

**Board of Civil Authority  
Tax Appeals  
August 8, 2019  
6:00 PM  
Concord Municipal Building**

Board

Linda Blakslee, Chair  
Cynthia Gaboriault, Clerk  
Roger Wood  
Arlene Hovey  
George Morehouse  
Mary Gochie  
Paula Christopher

Assessors

Matthew Krajeski

Appellants

Dexter & Lucille Willson- 6:00 PM  
Reginald Kelley-6:15 PM  
Coles Pond Trust (Irving & Bierbaum)-6:30 PM  
Nancy Darrah-6:45 PM  
Christopher Sutkaitis-7:00 PM

Meeting began at 6:00 PM. with the administering of oaths to the BCA members. At the start of all five cases the chair asked if there were any conflicts of interest and heard none. The oath was administered prior to each case heard to both the Appellant(s) and Assessor.

The first case heard was Dexter and Lucille Willson, parcel 31-4260115 located at 115 Charlotte Lane. The property is constructed on a .11 acre lot with frontage on Shadow Lake. Testimony was heard from the Assessor which included a market analysis and comparables. Mr. and Mrs. Willson stressed that their property was a "low grade building." The lot is very wet, they believe it to be a two bedroom not the three bedroom the assessors have in the property description.

The next case heard was that of Reginald Kelley, parcel 06-0400147 located at 163 Oregon Road. The property consists of 1.92 acres of vacant land. Mr. Kelley's letter to the board stated to his knowledge two acres are needed to build. The Zoning Administrator for Concord submitted a letter to the Assessor clarifying the potential for this property. Zoning bylaws state an existing non-

conforming lot that was in existence prior to the enactment of the bylaw may be developed. Market analysis and comparables were presented by the Assessor.

Coming before the board next were Sara Bierbaum and Irving Priest for Coles Pond Trust, parcel 07-3500912 located at 912 Prospect Street. This property consists of an old style home built in 1840 constructed on 129.1 acres. All but 3.25 acres are enrolled in the State's Current Use Program. Comparables and market analysis were presented by the Assessor. The Appellants feel that they have requested, to no avail, information regarding the 46% increase in house site value. They feel grounds for this appeal are that the Town has failed to provide any information. Also noted that although outside of the sales analysis time-frame, the current owners paid \$45,500.00 above the current assessment.

The next case before the BCA was Nancy Darrah, parcel 23-0221074 located at 1074 Campers Lane. The Assessor's description stated the Darrah's property is very well landscaped with a paved driveway with quality pond frontage that has been adjusted for private road conditions. Nancy Darrah had five Property Transfer Tax Returns she presented to the BCA, three from 2014 and two dated in 2016. All the properties were located around the Pond. Ms. Darrah feels they are unfairly assessed in comparison to the other fifty one properties she has studied on Campers Lane. Forty eight out of fifty two received a decrease in their assessment.

The last case heard was from Christopher Sutkaitis, parcel 30-7400019 located at 19 Barefoot Road. The property is constructed on a 2.17 acre lot in a Shadow Lake neighborhood with legal access to two swimming and boating areas. Mr. Sutkaitis feels he is being assessed \$40,000 for one acre as the rest of his property is swampy and unusable. The Assessor used comparables occurring in a three year period, as was the case in all five appeals heard. Two of the comparables were not located around Shadow Lake but they both had similar building construction to the subject property.

Committees were formed, with three BCA members assigned to each property to be viewed and inspected. Linda Blakslee felt she should not be on the group to visit the Sutkaitis property as she has a camp nearby on Shadow Lake.

Mary Gochie made a motion to reconvene on September 4, 2019 at 6:00 PM. Paula Christopher seconded, motion passed. George Morehouse made the motion to recess at 7:48 PM. Mary Gochie seconded, motion passed.