

Portsmouth Tax Assessment Review Board

Minutes
April 5, 2018

Members Present: Ali Khorsand, Vice-Chair, Bradley Finnegan and Norbert Rattay, First Alternate.

Members Absent: Hugh Atkins, Chair.

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

Although Mr. Rattay was present, he filled out a recusal form and did not participate in the meeting.

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

New Business

Tax Appeal of Philip T. Driscoll Trustee, 169 Immokolee Drive, Plat 36, Lot 55

Philip Driscoll was present to represent himself. Mr. Driscoll said that he has had an ongoing problem with how Portsmouth values properties. He does not believe that data supports the value imposed on his land. Mr. Driscoll said he did his homework on single family sales during 2016 and the comparison of land values. He stated that there are lots that have better water views than his, but we do not value them correctly. They should not be valued based on proximity to water but rather based on the actual view, which may change with time.

Mr. Helfand discussed how Vision and the town values properties and how values are based on a hybrid basis with several items going into the value, such as market conditions in the neighborhood, view, and what the house would sell for on a square foot basis.

Mr. Driscoll did not present any information with his appeal and believed that the town ought to have researched the property and the value itself when he presented his appeal to the town.

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

Tax Appeal of Norbert J. and Margaret M. Rattay, 28 Cromwell Drive, Plat 37, Lot 78

Norbert Rattay was present to represent himself. Mr. Rattay said that in 2013 the grade on his tax card was changed by a Vision employee, David Dolce, from "Avg+20" to "Good." This caused an increase in his property taxes. He said that another Vision worker came through the house in 2016 and said that his house was "average," but it was not changed on his tax card. Mr. Helfand noted that "Depreciation" on his tax card is listed as "average" and perhaps that is what the worker was referring to. Mr. Rattay disagreed. There are no notes from when Mr. Dolce changed the grade in 2013, so we do not know why he changed the grade. Mr. Rattay would like the Town of Portsmouth to require Mr. Dolce, who is not an employee of the town, to attend a meeting and explain why he changed the grade. Mr. Rattay would like the grade to go back to Avg+20.

There were no further questions or statements and the hearing ended.

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Attorneys Alex Walsh and Adam Thayer were present to represent the remaining appellants. A couple of appellants were present to present their case in addition to the attorneys. These cases were heard first.

Tax Appeal of Nancy Hughes/Ann-Marie Harrington, 715 Black Point Lane, Plat 67, Lot 22

Ann-Marie Harrington was present to represent herself. She stated that this is her and Nancy Hughes' primary home. The house was on the market for 130 days, so it was not a short sale, not distressed at all and it was purchased a day before the year ended. It was bought for \$950,000 but the assessment came in at \$1,389,600 and they were shocked. She said there is no better value than the selling price and that this is a mistake that needs to be fixed.

Attorney Walsh said that the quality of views drives the sales prices in this area. There were a couple of lots that had excellent sales due to their views toward 3rd Beach. Her property does not have the same view and it also has drainage/runoff issues.

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

Tax Appeal of Nicholas Delgreco/Sarah Atchley, 701 Black Point Lane, Plat 67, Lot 24

Nicholas Delgreco and Sarah Atchley were present to discuss their appeal. Mr. Delgreco said that it is obvious that Vision made a big mistake – their value went up by 30%. The Board has the opportunity to correct this error or it will end up in court. They have submitted two appraisals. They submitted sales. They do not have water access (they are on a cliff with no stairs to the water). They are on a private road. They do have a decent view. Mr. Walsh said the depreciation is only 30%. He believes the land should be valued at \$1 million. They do not have runoff on this lot.

There were no further questions or statements and Nicholas Delgreco and Sarah Atchley left the meeting.

Tax Appeal of Richard Rugani, 35 Seastones Drive, Plat 68, Lot 49

Attorney Walsh said that this is a worn-out house, with little appreciation since 2012. It was assessed at \$1,726,00. An appraisal done put the value at \$1.2 million. Mr. Walsh thinks if the Board reduced it to \$1,300,000 or \$1,350,000 the matter would go away.

Tax Appeal of Andrew Mazur, 99 Meadowlark Lane, Plat 64, Lot 165

Attorney Walsh said that Mr. Mazur is selling his house. The Town offered a change in tax that would affect years two and three of the three-year revaluation, but it would not benefit Mr. Mazur since he is selling. The pending settlement at this time is \$1.3 million assessment for all three years.

Tax Appeal of Michael Blitzer, 91 Indian Avenue, Plat 68, Lot 43

Mr. Walsh said that the property was purchased in June 2014 for \$2,250,000 and the assessed value is within this range. Appraiser James Houle believes that Mr. Blitzer overpaid when he purchased his home, and Mr. Houle believes the property is worth approximately \$1,850,000.

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Tax Appeal of Marianne Towle, 87 Indian Avenue, Plat 68, Lots 47 & 48

Mr. Walsh said these lots were purchased for \$2 million combined in 2007 at the height of the market. He said that he has not received a number from the town that he is comfortable with yet. There is limited water view on the lot with the house. The vacant lot has no view. He believes lot 47 should be valued at \$1.2 million, while the town has the value at \$1,542,700 and lot 48 should be valued at \$305,000 while the town assessed it at \$587,800. He thinks the parties should meet in the middle with values.

Tax Appeal of Jeffrey Babka, 10 Seastones Drive, Plat 68, Lot 49B

Mr. Walsh said that Babka paid \$2,150,000 in 2011, but appraiser James Houle believes he paid too much for the property. The town assessed it at \$2,248,800 but he believes the fair market value is \$1.7 million. The town offered to lower it to \$2,176,000. He thinks the appeal would go away if the assessment was lowered to \$1.9 million.

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

Mr. Walsh said that Mr. Toback has a nice view, but it is a worn-out house and nothing has been done to it. The assessed value is \$2,018,600 and they turned down \$1,836,000. Appraiser James Houle has appraised it at \$1,550,000, and Mr. Walsh thinks he can get the appeal to go away if the town offered to adjust the value to \$1,650,000.

Tax Appeal of Eva Chaves, 721 Black Point Lane, Plat 67, Lot 21

Mr. Walsh said Chaves paid \$1.2 million in 2013. It is assessed at \$1.6 million. Appraiser James Houle appraised it at \$1.3 million and the town offered a \$1,486,000 settlement.

Mr. Houle's argument is that prime sales are dependent on prime water views.

Tax Appeal of Jamie Requena, 218 Indian Avenue, Plat 68, Lot 28

An agreement has been reached adjusting the value to \$486,000.

Tax Appeal of Michael Vickers, 290 Indian Avenue, Plat 67, Lot 2

There was an error on the field card, and with other recommendations from the Assessor, the assessed value was lowered to \$1,831,100 for the current year and he recommended it be lowered to \$1,704,700 for the next two years.

Deliberations and Decisions

Tax Appeal of Philip T. Driscoll Trustee, 169 Immokolee Drive, Plat 36, Lot 55

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to deny the appeal based on the lack of supporting information filed in the appeal. The motion carried 2 – 0.

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Tax Appeal of Norbert J. and Margaret M. Rattay, 28 Cromwell Drive, Plat 37, Lot 78

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to deny the appeal because there was no supporting documentation provided. The motion carried 2 – 0.

The Board asked the Assessor to provide the Recording Secretary with a copy of the “Grading Adjustment Methodology” that describes what a “Good” quality rating is so she can send it to Mr. Rattay.

Tax Appeal of Andrew Mazur, 99 Meadowlark Lane, Plat 64, Lot 165

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to agree with the pending offer of \$1.3 million assessment for the three-year valuation period. The motion carried 2 – 0.

Tax Appeal of Michael Blitzer, 91 Indian Avenue, Plat 68, Lot 43

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to deny the appeal because the current assessed value is similar to the purchase price and not much of an increase from 2014. The motion carried 2 – 0.

Tax Appeal of Marianne Towle, 87 Indian Avenue, Plat 68, Lots 47 & 48

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to deny the appeals because Mr. Houle’s assessment failed to cite four of the five qualified sales from 2016 in the neighborhood and if he had included them the values would have been more comparable. The motion carried 2 – 0.

Tax Appeal of Richard Rugani, 35 Seastones Drive, Plat 68, Lot 49

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to deny the appeal because Mr. Houle’s assessment failed to cite four of the five qualified sales from 2016 in the neighborhood and if he had included them the values would have been more comparable. The motion carried 2 – 0.

Tax Appeal of Jeffrey Babka, 10 Seastones Drive, Plat 68, Lot 49B

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to deny the appeal because Mr. Houle’s assessment failed to cite four of the five qualified sales from 2016 in the neighborhood and if he had included them the values would have been more comparable. The motion carried 2 – 0.

Tax Appeal of Eva Chaves, 721 Black Point Lane, Plat 67, Lot 21

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to deny the appeal because Mr. Houle’s assessment failed to cite four of the five qualified sales from 2016 in the neighborhood and if he had included them the values would have been more comparable. The motion carried 2 – 0.

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

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to deny the appeal because Mr. Houle’s assessment failed to cite four of the five qualified sales from 2016 in the neighborhood and if

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he had included them the values would have been more comparable. The motion carried 2 – 0.

Tax Appeal of Jamie Requena, 218 Indian Avenue, Plat 68, Lot 28

A settlement has been reached between the appellant and the town.

Tax Appeal of Michael Vickers, 290 Indian Avenue, Plat 67, Lot 2

A settlement has been reached between the appellant and the town.

Tax Appeal of Nancy Hughes/Ann-Marie Harrington, 715 Black Point Lane, Plat 67, Lot 22

The appellant has done \$170,000 worth of improvements since the purchase. Comparables 1, 2, and 3 in their appraisal were estate sales and comp 4 was a tear down.

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to have the Tax Assessor adjust the assessment to \$1,235,000+/- for the next two years. The motion carried 2 – 0.

Tax Appeal of Nicholas Delgreco/Sarah Atchley, 701 Black Point Lane, Plat 67, Lot 24

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to deny the appeal because Mr. Houle's assessment failed to cite four of the five qualified sales from 2016 in the neighborhood and if he had included them the values would have been more comparable. The motion carried 2 – 0.

Minutes:

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to approve the minutes of the February 13, 2018 meeting as presented. The motion carried 2 – 0.

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to approve the minutes of the February 27, 2018 meeting as presented. The motion carried 2 – 0.

A motion was made by Mr. Finnegan and seconded by Mr. Khorsand to approve the minutes of the March 20, 2018 meeting 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 2 – 0.

The meeting adjourned at 9:15 p.m.

Respectfully submitted,

Barbara A. Ripa, Recording Secretary