

Portsmouth Tax Assessment Review Board

Minutes

April 4, 2019

Members Present: Hugh Atkins, Chair, Bradley Finnegan and Norbert Rattay.

Members Absent: None.

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

The meeting began at 6:58 p.m.

New Business`

Eva M. Chaves, 721 Black Point Lane, Plat 67, Lot 21

Nancy Hughes & Ann-Marie Harrington, 715 Black Point Lane, Plat 67, Lot 22

Nicholas DelGreco & Sarah R. Atchley, 701 Black Point Lane, Plat 67, Lot 24

Michael Blitzer, 91 Indian Avenue, Plat 68, Lot 43

Marianne C. Towle, 87 Indian Avenue, Plat 68, Lots 47 & 48

Richard L. & Kathy J. Rugani, 35 Seastones Drive, Plat 68, Lot 49

Neil E. Toback, Trustee, 36 Seastones Drive, Plat 68, Lot 49A

Jeffrey A. Babka, 10 Seastones Drive, Plat 68, Lot 49B

Attorney Alexander Walsh, Sayer Regan & Thayer, LLP, 130 Bellevue Avenue, Newport was present representing the eight appellants listed above with their nine appeals. James "Jim" Houle, real estate appraiser, was present to give testimony to the Board about his opinion of value on the properties. Also present was Ann-Marie Harrington and Nicholas DelGreco and Sarah Atchley.

Mr. Walsh spoke briefly about the appeals and then turned the floor over to Mr. Houle who had to leave to go to another meeting in a short amount of time. Mr. Houle believes the properties are disproportionately valued and he thinks that Vision Appraisal artificially raises values. He looked at all properties over \$950,000 excluding Carnegie Abbey and the Newport Beach Club. He compared the selling price to the assessment and the ratio was 72 to 73%. When questioned as to why he didn't use the sales in the actual area in his appraisals since assessed property values are based on sales in the area, Mr. Houle said in appraisals certain standards are used, and he used the most comparable properties.

Mr. Houle said most of the properties sold are not waterfront, so it's difficult to compare. Mr. Houle did not believe there should have been an increase in value on high-end property. Mr. Houle said sometimes the wealthy buy homes over their actual value because they don't have a real idea of their worth to explain why a couple of the clients purchased homes in excess of what he said was the market value. He distributed information to Board members and spoke about disproportionate values. Mr. Houle then had to leave the meeting to attend his other meeting.

At 7:23 p.m. the recording secretary noticed an SD card error on the audio recorder, left the room and obtained another SD card and started the audio recorder again.

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Mr. Walsh was speaking about the DelGreco/Atchley property at 701 Black Point Lane. He said it was built around 1957 and the kitchen is not modern. The roof is 20 years old. The home is a detriment to the property. If the property were to be sold, the buyer would tear the house down.

Mr. DelGreco spoke about his property at 701 Black Point Lane and that their value went up by 30%, which is obviously disproportionate. This is a summer home that was left to his wife. Mr. DelGreco believes it is disproportionate valuation.

Ms. Harrington spoke about her property at 715 Black Point Lane and the issues she's had with flooding on her property and why she believes her property is not worth what it is valued. Ms. Harrington believes the value should be more in line with what she paid.

Mr. Walsh spoke about Harrington/Hughes at 715 Black Point Lane. He said the problem he has is they paid \$950,000 three days before December 31, 2016 and they pulled permits for \$170,000. The Town is entitled to add the permit amount to the sales price., but he believes the first year should have been \$950,000. Instead it was \$1,235,000. He would like it valued at \$1,120,000 for the third year to balance the values. They have a major flooding problem on the south side of their property – there are no drains on Indian Avenue, which is a private road, but he thinks they are losing land from erosion.

Chaves, 721 Black Point Lane, was built in 1954, he thinks it should be avg+10 and more depreciation on the tax card and the value should be \$1.3 or \$1.5 million.

Blitzer, 91 Indian Avenue, only shows 8% depreciation and it was built in 2004. It's disproportionately valued, he is on a hill with a water view, but plantings block his view.

Towle has two properties and no water view. The main house was built in 1957 and depreciation should be more than 20%. Any water view is now blocked by trees.

Rugani, 35 Seastones, similar to DelGreco, this is a summer cottage. It was built in 1976. The grade is listed as good, but Mr. Walsh thinks it should be avg. The kitchen is not modern, and the depreciation should be more. It does have a great view, but the house is a tear-down.

Babka, 10 Seastones, paid \$2.1 million in 2011. It was built in 2006. It is a nice house, but he would argue that it should have higher depreciation of 15-17%. It sits high on the road, but the view is limited, and he has no back yard.

Toback, 36 Seastones, this is not a custom house, not in ave+20 condition; should be ave+5 or avg+10. The kitchen is not modern, and the bathrooms are average. Mr. Walsh thought the home was built in 1972.

Deliberations and Decisions

Eva M. Chaves, 721 Black Point Lane, Plat 67, Lot 21

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Eva M. Chaves, 721 Black Point Lane, Plat 67, Lot 21 based on the supporting material given. The motion carried 3 – 0 with all in favor.

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Nancy Hughes & Ann-Marie Harrington, 715 Black Point Lane, Plat 67, Lot 22

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Nancy Hughes and Ann-Marie Harrington, 715 Black Point Lane, Plat 67, Lot 22 based on the supporting material given, and recommend that the owner get the lot surveyed to see if erosion has decreased the amount of property owned by the appellant. The documentation should include how it impacts the value of the property whether +/- and resubmit the appeal. The motion carried 3 – 0 with all in favor.

Michael Blitzer, 91 Indian Avenue, Plat 68, Lot 43

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Michael Blitzer, 91 Indian Avenue, Plat 68, Lot 43 based on the supporting material given. The motion to deny carried 3 – 0 with all in favor.

Marianne C. Towle, 87 Indian Avenue, Plat 68, Lots 47 & 48

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Marianne C. Towle, 87 Indian Avenue, Plat 68, Lots 47 & 48 based on the supporting material given. The motion carried 3 – 0 with all in favor.

Richard L. & Kathy J. Rugani, 35 Seastones Drive, Plat 68, Lot 49

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Richard L. & Kathy J. Rugani, 35 Seastones Drive, Plat 68, Lot 49 based on the supporting material given and that the property tax card accurately records the property. The motion carried 3 – 0 with all in favor.

Neil E. Toback, Trustee, 36 Seastones Drive, Plat 68, Lot 49A

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Neil E. Toback, Trustee, 36 Seastones Drive, Plat 68, Lot 49A based on the supporting material given. The motion carried 3 – 0 with all in favor.

Jeffrey A. Babka, 10 Seastones Drive, Plat 68, Lot 49B

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Jeffrey A. Babka, 10 Seastones Drive, Plat 68, Lot 49B based on the supporting material given. The motion carried 3 – 0 with all in favor.

Nicholas DelGreco & Sarah R. Atchley, 701 Black Point Lane, Plat 67, Lot 24

A motion was made by Mr. Rattay and seconded by Mr. Finnegan to increase depreciation by 5% for Nicholas DelGreco & Sarah R. Atchley, 701 Black Point Lane, Plat 67, Lot 24. The motion carried 3 – 0 with all in favor.

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A motion was made by Mr. Finnegan and seconded by Mr. Atkins to approve the minutes of the January 15, 2019 and January 28, 2019 meetings. The motion carried 3 – 0 with all in favor.

New Business

Norbert J. & Margaret M. Rattay, 28 Cromwell Drive, Plat 37, Lot 78

Mr. Rattay recused himself from acting on this petition.

Norbert Rattay was present to represent himself. Mr. Rattay stated that about five years ago, the grade on his property tax card was changed by a Vision employee from “Avg+20” to “Good” with no notice to him, no explanation and no warning. He believes that Vision may be changing property tax cards throughout the town without notifying taxpayers, and they may not notice. Mr. Rattay said this was done by former employee of the town, David Dolce. Mr. Rattay said that he has not been able to get an answer as to why it was changed, and it caused an increase in tax of approximately \$400 per year. A different Vision Appraisal employee came through his house in 2016, he said his house was “average,” but it was never changed on his tax card. Mr. Rattay believes there should be a note in his file that says why the code was changed, but the town will not provide that note to him.

Mr. Rattay had his original year 2000 contract from when he purchased the house and it showed the home cost \$73 a square foot. He doesn't think that the town should make a coding change without telling people when and why.

Tax Assessor/Collector Matt Helfand said Mr. Rattay needs to show the Town that the value of his house does not meet market value, because that is how homes are valued in the town, and that is how people get taxed – on fair market value, regardless of the codes assigned.

Mr. Rattay still felt that it was not right that with a change in coding the town could get several hundred more dollars and some people might never look at their tax card and find out it happened.

Deliberations and Decisions

Norbert J. & Margaret Rattay, 28 Cromwell Drive, Plat 37, Lot 78

A motion was made by Mr. Finnegan to deny the appeal of Norbert J. & Margaret Rattay, 28 Cromwell Drive, Plat 37, Lot 78 based on the fact that the Tax Assessor/Collector believes it is a fair valuation for the property. Mr. Atkins said that he had to abstain from voting because Mr. Rattay is a fellow Board member and he did not feel right voting against a fellow member. The motion carried 1 – 0 with Mr. Finnegan in favor and Mr. Atkins abstaining.

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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 9:05 p.m.

Respectfully submitted,

Barbara A. Ripa, Recording Secretary

Approved

Date

DRAFT