two of them made six visits to that property. So KRT is seeing a home that our guys went into six times. Did they recognize that the card was never fixed? That it was wrong and the condition of the home was completely wrong? I don't know but let's assume they did. They looked at a property like that 3400 square feet, hip roof, brick, added a third garage and a mud room, all brand new at \$575,000 and somehow a brick hip roof home that's 1925 that's restored with all the old stuff in it on our end is \$682,000. Actually the property was not reviewed correctly when Greg came to it and he missed the patio and the gas insert so the property really was around \$687,000 when you looked at the addition of the patio and the gas-insert fireplace, which we knew it was going to go up a little. So I'm sitting at \$687,000 and 17 Berkeley is at \$575,000 with KRT's value. That was difficult. Now I just told you that KRT went down and did this review. The problem I have is when they started at 1 Berkeley Street, this is a 1901 colonial that has absolutely fallen apart. It is in serious dilapidation. There are squirrels going in and out of the home. You could probably stick your hand in it through the wall, it's bad. It has an EYB of 1959 which I agree but the grade on this property was left as a B and the valuation was \$400,000. This is not a B property. This is a D property that probably should have been dropped down around \$250,000. But this is what they looked at and they said it's a B. Meanwhile they took 5B, three homes up from it, and changed it to a B property as well because it was a C and that's a lovely property. So how can this be a B? If you go up the road to 32 you got this beautiful, very nicely maintained restored home. It's been in great shape since we moved in. This is an 1890

conventional home, 3,000 square feet. The EYB right now on this property is 1959. It's assessed at \$406,000. It has a grade of a C. How can this be a C and this be a B and they're virtually the same price? When he drove up and looked at these homes how do these end up the same?

Mr. Earley

Mrs. Ortolano was that second one upgraded to a B did you say?

Ms. Ortolano

No, this is a C. It never got changed. He only changed one property that was a C to a B but there were four properties that were C's that should have been changed. All of them and the EYB's don't make sense. I want to show you another. This is a lovely home. I am picking from very nice homes because we have a lovely home and we deserve to pay our fair share. This lovely home is in the same block where the neighborhood influence is 1.25. So we are all on the same land value here. 26 & 41 have the same land value. The land value changes at Courtland. When you go from Courtland down to Laton they drop the influence factor to 1.05 and the lands drop about \$25-30,000 on land value from that point down. The buildings are all rated similar but that's where you lose some land value as you go towards Laton. This is in the block that's considered the upscale block. This is a really lovely property, 3800 square feet. It's 500 sf bigger than us. It's got an EYB of 1959 and the grade is a B-. We are a B+. It's assessed at \$450,000. That's a really big nice home. OK and think we are at \$587,000. The building value on this house is \$282,000. Our building value is \$500,000.

Mr. Earley

I think you said \$687,000 correct?

Ms. Ortolano

Yeah, but I'm talking building when I subtract the land. When I take the \$169,000 off the land and we're at \$582,000 we are about \$512,000 on our building value. I say \$500,000 but close enough. Just to give you an idea this property is a pretty run down property. It needs a lot of maintenance. It really does. The windows are very old, they're broken. It's a tired home. It's got an EYB of 1959. I think that's great but that's a grade B home too. I don't think that's a B grade. It's at \$385,000. I don't mind the \$385,000 but I'll tell you what when you go back and you look at this, these two are the same, that's pretty tough. This is in a better neighborhood. This has the lower neighborhood rating so the land on this one is \$30,000 lower. The building here is just slightly more than the building here. That just strikes me as odd, very odd. Just want to show you one other. This property is right down the street from us. This is a beautiful property really lovely maintained. Pristine. It's a 1920 colonial, like us 1925, similar. It is on 1.26 acres. This is a big lot over past Bellavance's property. It has an EYB of 1964. It's actually a slightly lower grade than that. It's just a B and not a B+. It's 3900 sf. It's almost 600 sf bigger than us. It's assessed at \$532,000 and we are at \$687,000, so when we ask you to consider accepting the \$622,000 that KRT did, applying the ratio

that would take it to \$589,900, \$589,500, do it \$590,000 and accept that I don't feel we are being unreasonable. It kills me to be identical to 17 Berkeley Street or above it when that is a hip roof, brick home so similar to ours, neither has a pool, exact same lot, I know it's pushed down a little but it's all new construction. As a new construction home with a three-car garage and a mud room, we are above that. So when I show you these homes, there's no equity for us. There's a lot of us on Berkeley St that can't find equity. This process doesn't get me to equity. We are not being treated fairly right now when you put me at \$590,000 it's not fair but I can't do anything about it. I have to take all these homes to the BTLA and fight to have them all raised. That's the only thing I can do. A lot of these homes ended up low because the city did not capture permits that were pulled. They left them. They left them. Our sister home that is used in the data at 45 Berkeley Street was bought for \$550,000. Pulled a permit immediately, gutted the home, rebuilt the kitchen, rebuilt the bath. Did not occupy the home for 6 months. It was a dumpster out there that was filled and filled and filled. Your guy came by and saw it. Did not go into it. He might have been denied entry. Then when it came time to value the permit, he put \$0 on it and the property was never valued for any of the renovations.

Mr. Hansberry

Mrs. Ortolano I am going to ask you to take a couple of minutes to summarize because it is supposed to be 15 minutes per party.

Ms. Ortolano

OK so our summary is we ask you to accept the sales grid that KRT provided at \$622,000, apply the ratio to that and give us that as our assessment. We also ask that you consider not using KRT from this point forward because we were the only ones who had that grid put in. 47 didn't get a grid, nobody else did. I think you have got the wrong people doing the individual appraisals here. I'm going to tell you both, you need a chief because for us we had nobody to go to. We don't have a chief to call up on the phone and say look at this data-look at this process, it doesn't seem right, help us out. There is nobody to go to. It is very difficult for the homeowner in this city. Thank you.

Mr. Hansberry

Thank you very much. OK next on the agenda is Mr. Michael O'Connor if you would come forward please and for the record state your name and your address please.

Mr. O'Connor

Sure, it's Mr. Michael O'Connor, 42 Berkeley St. I'd like to just approach and give you this. I will hang onto one. This I addressed in my.

Mr. Hansberry

If you could give it to the clerk please.

Mr. O'Connor

Thank you for listening to my response to the abatement recommendation that I received from Mr. Robert Tozier dated 30 May and in talking with the office I was given a deadline of noon the following day to submit my response. Hence as I said I was working both those days, the 30<sup>th</sup> & 31<sup>st</sup> and if you read my letter in response that is why I asked to do these pictures on the weekend and bring them to the meeting. It turns out there is one additional picture that is the third page here which I took this morning. I think it helps bolster the point I want to make. I am just trying to address a few outliers. We live in a great home, great neighborhood, great city. I think my assessment is pretty pretty close. I thought you are about 4% off. Now that probably seems picky and I am not obsessed with this assessment issues that have gone on since last summer but let me confess, I am a data person. I come by it somewhat by nature and honestly because that is what has been drummed in my head since I went to school. I deal all day long in data. Even before your antiquated VAX, I was hired by Digital Equipment Corporation in 1978 to work on the predecessor of the VAX. I have been doing this a long time. So when I received this invitation from the city last summer to come and see the assessment, I brought my spreadsheet. I talked to a very nice gentleman. It wasn't Rob Tozier but it was someone from KRT. This was at Amherst Street. We were invited to discuss our issues so I brought my data. I sat down and he very nicely said sorry I can't talk about the specifics of the data. I can tell you our process.

What we will have to do is schedule a meeting with someone from the town assessing office. Great. This was before I was aware of anybody's name in the assessing department. So 6 weeks or so later Mr. Tozier, the brother that is sitting here came and he met with us and I had of course my spreadsheet. (unintelligible) Oh, I'm sorry. Apologies. Very pleasant individual, we had a nice chat, 15-20 minutes but basically the takeaway and this is not to be critical he said well one, this is very complicated. I agree your property card is very complicated. But the issues that I asked about all I heard was it's complicated, you would have to understand the inner workings of the system, and on the issues that I have talked about which were land evaluation, my one bathroom and a couple of other miscellaneous issues he just said well it's all sort of baked in and by the way it doesn't matter how we come up with the evaluation, State law says we are allowed to do anything as long as it's fair. So, good enough. The other takeaway, I said well what could we do to address these. Can't do anything today, you will have to abate. Hence we are here. I will have to say the admin staff on the few times I went down to pull property cards has been very helpful. Mr. Mandile who is here was the one when I went down and asked about it, he probably doesn't even remember the conversation but he told me what I would have to do to submit my abatement. I followed that and did my sales comps, I did my non-sales comparables and they were actually just a sub-set of my original spreadsheet. So what I basically submitted is what I consider a follow on with what Mrs. Ortolano said, sort of the outlier things. I believe our property compares pretty close to what KRT said is consistent with other similar properties. We are 96% similar. The issue that we have had and we have been trying to address it and we haven't figured out a way to do it is the one full bathroom. When any of the sales people call you and say hey did you ever think about listing your property? And you know so I'll pump them and say how difficult will it be with one full bath. They say well it is going to be difficult especially like we have young families moving into the neighborhood but really it is going to be a real difficult thing when you are calling any contractors other than a new foundation and everything.

Mr. Hansberry

Just to make certain that our data is correct, we are showing 1 and one-half bathrooms?

Mr. O'Connor

There is a half bathroom downstairs. Mr. Tozier's response to that is the property record only lists one full bathroom. Agreed, the property record card is correct in that regard so we are not questioning that but the one full bath though will be an issue when we sell in the next however many years. So that's one issue we brought up in our abatement. The second issue was the wet and musty basement. I wish it weren't so but it's the nature of the beast. We have a stone foundation that's....(unintelligible) well, when I read an open, thank you, so when I read a letter from, and I am not doing this just for the optics, our home happens to compare very well with the property at 4 Rockland Street. We didn't pick it because it was the Mayors but because the Mayors information was out there and it was easy to take a look at the card. OK? Mrs. Donchess wrote an open letter, ok shared, and mentioned the fact that she lived in a stone foundation or basement that was wet. In fact I think on her property card it says wet basement after rain. So Mr. Tozier says that he didn't observe it. I'm telling you it's there. That's not the issue. OK, I dispute his observation. Now whether it is germane, I would have liked that to be addressed. If you're telling me a wet musty basement is not a factor, OK, I can accept it. If you tell me that comparable to the properties, if we were to sell or put my house on the market, and we would do as well as any similar property with 2 full things, I can accept it ok, but I do not see those being addressed, I just see based on the above information it is recommendation is to deny the abatement. The last and this is really kind of a minor point, as I've stated in my letter to you. We have an area that is classified as a bulkhead. It is not a bulkhead. It's a door. (unintelligible) That's the door. It is not a bulkhead, which most of us know as this. In your 2016 property card, that really didn't matter. I know you have to classify it as something and I submit it is probably best classified as the basement that it gives access to.

Mr. Hansberry

Mr. O'Connor so that bulkhead, the blue bulkhead is not on your property?

Mr. O'Connor

No it is not, I put 'not' up ahead of it. What you're looking at, at the top is the door.

Mr. Hansberry

So it's a walkout basement.

Mr. O'Connor

(unintelligible) it doesn't really matter because the 2016 property card there was an 8% premium, I'm just going percentages here, on the 4/1/16 card on the 2/22/19 card that we are talking about today there is a 58% premium, the difference in that. You have got to classify it as something. I will finish up by saying this is a very minor point but now

that we can't have full confidence in the cards, and you start to look at every single thing, these things pop up and somehow you need to respond to that. So really if you do the difference, it would only matter of about \$500 in the overall undepreciated valuation but these are some of the details that have been brought to the attention of initially KRT then the follow up assessment and that is what I put in the abatement recommendation those details along with the details on the comparables. Not just the sales and all of that was just reduced to this. We don't agree and it is my recommendation to deny. So all I am asking for is clarify whether that wet, musty is a an assessment consideration or not and if the number of bathrooms is an assessment factor or not and I guess I'd also throw in that minor point about how you classify what you call a bulkhead which I call access to the basement. So thank you again for listening and I don't know if you have any questions about.

Mr. Hansberry

Mr. Earley any questions.

Mr. Earley

I don't have any questions.

Mr. O'Connor

Thank you.

Mr. Hansberry

Thank you very much. OK, Mr. Tozier, the first property that we have that you are going to be addressing is 46 Berkeley Street? Is that correct?

Mr. Tozier

Yes, 46 Berkeley Street. Do you have any questions regarding that property? It's basically data changes.

Mr. Hansberry

So it's factual information that was corrected.

Mr. Tozier

Exactly.

Mr. Hansberry

That's the extent of it, is that correct?

Mr. Tozier

Yup.

Mr. Hansberry

So is there a motion relative to 46 Berkeley Street?

**MOTION BY** Robert Earley to accept the abatement reduction for the property located at 46 Berkeley Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Tozier

The second one is 40 Berkeley Street. This one had a bunch of data changes as well as some observed deferred maintenance especially in the kitchen so that was accounted for in my re-assessment so are there any questions about what I did with 40 Berkeley Street?

Mr. Earley

I don't have any questions

Mr. Hansberry

Nor do I.

Mr. Hansberry

Is there a motion relative to the property at 40 Berkeley Street?

**MOTION BY** Robert Earley to accept the abatement reduction for the property at 40 Berkeley Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Tozier?

Mr. Tozier



The third one is 28-30 Berkeley Street. This is a unique situation given the neighborhood. It is a 2-family, a true duplex. There was a few changes in here, effective year built, minor data changes, a grade change and then there is some obsolescence applied for the fact that this is a really big large home in a really nice neighborhood that is a 2-family. It is my professional opinion that there was some sort of obsolescence that should apply to that so I accounted for that on the card.

Mr. Hansberry

Any questions?

Mr. Earley

No questions.

Mr. Hansberry

Is there a motion relative to the property at 28-30 Berkeley Street?

**MOTION BY** Robert Earley to accept the abatement reduction for the property at 28-30 Berkeley Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Tozier?

Mr. Tozier

Yes, the fourth one is the one you've already heard from the home owner, 42 Berkeley Street. I can address those items that were mentioned individually or if you'd like me to not, I can certainly not. It is my recommendation to deny.

Mr. Hansberry

Why don't I go through with the questions, have like a question and answer format, is that ok?

Mr. Tozier

Absolutely, yes

Mr. Hansberry

OK so the homeowner stated the assessment is off by 4%. Do you want to comment on that.

Mr. Tozier

I'd love to. 4%, I mean if we can get all of the assessments within 4% we are the greatest real company in the history of companies. 4% is just a small variance in mass appraisal so it is insignificant as far as stats go.

Mr. Hansberry

OK, a major concern came through both in the letter and then in the testimony is that he kept stressing that he has one bathroom but then he did indicate that in fact it is a bath and a half.

Mr. Tozier

A bath and a half. Yes.

Mr. Hansberry

Is there a big difference between having 2 bathrooms versus a bath and a half. Is that significant.

Mr. Tozier

Umm, no, I mean it is very typical for a home of this vintage to have just a bath and a half. There is no evidence that I could extract from the market that would say that there is any sort of obsolescence that should be applied for just having a bath and a half. If there were a second bath it would add value because it would be picked up. It's not there so it wasn't picked up. I don't see any reason to make an adjustment for just having a bath and a half.

Mr. Hansberry

The wet and musty basement.

Mr. Tozier

The card was noted. I didn't observe any when I was down there. There's a dehumidifier. I am sure when it rains like most of these old homes with stone foundations you do get some leakage and some seepage and it can cause mustiness. I didn't observe it. It was noted on the card that the homeowner had stated there was a musty smell. Again, I didn't see the need to additionally account for that because we would be applying that to hundreds of homes with similar foundations.

Mr. Hansberry

So is it uncommon to make a downward adjustment based on that issue? Is that what I am hearing?

Mr. Tozier

From my experience based on severity if I were to walk down there and see two inches of standing water and really smell a strong smell, know that you can't use it for storage and put anything down there, because you can't depend upon the water level staying below the cement, yes there would be an adjustment. I just didn't see that in this case.

Attorney Bolton

Mr. Chair?

Mr. Hansberry

Yes?

Attorney Bolton

Am I misunderstanding but I think there is a 2% adjustment being applied. Isn't that right?

Mr. Tozier

There is a func. It is unclear because it is cut off. I assumed there was a 2% func applied for the water in the basement issue, but it is cut off on the card so I don't know, but there is a 2% functional adjustment being applied to the property I am just not exactly sure what it is for.

Mr. O'Connor

There is an I-UFFI, 2%. That is fundamentally the question. Are you saying that that covers it, or not? I have heard some vague comments.

Mr. Hansberry

Is there anybody that can speak to that?

Mr. Tozier

I didn't put it there, so as historical data I didn't feel the need to take it off.

Mr. Earley

UFFI? That's what it says?

Mr. O'Connor

When he mentioned the 2%, I looked at the property card and the only thing that I can find that correlates to that is a line, I think it's in your depreciation section, there's an I-UFFI and it's 2%. Now if that's specific to a wet, musty basement and it's applied to people with wet, musty basements, that's what I would expect. Not that you don't have a wet, musty basement.

Mr. Earley

I believe UFFI is urea formaldehyde foam insulation. A type of insulation that was used back in the 70's that turned out to be toxic and it was usually removed after they found out it was toxic.

Mr. O'Connor

Right, we probably still have some remnants of that. I mean we have obviously tried to do upkeep over the years, but that's the only 2% I can find on the card.

Mr. Earley

So there wouldn't be any for the wet basement then.

Mr. Hansberry

Alright, and then the issue, I guess it is not what you would usually think of as a conventional basement walkout because you have to go down a flight of stairs based on the testimony, but it is clearly not a bulkhead. Would you address that issue also please?

Mr. Tozier

Yes, essentially it acts as a bulkhead. It doesn't look like a typical bulkhead but it is an enclosed bulkhead. I just made the assumption that in this CAMA the data was picked up consistently that it is the basement egress. You open the door, you have stairs to go down, and essentially it is functioning as a bulkhead. It is listed as such. \$1,000 in depreciated value did not seem unreasonable to construct a 5 X 6 enclosure so I made no adjustment for it.

Mr. Earley

Is that part of the door? Does it go into a larger room and there are stairs going into the basement?

Mr. Tozier

I believe you open the door and there's a little landing and you walk down the stairs to the basement, correct?

Mr. O'Connor

Yes, it lands in the basement. I know you have got to classify it as something; it is a 5 X 6 that goes down into that which abuts a dirt floor what used to be a coal bin. That coal bin is classified the same as the basement so I was thinking why isn't the other one just classified the same as the basement? Why is it this special bulkhead charge? You know if the dirt floor it abuts is valued as a basement, why is this? It is not used for anything, there is no storage there or anything. It is access to the basement.

Mr. Hansberry

Do you have any other questions?

Mr. Earley

I don't have any other questions, no.

Mr. Hansberry

Alright, so is there a motion relative to 42 Berkeley Street?

Mr. Earley

I would like to motion to take it under advisement. I just think we need to go over the numbers a little closer.

**MOTION BY** Robert Earley to take the information received for the property at 42 Berkeley Street under advisement.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Tozier?

Mr. Tozier

Yes the last one I have is two separate abatements for the same property at 41 Berkeley Street. Any questions on the first one?

Mr. Hansberry

Why don't we use the same question and answer format, is that alright with you?

Mr. Tozier

Sure.

Mr. Hansberry

Alright, the first question, the leaky roof twice repaired, needs to be repaired again. If you would comment on that please?

Mr. Tozier

I did. The leaky roof? I didn't really observe any issues from the leaky roof. Anything that appeared to be damaged from the leaky roof appeared to be fixed at my inspection so I didn't notice anything from the leaky roof during my inspection.

Mr. Hansberry

The water infiltrating the living room.

Mr. Tozier

I did see that yes. There was bubbling in the plaster in a few spots. In one spot it was relatively severe in the corner. I did make note of that in my property record card on my visit. I didn't adjust for it. It's kind of like painting your house. Every so often you have got to throw some paint on your clapboards. Every however many years you need to repoint your bricks if you have a brick house. I didn't specifically adjust for that issue.

Mr. Hansberry

OK, so what I am hearing is you would classify it under routine maintenance, is that correct.

Mr. Tozier

Yes, in my opinion, it is normal routine maintenance of an older home, like painting a house.

Mr. Hansberry

You have captured the repointing. I mean I was on the school board for years and periodically we had to go through and repoint the schools so that's part of owning a brick property.

Mr. Tozier

It's beautiful because you don't have to maintain it for decades. But, when you do need to maintain it yes, it can be costly. I am sure the issue has been there for many years, probably since before the purchase would be my guess.

Mr. Hansberry

This is a question regarding your experience I guess. How often are you called upon to do individual assessments of this nature. What's your experience in that area?

Mr. Tozier

Abatements?

Mr. Hansberry

Where a city or municipality would retain you to come in and do specific individual abatements.

Mr. Tozier

Almost every one of our contracts has additional abatement work either included or as an additional monetary item. I have done hundreds of abatements over my twenty years of experience so this isn't my first time processing and reviewing homeowners' requests.

Mr. Hansberry

So this is a long-standing, past practice of your company, is that correct?

Mr. Tozier

Absolutely, yes. Absolutely.

Mr. Hansberry

Why didn't KRT use other streets in the neighborhood, streets that were parallel or perpendicular to Berkeley? What was the reasoning for that?

Mr. Tozier

During the hearing process I received an email from the property owner with a handful of properties that they wanted me to look at. That email had properties on Berkeley Street. So I talked with the assessor, Mr. Duhamel, and asked him what he thought and we discussed it and it was my recommendation, not Mr. Griffin's, to print all the property record cards of the entire street and I would do a review up and down the street to see if these properties stood out that the homeowner had brought to my attention and they did, so I made adjustments. Just like the owner recognized there were inconsistencies with those specific properties, I also recognized the same and made my best effort at that time to adjust those properties during the hearing process. That's just a normal part of the hearing process that we would do when anybody brings those types of issues to light. We would review the street or the neighborhood.

Mr. Earley

Can I ask a question?

Mr. Hansberry

Go right ahead.

Mr. Earley

The home that had the fire and was basically rebuilt on the inside, has that home been recommended for an upgrade on the assessment or is it still, I believe it's \$575,000.

Mr. Tozier

I honestly don't recall what the assessment is for that property.

Mr. Hansberry

Mrs. Ortolano

Ms. Ortolano

KRT upon the multiple drive downs moved it to \$575,000. It was \$343,000.

Mr. Earley

It was \$343,000?

Ms. Ortolano

Yeah, it was very low. That was the 'bee in our bonnet' that that house was so similar to ours and they were at \$343,000 and we were at \$700,000 back then. It was just incredibly inconsistent. So they moved it to \$575,000. After that in October or I think November, the assessors went out and assessed the third attached garage and mudroom to the house and added about \$18,000. It went to \$592,000 with the third garage but KRT moved it to \$575,000. That's really a one-to-one comparison to ours because the third garage and mudroom had not been taken into account.

Mr. Earley

Does that house also have a slate roof?

Ms. Ortolano

No they replaced it with asphalt. We are the only slate roof in the comparables that I am looking at right now. Because it was burned and it was burned right through to the roof. It was a total gut inside right down to the brick shell. That's how that property was treated. They rebuilt it right off the brick shell.

Mr. Earley



I know that a slate roof is difficult to repair, it is expensive, but also it is attractive and has a certain value in and of itself.

Ms. Ortolano

I agree with that but I am watching you give abatements for assessors coming in here and writing that there is higher maintenance for slate roofs and they're writing it. I could find you ten of those. So your people are using that as reasons. You know, that's all I am pointing out. You are accepting that kind of maintenance write up that's coming into you and if you look at these abatements you are looking at today there are some that are pretty good drops in the argument that you know the 4% that Mr. O'Connor was looking at is too small, you're awarding \$2-3,000 instead of saying nah, we aren't going to bother. You're getting them off the sales comps, you are not doing that for these. It's just unacceptable.

Mr. Hansberry

This is a general question, I don't know if you want to comment on this or not but the point was raised that the grading of the properties, the B property versus the C property and it seems like there is an issue with the grading at least on the example that was given.

Mr. Tozier

The example of the house that was in deplorable condition as a B grade and should be a D grade we are getting confused depreciation and deferred maintenance with quality. The quality is the grade. The grade of the home is the workmanship, the details, the market multiplier. The EYB and the condition takes into account for the depreciation. Is there deferred maintenance, is there renovation. You can have an A grade house that is in deplorable condition. The house in 'It's a Wonderful Life' is a beautiful house but everything is falling apart. That's an A grade house in very poor condition. So we are confusing quality and grade with depreciation in that example.

Ms. Ortolano

Can I just say something to that comment?

Mr. Hansberry

Yes

Mr. Tozier

Is this the normal process, back and forth here?

Mr. Hansberry

Well, actually you are only supposed to respond to questions at this point Mrs. Ortolano, if the board has questions for you.

Mr. Tozier

Thank you.

Mr. Hansberry

You're welcome.

Mr. Earley

We have two questions here. The first is 2014 to 2017.

**MOTION BY** Robert Earley to deny the abatement request for the tax years 2014, 2015, 2016 and 2017 for the property located at 41 Berkeley Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mr. Earley?

Mr. Earley

As far as the 2018 abatement, I would like to take it under advisement.

Mr. Hansberry

Alright, I think we can just do that without a formal motion the more that I think about it, so we will take it under advisement for a subsequent meeting. Mr Tozier, thank you very much. Do you have anything else you would like to add?

Mr. Tozier

I do not. If you have any questions about those two under advisement, please call me if you need me for anything else.

Mr. Hansberry

You probably will be hearing from us.

Mr. Tozier

Thank you.

Mr. Hansberry

You're welcome. OK, so we need to go into nonpublic at this time, right?

Ms. Mazerolle

Before non-public I do have two veteran's credits that I am recommending for approval.

Mr. Hansberry

Alright is there a motion to approve the veterans' credits as presented?

**MOTION BY** Robert Earley to approve the veterans credits as presented for 17 High Pine Ave and 32 June Street.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Mrs. Ortolano you asked to address the board

Ms. Ortolano

I am going to defer today.

**MOTION BY** Robert Earley to go into non-public session to discuss matters which if discussed in public would likely affect adversely the reputation of any person other than a member of this board unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of fee, fine or other levy based on inability to pay or poverty of the applicant pursuant to RSA 91-A:3, II-C.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Entered non-public session at 9:45 AM.

Public session reconvened at 9:54 AM.

**MOTION BY** Robert Earley to seal the minutes of the non-public session.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

**MOTION BY** Robert Earley to go into non-public session for the purpose of consideration of RSA 91-A:3, II-C.

91-A:3, II-C.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Entered non-public session at 9:57 AM.

Public session reconvened at 10:27 AM.

**MOTION BY** Robert Earley to seal the minutes of the non-public session.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Are we going to have more meetings in June other than the one that is scheduled for two weeks from today? Are we going to try to meet every week or is that not the intention?

Ms. Kleiner

We may need more meetings. We are going to assess when Ms. Brown returns next week, if we can let you know.

Mr. Hansberry

OK, so we will just leave it open at this point.

Mr. Earley

Will they only be on Thursdays or likely any other day of the week?

Ms. Kleiner

Well so according to your by-laws you can meet at other times. We do need to have to take into consideration whether this room or another room that is video capable is available but we can get back to you early next week.

Mr. Earley

OK

Attorney Leonard

I have a question. Were you both thinking of going to the Assessing 101 or not?

Mr. Hansberry

It is going to have to be posted if we both go. I am thinking of going to Assessing 101 for the general public.

Mr. Earley

I can go. I'll go.

Attorney Leonard

We might as well post it and if you do both show up, we are covered and if not that's ok too.

Ms. Walley

As a Board of Assessors meeting?

Attorney Leonard

Yes, special meeting probably.

Mr. Hansberry

The date time and place of that if you can state that one more time?

Ms. Kleiner

June 17<sup>th</sup>, at 6:30 in the City Hall Auditorium.

Mr. Hansberry

Is there anything else to come before the board? Is there a motion to adjourn?

**MOTION BY** Robert Earley to adjourn.

**SECONDED BY** Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

**MOTION PASSED**

Mr. Hansberry

Meeting is adjourned at 10:30 AM.