

**Portsmouth Tax Assessment Review Board**

Minutes

February 13, 2018

**Members Present:** Hugh Atkins, Chair and Bradley Finnegan.

**Members Absent:** Ali Khorsand, Vice-Chair.

**Also Present:** Tax Assessor/Collector Matthew Helfand and Barbara Ripa, Recording Secretary.

Mr. Atkins opened the meeting at 7:00 p.m.

**New Business**

**Paul J. and Maria L. Selian, Plat 67, Lot 35, 375 Indian Avenue**

James Houle, James Houle and Associates, 198 Union Street, Portsmouth was present representing Paul and Maria Selian. Mr. Houle said that the property is assessed at approximately \$2 million and they paid about \$1 million for it. He believes the Black Point Lane market was flat. Mr. Houle gave some examples of what he believes are similar views, which he thinks drives value. Mr. Houle's appraisal was given to the Board members, although Mr. Helfand was not given the appraisal with the initial tax appeal.

There were no further questions or statements and Mr. Houle left the meeting.

**Susan Nevins Trustee, Plat 2, Lot 137, 60 Summit Road**

Susan Nevins was present and represented herself. Ms. Nevins said that when she purchased the property with a friend it included a separate lot that they could not merge. The house has a two-bedroom septic and the house has an odd layout and odd closets; they each had health issues and had to finish up items in the house, such as a deck, after purchase. The yard was not graded either and they had to do that. They did all of these things before Vision's latest revaluation.

Mr. Finnegan asked Ms. Nevins if there was a reason why her appeal was filed late. It was close to a week late. She did not realize it was late.

There were no further questions or statements and Ms. Nevins left the meeting.

**Sandra K. Hammel, Plat 66, Lot 33, 45 Harvest Drive**

Sandra Hammel was present and represented herself. Ms. Hammel stated that her property needed replacement windows and there was a problem with invasive bamboo her neighbor had planted that has invaded her property. She believes the bamboo has devalued her property. Ms. Hammel had several pictures of the bamboo and of the windows. The windows are leaking and she does not have the financial means to replace them.

Mr. Helfand has made an adjustment for the windows already. An adjustment for the bamboo exists on the tax card.

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There were no further questions or statements and Ms. Hammel left the meeting.

### Mario and Bonnie Andrade, Plat 54, Lot 182, 26 Rachel Drive

Mario Andrade was present and represented himself. Mr. Andrade said that his property value increased 20% while his neighbors' values increased 3% to 5%. He said he has structural issues, an easement on his property, the proximity of his property to East Main Road, and carpeting in his home as compared to hardwood floors. He does not understand why his property went up so much.

There were no further questions or statements and Mr. Andrade left the meeting.

### Richard and Rita Garland, Plat 49, Lot 50A, 58 Albert Street

Richard Garland was present and represented himself. Mr. Garland believes the value of his land is disproportionate. He says that similar land values went down 3% while his went up 4%. He also said his house value went up 21% while others went up less. He stated that he has trees that obstruct his view. He has done nothing to the property except add a shed.

There were no further questions or statements and Mr. Garland left the meeting.

## **Deliberations and Decisions**

### Paul J. and Maria L. Selian, Plat 67, Lot 35, 375 Indian Avenue

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Paul J. and Maria L. Selian, Plat 67, Lot 35, 375 Indian Avenue based on the information provided in the appellants package and not taking into consideration subsequent material received after the Tax Assessor's decision. The motion carried 2 – 0.

### Susan Nevins Trustee, Plat 2, Lot 137, 60 Summit Road

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Susan Nevins Trustee, Plat 2, Lot 137, 60 Summit Road because it was submitted six days late. The motion carried 2 – 0.

### Sandra K. Hammel, Plat 66, Lot 33, 45 Harvest Drive

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Sandra K. Hammel, Plat 66, Lot 33, 45 Harvest Drive based on the Tax Assessor's previous adjustment for the windows and there is no information provided for comparable properties. The motion carried 2 – 0.

### Mario and Bonnie Andrade, Plat 54, Lot 182, 26 Rachel Drive

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Mario and Bonnie Andrade, Plat 54, Lot 182, 26 Rachel Drive based on the Tax Assessor's analysis that Mr. Andrade's property has the lowest land value out of 17 similar properties and is receiving the highest amount of depreciation out of the same. The motion carried 2 – 0.

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Richard and Rita Garland, Plat 49, Lot 50A, 58 Albert Street

A motion was made by Mr. Atkins and seconded by Mr. Finnegan to deny the appeal of Richard and Rita Garland, Plat 49, Lot 50A, 58 Albert Street because his values were artificially deflated due to a previously received reduction from a prior appeal to the Tax Assessment Board of Review and when Vision revaluated all properties it brought his property back up to where it should be in comparison with others in his neighborhood. The motion carried 2 – 0.

**Minutes:**

No minutes were approved.

**Meeting Adjourned**

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to adjourn. The motion carried 2 – 0.

The meeting adjourned at 9:00 p.m.

Respectfully submitted,

Barbara A. Ripa, Recording Secretary