#### **Portsmouth Tax Assessment Review Board**

Minutes February 27, 2018

**Members Present:** Hugh Atkins, Chair Ali Khorsand, Vice-Chair and Bradley Finnegan.

Members Absent: None.

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

Mr. Atkins opened the meeting at 7:07 p.m.

## **New Business**

## Tax Appeal of Kathleen S. Heydt, 62, Lot 18, 35 Eastover Road

Kathleen Heydt and David Markell were present representing themselves. Mr. Markell said they built the home in 2001 and have not done anything since that time. Mr. Markell likened their home to other homes in their neighborhood that he considers their neighbors. Mr. Finnegan explained to Mr. Markell that Eastover was not in the Taylor Road neighborhood that he was comparing it to.

There were no further questions or statements and Ms. Heydt and Mr. Markell left the meeting.

## Tax Appeal of Robert and Jean Lehane, Plat 67, Lot 143, 0 Cottontail Drive

Robert Lehane was present to represent himself. Mr. Lehane said he purchased the vacant lot across the street in 1997 because they did not want anyone to build and block their view. They planted wildflowers in 1998. This year the value went up 40%. The only other lot sold in 2014 for \$350,000, although the value for land listed on a sale he brought in was \$455,000.

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

#### Tax Appeal of Peter and Elizabeth Tardif, Trustees, Plat 67, Lot 18, 502 Black Point Lane

Elizabeth Tardif was present to represent herself. Ms. Tardif said that Black Point Lane is falling into the bay. She is looking at the land and the home separately. Mr. Helfand told her that they look at the property as a whole. Ms. Tardif spoke about how erosion is eating away her property, and that her view is impeded.

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

# **Deliberations and Decisions**

### Tax Appeal of Kathleen S. Heydt, Plat 62, Lot 18, 35 Eastover Road

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to change the depreciation on the property of Kathleen S. Heydt, Plat 62, Lot 18, 35 Eastover Road from very good to good, thereby providing some relief. The motion carried 3-0.

#### Portsmouth Tax Assessment Board of Review

Minutes

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## Tax Appeal of Robert and Jean Lehane, Plat 67, Lot 143, 0 Cottontail Drive

A motion was made by Mr. Atkins and seconded by Mr. Khorsand to deny the appeal of Robert and Jean Lehane, Plat 67, Lot 143, 0 Cottontail Drive. The motion carried 3 - 0.

# Tax Appeal of Peter and Elizabeth Tardif, Trustees, Plat 67, Lot 18, 502 Black Point Lane

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to deny the appeal of Peter and Elizabeth Tardif, Trustees, Plat 67, Lot 18, 502 Black Point Lane based on the fact that the "C" factor on the property tax card has already accounted for the land erosion issues. The motion carried 3-0.

#### **Minutes:**

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to accept the November 14, 2017 minutes as presented. The motion carried 2-0.

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to accept the January 23, 2018 minutes as presented. The motion carried 2-0.

## **Meeting Adjourned**

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to adjourn. The motion carried 3 - 0.

The meeting adjourned at 8:20 p.m.

Respectfully submitted,

Barbara A. Ripa, Recording Secretary