

Executive Session of December 12, 2017

Present: Christopher Lamarre, Principal Assessor
Bruce Firger, Member

Meeting called to order by Christopher Lamarre at 10:50.

Real Estate Abatements – Voted & Granted

#2018049 - Adjustment to the income approach to reflect current lease terms. Abated value of \$47,300.

#201850 – Building measurements determined finished living area to be overstated by 691sf. Grade & condition were observed to less than stated on property record card and downgraded to fair from average due functional obsolescence of kitchen & baths and mechanical systems, undersized bedrooms-some without closets, partially collapsed plaster walls & ceilings and basement drainage issues. 3 outbuildings were also deleted as they no longer exist. Abated value of \$246,800.

#201851 – Property record card listed home as being of average grade and in fair-average condition. Upon inspection grade was observed to be only fair/average due to concrete block foundation failing causing water problems and the fact the home is constructed of brick making insulating to today's standards very difficult and expensive. Abated value of \$19,400.

#201852 – Inspection yielded an additional 544sf of finished living area in attic. This increase was offset by slight downward adjustment of grade & condition from very good to good-very good due to functional obsolescence associated with size and age. Abated value of \$11,300.

#201853 – Colonial style home built in 1820 listed as good grade and condition. Over the years many renovations occurred creating, in the aggregate, less than desirable results and functionality. Grade and condition were downgraded from good to average/good. Mechanical systems are deficient and do not adequately support the current size and layout of home. The electrical system is outdated and insufficient as well. Abated value \$79,300.

Real Estate Abatements Voted & Denied

- #201854 – Owner did not respond within 30 days to letter requesting exterior/interior inspection.
- #201855 – Owner did not respond within 30 days to letter requesting exterior/interior inspection.
- #201856 – Owner did not respond within 30 days to letter requesting exterior/interior inspection.
- #201857 – Commercial property that owner did not submit income & expense forms.
- #201858 – FY2018 abatement denied by BOA because settlement proposal for FY2017 ATB case was to include a value reduction for FY2018 of the same amount proposed for FY2017. However, during deliberations the BOA learned FY 2017 taxes had not been paid thereby negating ATB's jurisdictional authority to hear FY2017 appeal. For an Appellant to appear before the ATB it must meet certain jurisdictional criteria of having paid real estate taxes by the subject year due date, timely file an abatement application with the local BOA on an approved form and timely file an appeal with the ATB. Failure to comply with any of these jurisdictional requirements shall result in the dismissal of the appeal.

With no further business and on a motion by Bruce Firger and seconded by Christopher Lamarre, meeting adjourned at 11:35.