

FINAL

LEBANON BOARD OF ASSESSORS
JUNE 15, 2023-12:00 PM
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE

MEMBERS PRESENT: Jay Hutchins (Chair), Brian Ware,
Falguni Mehta, attended remotely.

MEMBERS ABSENT:

STAFF PRESENT: Kimberlee Burkhamer, Mike Pelletier, Alesia Williams

GUESTS: Madilin, guest of the chair

1. **CALL TO ORDER** – Jay Hutchins (Chair) called the meeting to order at 12:05.

2. **APPROVAL OF MINUTES:**

A. **May 4, 2023**

MOTION by Brian Ware to approve the May 4, 2023, minutes. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

***Motion** approved (3-0).

3. **NEW BUSINESS**

A. **Abatements List # 1 - *It is recommended that the following Abatements be Granted.***

Chairman Hutchins read the following description into the record

Tax Map 90 Lot 44-70100 - Mary Davis

Property is a Mobile Home located on Map 90 Lot 44. The applicant's reason for abatement request, the owner believes that the assessment should not have changed as no improvements have been made to the property. My associate inspected the subject property. Vision representative Steve Whalen reviewed the information provided with the application. He notes an adjustment to the depreciation from Average to Fair, and that the change in the market conditions is the reason for the change in assessment. After correction the assessment reduced \$3,900 from \$44,200 to \$40,300, it is recommended that an abatement be granted \$90.00 plus applicable interest and fees.

Chairman Hutchins asked if there were any questions or comments on this abatement?

MOTION by Brian Ware to accept the Assessor's recommendations for the abatement. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

***MOTION** approved (3-0).

Chairman Hutchins read the following description into the record.

Tax Map 102 Lot 32 - Phillip Hwang

The property is Colonial on a .34-acre parcel. The reason for the request is the applicants concern that the property is over assessed compared to an appraisal dated October 20, 2021, for \$298,000. My associate inspected the property and noted the overall condition and quality is overstated. He also noted some corrections to the outbuildings. The applicant only provided the cover page to the appraisal report. We requested the entire report by mail and email, but it was not provided. After corrections the assessment reduced \$47,400 from \$381,000 to \$333,600. It is recommended that an abatement of \$1,092 plus applicable interest and fees be granted.

Chairman Hutchins asked Assessor Pelletier if we have received any updated information from this property owner? Assessor Pelletier that we have not. Board Member Brian Ware questioned if this abatement should be postponed because we have not received the documentation requested. Assessor Pelletier stated that we should not postpone the decision for this abatement. If they have not provided the documentation by this date, we are not going to receive it. If the applicant has an issue with the decision, they will have to file an appeal with the Board of Land and Tax Appeals. Board Member Brian Ware responded that it seems we are being rather generous in comparison with the fact that we do not have adequate documentation from the applicant. Assessor Pelletier stated that the changes that were made were corrections to the overall condition and quality. And if you look at the date of the appraisal and the time frame of the revaluation, it's reasonable to say that the market has increased since the date of the appraisal. Brian Ware agreed that the real estate market has increased.

Chairman Hutchins asked if there were any questions or comments on this abatement?

MOTION by Brian Ware to accept the Assessor's recommendations for the abatement. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

***MOTION** approved (3-0).

Chairman Hutchins read the following description into the record.

Tax Map 91 Lot 128 - Ralph Stearns

The property is a Mix-Old Style on a .22-acre parcel. The reason for the request is the applicants are concerned about the increased assessment compared to an appraisal dated November 16, 2020, with an estimate of \$340,000. Vision representative reviewed the abatement request and noted a correction to the property style. No weight was given to the appraisal submitted due to the age of appraisal and sales utilized. After corrections the assessment reduced \$63,200 from \$671,300 to \$608,100. It is recommended that an abatement of \$1,560 plus applicable interest and fees be granted.

Assessor Pelletier addressed the Board stating, if the applicants had come to a hearing during the revaluation it would be more than likely that this would have been resolved during the revaluation year.

Chairman Hutchins asked if there were any questions or comments on this abatement?

MOTION by Brian Ware to accept the Assessor's recommendations for the abatement. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

***MOTION** approved (3-0).

Chairman Hutchins read the following description into the record.

Tax Map 92 Lot 75 - 37 Bank Street Association LLC

The property is Mixed Use on a .26-acre parcel. The reason for the request is the applicants are concerned that the property assessment is inconstant compared to similar type properties. I personally inspected this property previously. I noted that the adjustments I had previously applied were not carried over during the CAMA system conversion. After correction the assessment reduced \$63,400 from \$464,800 to \$401,400, it is recommended that an abatement of \$1461.00 plus applicable interest and fees be granted.

Chairman Hutchins asked if there were any questions or comments on this abatement?

MOTION by Brian Ware to accept the Assessor's recommendations for the abatement. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

***MOTION** approved (3-0).

Chairman Hutchins asked if it was necessary to read each one of the Abatement recommendations into the minutes. Contract Assessor Michael Pelletier answered, as the recommendations will be added to the minutes, we do not need to read each of these Abatement recommendations into the meeting. If any of the Board members has any questions, or if anyone attending has any questions, regarding the recommendations, I will be happy to answer them.

Chairman Hutchins said that he would then resume by reading the Tax Map/Lot and owners name and ask if the board had any questions regarding the abatement recommendations, and then we can make a motion to approve or deny them all at once. Board Member Brian Ware addressed the Board stating that he did have some questions, specifically regarding Lyme Properties. Lyme Properties were requesting deductions based on traffic and considering the location on Crafts Ave, Route 10 and North Main Street, I don't regard it as terribly onerous. Assessor Pelletier answered that those adjustments had been previously applied, they just were not carried over during the CAMA conversion. Vision applied all of the adjustments back in that area. Board Member Brian Ware asked that since at least one of the properties has moved the house or demolished the home, would those parcels still qualify for the traffic reduction? No one is living there; it is not bothering anyone. Assessor Pelletier answered that yes, those parcels would still qualify. To maintain consistency along that area or corridor and that type of condition factor is applied to the land not the structure. There was some further discussion on busy street patterns and traffic reductions and the percentages that might be applied to certain types of property.

Chairman Hutchins called the meeting back to the task at hand, stating that we will go through the abatements by reading off the Tax Map and Lot numbers and asking if any member has any questions. Then we just make a motion on the whole business.

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 99 Lot 4 - Steven Langlois

Property is a Contemporary style home on a 60.4-acre parcel of with 58.4-acre is enrolled in the States current use program. The applicant's reason for abatement request is due to incorrect physical data. My associate inspected the subject property and noted corrections to the property sketch, and outbuildings. I reviewed the information provided with the application and no market data was provided. After correction the assessment reduced \$19,200 from \$502,885 to \$483,685, it is recommended that an abatement be granted \$442 plus applicable interest and fees.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 101 Lot 27 - DEJSS, LLC

The property is a Commercial building on a .53-acre parcel. The reason for the request is the applicants concern that the neighboring properties land assessment is much lower than their own. I have inspected the property and noted corrections to the property sketch. Vision representative reviewed the land adjustment on the property and discovered an error in the land calculation. After corrections the assessment reduced \$264,900 from \$790,900 to \$526,000. It is recommended that an abatement of \$6103.00 plus applicable interest and fees be granted.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 163 Lot 6-100 - Jeffrey Silverstein & Ann Silverstein

The property is Cape on a 6.21-acre parcel. The reason for the request is the applicants concern that the sketch incorrectly lists a full basement and assessment went up above the average overall increase. My associate inspected the property and noted the corrections to the sketch. He also noted some corrections to the outbuildings. The increase in assessment being above average is not an approach to value. After corrections the assessment reduced \$25,900 from \$638,900 to \$613,000. It is recommended that an abatement of \$597 plus applicable interest and fees be granted.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 44 Lot 6 – 193 NMWL LLC (Lyme Properties)

The property is a .98-acre parcel of land with an outbuilding. The reason for the request is the applicants are concerned that traffic issues were not considered. Vision appraisal representative reviewed the information provided. It is recommended that a traffic adjustment be applied. After adjustments the assessment reduced \$19,000 from \$144,200 to \$125,200 and an abatement of \$438.00 plus applicable interest and fees be granted.

Chairman Hutchins asked Brian Ware if he had any further concerns on this abatement?

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 44 Lot 9 - CAESD LLC (Lyme Properties)

The property is a vacant .81-acre parcel. The reason for the request is the applicants are concerned that topography and traffic issues were not considered. Vision appraisal representative reviewed the information provided. It is recommended that traffic and topography adjustments be applied. After adjustments the assessment reduced \$21,800 from \$114,400 to \$92,600 and an abatement of \$502.00 plus applicable interest and fees be granted.

Board Member Brain Ware stated that this one was the Traffic flow that he is somewhat concerned with but will let it go.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 58 Lot 18 - XYZ Dairy LLC (Lyme Properties)

The property is a vacant 1.33-acre parcel. The reason for the request is the applicant's belief that the property is over assessed. Vision appraisal representative reviewed the information provided. It is recommended that an adjustment be made regarding access. After adjustments the assessment reduced \$13,600 from \$65,900 to \$52,300 and an abatement of \$313.00 plus applicable interest and fees be granted.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 58 Lot 92 - CAESD LLC (Lyme Properties)

The property is a vacant 1.22-acre parcel. The reason for the request is the applicant's belief that the property is over assessed. Vision appraisal representative reviewed the information provided. It is recommended that an adjustment be applied due to access. After adjustments the assessment reduced \$48,600 from \$195,200 to \$146,600 and an abatement of \$1,120.00 plus applicable interest and fees be granted.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 72 Lot 14 - West Lebanon Ranch LLC (Lyme Properties)

The property is a Mixed-Use building on a .19-acre parcel. The reason for the request is the applicant's belief that the property is over assessed compared to an income approach appraisal dated February 25, 2022. Vision appraisal representative reviewed the information provided. It is recommended that an adjustment be made regarding the overall condition of improvements. The appraisal submitted did not include a cost or market approach. After adjustments the assessment reduced \$29,600 from \$629,100 to \$599,500 and an abatement of \$628.00 plus applicable interest and fees be granted.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 89 Lot 8-1501 - Jeffrey Shribman, Executor

The property is a Condominium located at Renihan Meadows. The applicant is concerned with the level of assessment compared to units that had been renovated prior to sale. I inspected the unit with the manager of the property and noted the condition is slightly overstated. My associate and I reviewed the units referenced in the application and units that recently transferred. Vision appraisal representative Steve Whalen reviewed the information provided and noted the assessments are in line with other condominiums in the complex. After adjustment the assessment reduced \$6,000 from \$138,000 to \$132,000, it is recommended that an abatement of \$138 plus applicable interest and fees be granted.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 121 Lot 4 - Joanne Stone

The property is a Conventional on a .97-acre parcel. The reason for the request is the applicant's belief that the property is over assessed compared to homes in the neighborhood. My associate inspected the subject and noted corrections to the property sketch, construction detail and outbuildings. Vision appraisal representative Steve Whalen reviewed the information provided. He reviewed the properties

referred to in the application as sale comparisons, they were not classified as valid sales, also noted that adjustments for high traffic and topography have been already applied. After corrections the assessment reduced \$5,400 from \$305,800 to \$300,400. It is recommended that an abatement of \$124 plus applicable interest and fees be granted.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 161 Lot 33 - Todd & Patricia Heatherton

The property is a Contemporary on a 2-acre parcel. The reason for the request is the applicant's belief that the property is over assessed compared to comparable homes in the neighborhood. Vision appraisal representative Steve Whalen reviewed the information provided. He noted an increase in property assessment above or below the average increase does not indicate an incorrect valuation. Also noted, he recommends that an adjustment be applied for property location, and size. After adjustments the assessment reduced \$121,344 from \$1,007,200 to \$908,300. It is recommended that an abatement of \$2,796 plus applicable interest and fees be granted.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 92 Lot 90 - Katz, Jeremy L

The property is a Colonial on a 2.32-acre parcel. The reason for the request is applicants' belief that the assessment is disproportionately assessed, and the physical data is incorrect. My associate inspected the subject and noted corrections to the property sketch, adjustments to the outbuildings, and noted that the grade and condition are slightly overstated. Vision appraisal representative Steve Whalen reviewed the information provided. After reviewing the information provided with the application no evidence has been provided to support disproportionate assessment. After adjustment the assessment reduced \$167,800 from \$909,900 to \$742,100. It is recommended that the abatement of \$3,866 plus applicable interest and fees be granted.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 91 Lot 261 - Wilben LLC

The property is a Store on a .15-acre parcel. The reason for the request is applicants' belief the assessment is disproportionately assessed. Vision appraisal representative Steve Whalen reviewed the information provided. After reviewing the information provided with the application it is recommended that an adjustment be applied to reflect the site issues. After adjustment the assessment reduced \$76,700 from \$321,100 to \$244,400. It is recommended that the abatement \$1,767 plus applicable interest and fees be granted.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 1 Lot 2 - Kristine & Hernan Laca

The property is a Contemporary on a 2.29-acre parcel. The reason for the request is the applicant's belief is the property is over assessed compared to homes in the neighborhood. My associate inspected the subject and noted corrections to the property sketch, construction detail and outbuildings. Vision appraisal representative Steve Whalen reviewed the information provided. He reviewed comparable properties and noted that the adjusted assessment is in-line, also noted that value increase is not based on

the lack of property improvements but the change in the market. After corrections the assessment reduced \$26,800 from \$655,400 to \$628,600. It is recommended that an abatement of \$617 plus applicable interest and fees be granted.

A. Abatements List # 2 - *It is recommended that the following Abatements be Denied.*

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 72 Lot 80 - Walter J Moore Jr & Darlene G Moore

The property is Mixed Use on a .25-acre parcel. The reason for the request is the applicants are concerned that the physical data is incorrect. A real estate evaluation was provided dated November 4, 2022, for the sole use of Service Credit Union to evaluate refinancing. My associate inspected the property and noted corrections to the number of units, bathrooms, and actual age. The Vision representative reviewed the information provided with the application. After corrections the assessment increased slightly. It is recommended that an abatement be denied.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 54 Lot 16 - Eric W. Janson Revocable Trust

The property is a Raised Ranch on a 2.3-acre parcel. The reason for the request is the applicants are concerned that land and building assessments are disproportionate to comparable properties, and the assessment does not account for topography issue. The Vision representative reviewed the information provided with the application, he noted that the property topography issues have adjustments for both access and topography. Also noted all building costs are inline based on style, grade, depreciation, and year built. The applicant has not provided evidence that the level of assessment is disproportionate. It is recommended that an abatement be denied.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 82 Lot 12 - Betty Jane Prime

The property is a Ranch on a 2.15-acre parcel. The reason for the request is the applicant's concern in the increased assessment. After reviewing no changes were required. The applicant did not provide any data. A mention of a conservation barn easement was made, however that is a separate application and requires the applicant to improve the condition of the structure. It is recommended the application be denied.

Board Member Brain Ware asked if this applicant's concerns regarding her historic barn had been addressed? Assessor Pelletier stated that her thought was that due to the age of her barn it should be automatically enrolled in the program. Board Member Brain Ware stated that he did go online to see what he could find for historic photos of the barn. The Assessing Clerk provided the application and information to the applicant regarding the Discretionary Barn Preservation Easement application and procedure. Specifically, that the applicant must show the benefit to the community and enter into an agreement to improve the structure. The applicant was concerned that she might not be able to perform the necessary upkeep. The clerk informed the applicant that this Easement is something that can be applied for yearly.

Assessor Pelletier then asked that the Board consider the recommendations on List #1, before going any further.

Chairman Hutchins asked if there were any concerns or questions from the Board before taking up the recommendations, made by the Assessor for List #1.

MOTION by Brian Ware to accept the Assessor's recommendations for the abatements on List #1.
Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

***MOTION** approved (3-0).

Chairman Hutchins stated that we are now continuing with the rest of the abatements on List #2.

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 59 Lot 40 - Gregory Fennell & Susan Graf

The applicant is requesting a poverty abatement. The applicant has not provided the information the assessing office has requested. It is our recommendation that the request be denied.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 21 Lot 1 - XYZ Dairy LLC (Lyme Properties)

The property is a vacant 1.069-acre parcel. The reason for the request is the applicants are concerned that topography and traffic issues were not considered. Vision appraisal representative reviewed the information provided. It was noted that the property does have traffic and topography adjustments applied. It is recommended that the abatement request be denied.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 58 Lot 19 - XYZ Dairy LLC (Lyme Properties)

The property is a Bungalow on a .29-acre parcel. The reason for the request is the applicant's belief is the property is over assessed. The parcel was purchased by the applicant on February 24, 2022, for \$325,000. Vision appraisal representative reviewed the information provided. The sale was not utilized in the revaluation as it was coded as an abutter sale. The applicant has an outstanding building permit issued May 11, 2022, my representative reviewed the parcel on May 4, 2023, and no work has been performed to date. It is recommended that the abatement request be denied.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 125 Lot 10 - Joyce Wagner

The property is a Colonial on a .15-acre parcel. The reason for the request is the applicant's concern that the year built is incorrect. After reviewing the assessment history, the site plan was recorded in 1974; Book 1124 Page 38, and home completed in 1975. The building permit for the second floor was dated 1985. It is recommended that the abatement request be denied.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 89 Lot 8-2402, 2502, 2602, 2702, 2802, 3603 – O and O, LLC.

The properties listed above are Condominiums located at Renihan Meadows. The applicant is concerned with the level of assessment compared to units that had been renovated prior to sale. I inspected the units with the owner and manager of the properties. My associate and I reviewed the units referenced in the

application and units that recently transferred. Vision appraisal representative Steve Whalen reviewed the information provided and noted the assessments are in line with other condominiums in the complex. It is recommended that the abatement request be denied.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 107 Lot 9 - Paul D Donnellan Jr

The property is a Colonial on a .35-acre parcel. The reason for the request is the applicant's belief that the property is over assessed compared to an appraisal dated June 3, 2020, for \$238,000. My associate inspected the subject and noted minor corrections to the construction detail and outbuildings. Vision appraisal representative Steve Whalen reviewed the information provided. He reviewed information provided with the application, the subject property assessment is in-line with comparable properties utilized in the appraisal, also noted that the market has increased since June 3, 2020. After corrections the assessment increased. It is recommended that an abatement request be denied.

No questions or comments

Chairman Hutchins asked if there were any questions or comments on this abatement

Tax Map 77 Lot 75 - Bruce E & Doreen McKinney

The property is a Conventional on a .286-acre parcel. The reason for the request is the assessment increased more than the average. Vision appraisal representative Steve Whalen reviewed the information provided. He noted an increase in property assessment above or below the average increase does not indicate an incorrect valuation. After reviewing the information provided with the application the valuation appears in line. It is recommended that the abatement request be denied.

No questions or comments

Chairman Hutchins asked if there were any concerns or questions from the Board regarding the recommendations, made by the Assessor for List #2.

MOTION by Brian Ware to accept the Assessor's recommendations for the abatements on List #2.

Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

***MOTION** approved (3-0).

B. Signature Items

Timber Tax Warrant – ready for review and signatures.

- i. Operation 22-253-07-T: Map 80 Lot 28-200

4. OTHER BUSINESS

Recommittal Warrant

PILOT negotiations for APD

Assessor Pelletier addressed the board, before we adjourn for all the signatures, I have two quick items for discussion. The City of Lebanon has a new Tax Collector, so we will be issuing another recommittal Warrant. The auditors will be in on Monday, and once they have finished, we will have a new recommittal Warrant which we will request all of you to come in and sign. The second item on the

docket is Alice Peck Memorial Hospital, which may or may not be entering into negotiations for a PILOT. If this happens, the Board of Assessors will be asked to have a joint meeting with the City Council, perhaps in July. Board Member Falguni Mehta said that she had a question as initially she had a conflict of interest with anything regarding Alice Peck Day Hospital because she worked there. Board Member Falguni Mehta is now a consultant doing freelancing work, she is not sure how that would apply to a potential meeting in July. Assessor Pelletier replied that we will put that question to the city council and see what the attorneys have to say. Assessor Pelletier asked Board Member Falguni Mehta when she would be coming in to sign the documents. Board Member Falguni Mehta stated she would be in later today.

5. ADJOURNMENT:

Motion by Brian Ware to adjourn the meeting and sign the Timber Tax Warrant and other signature items. Seconded by Fal Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

***MOTION** approved (3-0).

Meeting was adjourned at 12:35 p.m.

Respectfully submitted,
Kimberlee Burkhamer
Assessing Clerk