

Request to Appear Before the Board of Selectmen

Unless the issue is an emergency, all requests need to be furnished to the Town Administrator no later than noon on the Thursday prior to the Board Meeting.

Name: GEORGE NICOLAOU

Date: 7/1/15

Phone Number: 603 486-7416

Email: GTONSON71219@Yahoo.com

ACTION DESIRED: Please specify what action you desire the Board of Selectmen to take as a result of your presentation.

301 South Hill Assessment
Issues.

PREVIOUS STEPS TAKEN: Please indicate any attempts that you have made to resolve this issue prior to asking to appear before the Board of Selectmen. If current procedures require that you place your request elsewhere prior to possible action by the Board of Selectmen, the Town Administrator shall inform you at the time you complete this form.

Filed a statement

Please scan and email to the Town Administrator at: p.flynn@newbostonnh.gov or print and deliver. Also, please provide any documentation that provides information pertinent to the topic you are bringing before the Board.



TOWN OF NEW BOSTON

7 Meetinghouse Hill Road

P.O. Box 250

New Boston, NH 03070-0250

Phone • (603) 487-2500 Fax • (603) 487-2975

www.newbostonnh.gov

June 16, 2015

George Nicolaou
PO Box 334
Goffstown, NH 03045

RE: Abatement Application for tax year 2014

Dear Mr. Nicolaou,

Pursuant to RSA 76:16 II, this letter is to inform you that your abatement application for the tax year 2014 has been denied.

Enclosed are copies of both Section J "Disposition of Application", from the abatement application form and the Town Assessor's memorandum upon which we have based our decision.

Please be aware that you have the right to appeal this decision to either the Board of Tax and Land Appeals, RSA 76:16-a or in the Superior Court, RSA 76:17. The deadline for filing such an appeal will be September 1, 2015. Abatement appeal forms are available here at the Town Hall.

If you have any questions, please call the Assessing Office at 603-487-2500 X161.

Sincerely,

Laura Bernard
Assessing Clerk

MEMORANDUM

Date: June 9, 2015

To: Selectmen, Town of New Boston

From: George Hildum, Assessor

Subject: 2014 Abatement Request for Map 13, Lot 56

Taxpayer(s) Name: Nicolaou, George

Map & Lot: 13-56

Location: 301 South Hill Road

Abatement recommendation: Denied

2014 Assessment: \$ 106,600

Revised 2014 Assessment: \$ 106,600

Remarks:

The subject property consists of a camp and shed on approximately one acre of land. The camp was constructed circa 1950 and was remodeled and enlarged some time after November 15, 2002 and before 2006.

The property was acquired by the current owner and taxpayer for \$83,500 on November 15, 2002. The property was purchased from Lee and Dianne Murray per warranty deed recorded in Book 6762, Page 2880 at the Hillsborough County Registry of Deeds. At the time of sale in 2002, the camp was a 16' X 40' structure with 464 square feet of living area and attached 4' X 8' covered porch and 9' X 16' screened porch.

The MLS sheet for the 2002 sale notes:

Extreme privacy, great weekend retreat or build a new home. Screen room, one bedroom, 1 bath. Quiet area, sits back off the road. Enjoy the peace and quiet and watch the wildlife."

The one acre +/- lot is an existing lot of record with no road frontage. Access is via a 20-foot wide deeded right-of-way from South Hill Road and over Map 13, Lots 57, 58 and 63 as of April 1, 2014 per the tax map. The property is abutted by Map 13, Lots 55 and 58. All of the 79.6 acres of Map 13, Lot 55 are in current use and undeveloped. Twenty of the twenty-six acres of Map 13, Lot 58 are in current use and the lot is improved with a camp.

An electrical permit was pulled by the taxpayer in 2003 to replace and relocate the mast and meter due to disrepair of the existing one.

During the 2006 town-wide valuation update it was discovered that the camp had undergone significant changes which included the conversion of the entire 16' X 40' structure to living area and a 12' X 14' addition. The property was measured on August 1, 2006 and the interior estimated per the MLS listing for the property.

The property was listed for sale in the MLS at \$199,900 from November 18, 2005 through December 4, 2006 and at \$199,000 from December 4, 2006 through December 30, 2007. The property was reassessed during the 2006 valuation update at \$140,100.

A 2006 abatement request was filed by the taxpayer and was ultimately denied since the taxpayer refused to allow an interior inspection of the camp. The denial was subsequently appealed to the superior court and the taxpayer alleged the market value to be \$95,500. The appeal was dismissed by the court after the town filed a motion to dismiss since the taxpayer refused to permit an inspection of the interior of the property.

The property was inspected during the 2009 – 2010 town-wide inspections done by Jack McCarthy. Mr. McCarthy inspected the subject property on December 14, 2010.

The property was reassessed as part of the 2011 town-wide valuation update for \$106,600.

The taxpayer increased the gross living area of the camp after his purchase from approximately 464 square feet to 808 square feet as well as improving its overall condition and increasing its utility.

A 2012 abatement request was filed by the taxpayer and denied because the taxpayer failed to make a credible estimate of the April 1, 2012 fair market value of the property and failed to demonstrate that any alleged errors were injurious to the taxpayer resulting in the taxpayer having to pay more than his share of the common burden.

Reasons for Abatement

The taxpayer's 2014 request for abatement and reasons for abatement are very similar to the 2012 abatement application. In the 2014 abatement application the taxpayer indicates that the reasons for abatement are based on physical data and opines that the April 1, 2014 fair market value of the subject property is \$50,000 or less. The taxpayer alleges that the town has not taken into account all the negative issues about this property and has not taken into account the real estate market collapse, etc. The taxpayer states that the following issues negatively impact the property:

- 1) Access to property is via 1.5 mile dirt road that is difficult to get up hill when snowing and the road is nearly impassable in spring due to mud (claiming to have many times have gone down to axels in the mud);
- 2) Property has no frontage on a public road;
- 3) Property has access through a right of way and has created a lot of problems with tenant/owner of the right of way with the police involved a number of times;

- 4) Property lot is substandard making the removal of the existing structure difficult since not allowed to build from scratch if present structure is removed;
- 5) Most of the lot remains wet nine (9) months out of the year;
- 6) Structure is, for basic financing purposes, considered unheated due to its lack of a central heating system. A kerosene heater is not considered central heat thereby making it extremely difficult, if not impossible, to get a mortgage;
- 7) The septic is very old and the exact age is not known;
- 8) Property has no sprinkler as indicated on the assessment card; and
- 9) There is no shed on the property. A piece of plywood over the tank does not qualify as a shed anymore than a piece of plywood over a pile of fire wood, a tarp over furniture, etc.

Based on the above negative issues, the taxpayer makes a 20 percent reduction due to the right of way, 20 percent reduction for lack of heating, and minimum ten (10) percent reduction for lack of frontage thereby reducing the value by 50% of the assessed value. The taxpayer further opines that if only another five (5%) percent reduction is entered into the equation for the rest of the remaining issues then the current assessment is reduced by 70%. The taxpayer concludes, as he has stated in the past, that no buyer is likely to offer more than \$50,000 for the property.

Assessor's Review

The assessor's office attempted to schedule an inspection of the property with the taxpayer. The taxpayer refuses to allow the assessor on the property to measure, list, and verify the assessment data.

It is the opinion of the assessor that the assessment does adequately consider the location, size, and utility of the lot and the nature of the access to the property. Moreover, the assessment of the camp is believed to adequately address the age, condition, and functional utility of the building.

The taxpayer fails to make a credible and supportable estimate of the April 1, 2014 fair market value of the property and fails to demonstrate that any alleged errors are injurious to the taxpayer and have resulted in the taxpayer having to pay more than his share of the common burden.

Recommendation

Taxpayer refuses the assessor access on to the property and fails to demonstrate by a preponderance of the evidence that the property is disproportionately assessed as of April 1, 2014. **Recommend the selectmen deny the request for abatement.**

2014 Abatement Request for Map 13, Lot 56

Harold E. Lajoie
Selectman

6/12/15
Date

Samuel Ouellet
Selectman

6/12/15
Date

Joseph W. Chabot
Selectman

6/15/15
Date

OWNER INFORMATION SALES HISTORY PICTURE

OWNER INFORMATION
 NICOLAOU, GEORGE
 P O BOX 334
 GOFFSTOWN, NH 03045-0334

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
11/15/2002	6762	2880	Q1	83,500	MURRAY, LEE & DIANE
10/16/1997	5864	0160	U181	25,000	ANN L WHITE ESTATE
01/13/1975	2385	0530	U138		WHITE, GEORGE
08/13/1965	1843	0457	Q1		SMITH, RENTON & NEWTON

LISTING HISTORY

12/14/10	JMML
05/12/07	REF
08/01/06	GHR
11/22/97	TWL
11/21/97	TWM

NOTES

GRY; 2006 CAMP ENLARGED, ON SLAB, UPDATED & REDONE INSIDE, FOR SALE 7/06 \$199K, FULL BATH, TILE & PARQUET FLRS, SKYLIGHTS, KERO/WALL FURNACE HEAT, NEW K&B PER MLS; 2011 4X12 REAR OPU = NV, SLIGHTLY SAGGING & BENT ROOF, GALLY KITCHEN, LIMITED FENESTRATION, SPRINKLER SYSTEM INSTALLED BY OWNER RUNS OFF OF WATER PUMP, STUCCO INTERIOR WALLS = PLASTER, W&S LINES REQUIRE WINTERIZATION, ASSESSED AS CAMP DUE TO FUNCTIONAL INADEQUACIES AND QUALITY OF CONSTRUCTION, ACCESS VIA ~~550~~ ^{550 +/-} LONG DRIVEWAY ~~800~~ ⁸⁰⁰

EXTRA FEATURES VALUATION

Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes
SHED	35	7	x	5	400	10.00	25	350	
SPRINKLERS	808				100	1.25	50	505	LOW COST
								900	

MUNICIPAL SOFTWARE BY AVITAR

NEW BOSTON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2013	\$ 38,100	\$ 900	\$ 67,600
		Parcel Total: \$ 106,600	
2014	\$ 38,100	\$ 900	\$ 67,600
		Parcel Total: \$ 106,600	
2015	\$ 38,100	\$ 900	\$ 67,600
		Parcel Total: \$ 106,600	

LAND VALUATION

Zone: RA Minimum Acreage: 2.00 Minimum Frontage: 200

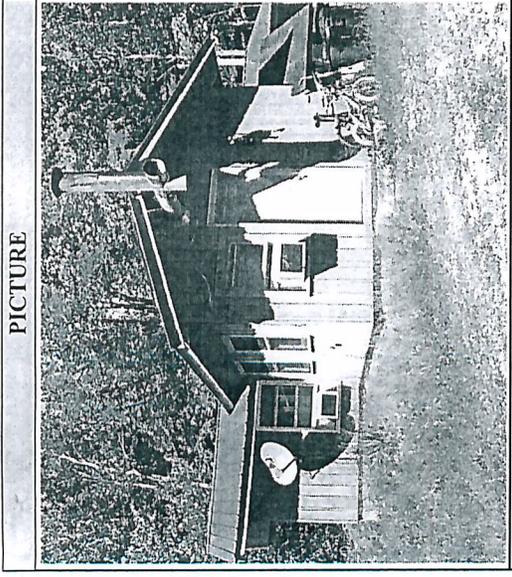
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	1.000 ac	83,200	D	90	100	100	95	100 -- MILD	95	67,600	0	N	67,600	ACCESS/PRIVACY
	1.000 ac												67,600	

Site: AVERAGE Driveway: GRAVEL Road: DIRT

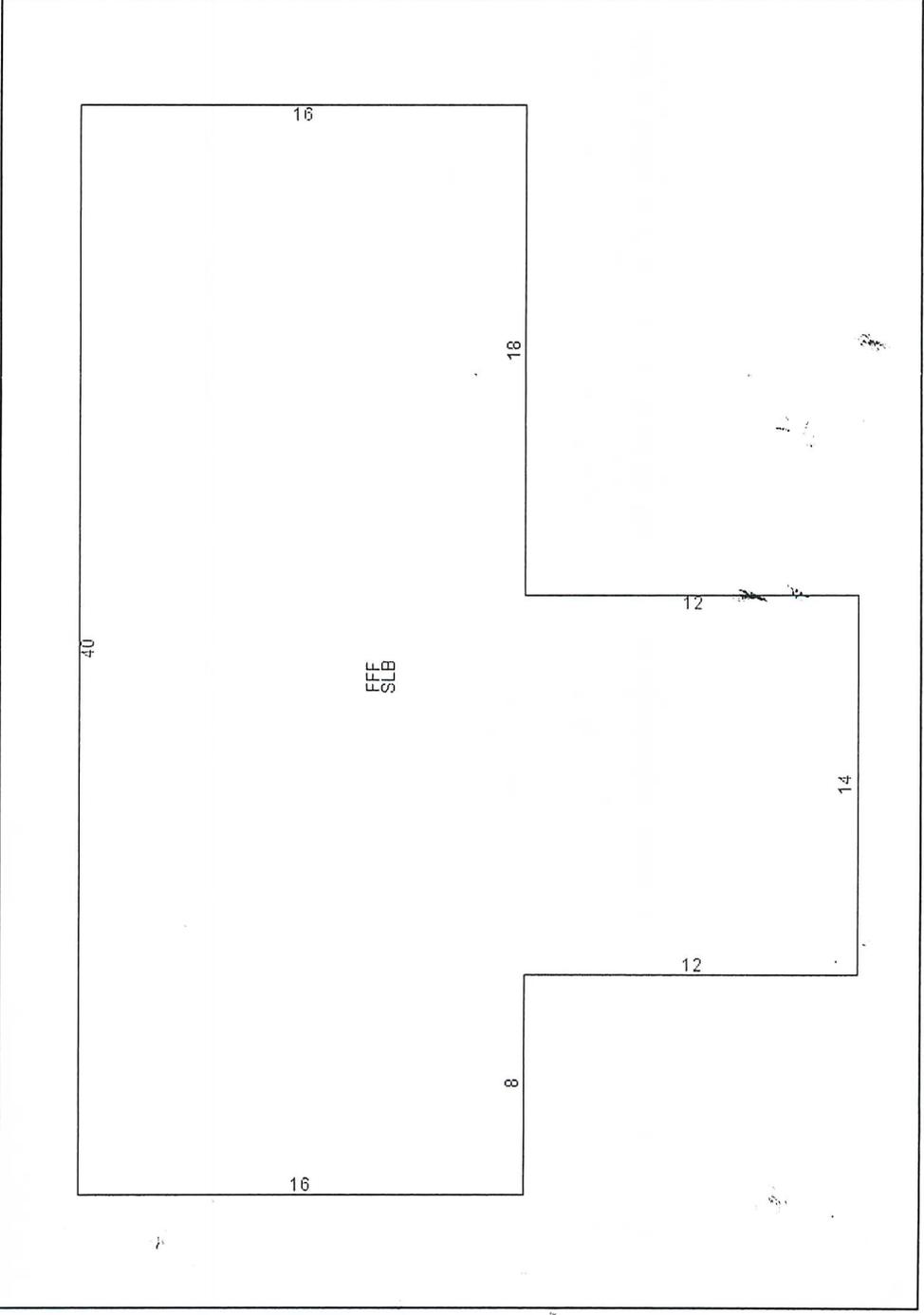
BUILDING DETAILS	
Model:	1.00 STORY FRAME CAMP
Roof:	GABLE HIP/PREFAB METALS
Ext:	BOARD/BATTEN
Int:	PLASTERED/DRYWALL
Floor:	HARD TILE/PARQUET
Heat:	OIL/FA NO DUCTS
Bedrooms:	2 Baths: 1.0 Fixtures:
	Extra Kitchens: Fireplaces:
	A/C: No Generators:
Quality:	A2 AVG+20
Com. Wall:	
Size Adj:	1.1522 Base Rate: RCP 40.00
	Bldg. Rate: 1,3412
	Sq. Foot Cost: \$ 53.65

TAXABLE DISTRICTS			
District	Percentage		
PERMITS			
Date	Permit ID	Permit Type	Notes

OWNER
 NICOLAOU, GEORGE
 P O BOX 334
 GOFFSTOWN, NH 03045-0334
 Account Number: 1,169



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
SLB	SLAB	808	0.00
FFF	FST FLR FIN	808	1.00
		1,616	808



2011 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 43,349
Year Built:	1950
Condition For Age:	VERY GOOD 12 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	12 %
Building Value:	\$ 38,100