

Skowhegan Board of Assessors
Minutes
Regular Meeting
February 9, 2018
4:00 P.M.

Present: Ronald F. Blaisdell, Chairman
John Grohs, Vice Chairman
Bonnie A. Baker

Assessor's Agent: William "Bill" Van Tuinen
Asst. Assessor: Leisa D. Emery

Others present: Paul Natale
Alicia Boulette
Lynda Quinn
Terry Washburn
Brenda Washburn
Dana Landry
Larry Heller
Soren Siren

I. Call to order:

The meeting was called to order at 4:00 PM by Chairman Ronald Blaisdell.

II. Minutes to be approved and signed:

1. December 20, 2017, Regular Meeting:

John Grohs made a motion to approve and sign the minutes, seconded by Bonnie Baker. – Vote 3 yes – 0 no

III. Items by the Public: None

IV. Unfinished Business: None

V. New Business:

1. Paul Natale, Map 39, Lot 38, abatement requested in the amount of \$35,000:

Bill Van Tuinen stated that in response to Mr. Natale's abatement request, Bill inspected the property and looked at recent sales over the past three years on Oak Pond, which is where his property is located. Bill said he analyzed the sales in the traditional way of a sales ratio study on his own spreadsheet. Bill reviewed his spreadsheet with everyone. Bill looked at five sales from 2015 to 2017. After doing the sales ratio study it appears that our ratio is at 112%, the coefficient of dispersion (COD) was 17.87. The COD is a measure of how closely the sales prices are to the assessed value. The greater the difference between the sales and assessed the higher the COD. Bill experimented with the land values on Oak

Pond. If the values are reduced by 15% the average ratio is 100% and the COD is 14.45.

Based on that Bill recommends granting Mr. Natale's abatement in the amount of \$19,700 value, which is \$394.00 in taxes. That would be a reduction in the land value and a small reduction in the building value, because he was charged for a fireplace that he does not have.

Paul Natale thanked Bill for coming and inspecting the property and talking with him. Paul said it was a long process and a learning process. Paul stated that overall he would have to agree with the end result. Paul asked if the value would remain at the reduced amount or if he would have to apply for the abatement again next year.

Bill Van Tuinen said he would recommend that the 15% adjustment be automatically implemented on the land value for all Oak Pond properties for next year.

There have been two abatement requests submitted for properties on Oak Pond, that are way down on the extreme end of the pond, there are some access and qualitative adjustments that Bill can't review at this time and we have asked for extensions from the property owners to look at these properties when it is more favorable conditions.

Ronald Blaisdell made a motion to approve the abatement for Mr. Natale in the amount of \$19,700 value, which is \$394.00 in taxes, seconded by Bonnie Baker. – Vote 3 yes – 0 no

Soren Siren asked Bill a brief question.

2. John & Ann Marie Fawcett, Map 39, Lot 21, abatement requested in the amount of \$16,970:

Bill Van Tuinen said the Fawcett's provided us with a survey of their land on Oak Pond. The survey indicates the lot is smaller than what we thought.

Bill recommends the abatement in the amount of \$20,900 in value, which is \$418.00 in taxes. This is for the adjustment in the lot size as well as the 15% adjustment that was made for the land on Oak Pond the same as Mr. Natale.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by John Grohs. – Vote 3 yes – 0 no

3. Shirley Lashon, Map 5, Lot 3610 ON11, abatement requested in the amount of \$2,800:

Bill Van Tuinen explained this is a mobile home in Woodside Mobile Home Park.

Bill said he is recommending a decrease in value of \$900, which is \$18.00 in taxes. Bill said this is a very nice mobile home, with a detached garage in a very nice area. Bill said the abatement is for the correction of some of the details of the mobile home.

Ronald Blaisdell made a motion to approve the abatement in the amount of \$900 valuation, which is \$18.00 in taxes, seconded by Bonnie Baker. – Vote 3 yes – 0 no

4. Alicia Boulette, Map 10, Lot 9E, abatement requested in the amount of \$25,000:

Alicia Boulette questioned how her buildings were assessed. She feels she is being assessed for buildings that do not exist.

Bill Van Tuinen stated that he went out to the property and inspected the buildings with Alicia's husband. Bill explained how the buildings are laid out and that different roof lines tend to be called separate square footage buildings on the property card. Bill reviewed all of the buildings with Alicia.

Alicia stated that her house was in bad shape and there are some structural issues. Bill said if there are some unresolved issues, if the Board is willing to table this until the next meeting, Bill will go out and inspect the property with Alicia. Bill said he would need a verbal extension on the abatement, because by the next meeting our 60 days will be expired.

Alicia Boulette granted an extension to give Bill time to inspect the property with her and time for the Board to make a decision at the next Assessor's meeting.

Ronald Blaisdell made a motion to table this item, seconded by Bonnie Baker. – Vote 3 yes – 0 no

5. Charles Miller, Map 10, Lot 39D-1, abatement requested in the amount of \$6,100:

Bill Van Tuinen said this lot is located on the East River Road. Bill said he looked at the lot on the face of the earth, but he also looked at it in detail on Google earth. It is valued the same as other lots in the area, and like properties are being assessed a like.

Bill recommends the abatement be denied.

Ronald Blaisdell made a motion to deny the abatement request, seconded by Bonnie Baker. – Vote 3 yes – 0 no

6. Larry Heller, Map 14, Lot 33, abatement requested in the amount of \$25,250:

Larry Heller reviewed with the Board some discrepancies in the property card in comparison to what his building actually is. He said the square footage of living area should be reduced because part of what is considered living area is actually a shed. Larry showed the Board his figures and also some pictures of the shed area.

Bill Van Tuinen said he confirmed that the area in the back is a shed and he confirmed the correct measurements while he was there doing the inspection. Bill said he corrected the back to be unfinished attic over a shed.

Bill recommends the abatement in the amount of the difference after the corrections were made, a reduction in value of \$9,500 which is \$190.00 in taxes.

Bill asked if the Board would take a break for a few minutes, the Board agreed. Bill had Larry come up and review the property card with him, so that he could explain how the valuation was arrived at with the appraisal software. Bill explained the property card to Larry.

John Grohs made a motion to approve the abatement as recommended by Bill, seconded by Ronald Blaisdell. – Vote 3 yes – 0 no

7. T & B Enterprises, LLC, Map 4, Lot 12-1, abatement requested in the amount of \$127,300:

Terry Washburn stated that Bill came up and did the inspection, and he is willing to have Bill speak on his findings.

Bill Van Tuinen explained this property is the bowling alley, restaurant, banquet center on Madison Avenue. After inspecting the property Bill recommends the abatement in the amount of \$121,500 value, which is \$2,430.00 in taxes. Bill said his reduction in value is based on the condition of the buildings.

Ronald Blaisdell made a motion to grant the abatement as recommended by Bill, seconded by John Grohs. – Vote 3 yes – 0 no

8. Von L Weese, Map 30, Lot 18, abatement requested in the amount of \$29,700:

Bill Van Tuinen explained this house is located on Pleasant Street and is a two unit home. Bill viewed the house and garage with the owner. This house was flooded back in 1987 even more than Mr. Marquis' house on the River.

Bill recommends the abatement in the amount of \$19,600 in value, which is \$392.00 in taxes.

Bonnie Baker made a motion to approve the abatement as recommended, seconded by Ronald Blaisdell. – Vote 3 yes – 0 no

9. Carole S. Worthington, Map 33, Lot 118-1, abatement requested in the amount of \$13,300 said after:

Bill Van Tuinen said this house is located on Harding Street. The property was sold, the house was demolished.

Bill recommends granting the abatement as requested.

Ronald Blaisdell made a motion to approve the abatement in the amount of \$13,300 value, which is \$266.00 in taxes, seconded by John Grohs. – Vote 3 yes – 0 no

10. Dennis A. Prevost, Map 22, Lot 54, abatement requested in the amount of \$20,000:

Bill Van Tuinen said Mr. Prevost lives on South Street. This house is directly in back of the Car Wash on Waterville Road. Bill inspected the house on the inside and the outside.

Bill recommends the abatement in the amount of \$6,800 in value, which is \$136.00 in taxes because of the condition of the dwelling and because of the location adjacent to the car wash.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by Bonnie Baker. – Vote 3 yes – 0 no

11. Chestnut Street Automotive LLC, Map 36, Lot 2-1, abatement requested in the amount of \$5,400:

Bill Van Tuinen explained this property is located on the Dr. Mann Road and the building does not have a basement as the property card indicates.

Bill recommends the abatement in the amount of the value of the basement, a reduction of \$5,400 in value, which is \$108.00 in taxes.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by Bonnie Baker. – Vote 3 yes – 0 no

12. Trinity Evangelical Free Church, Map 25, Lot 18, supplemental of \$22,700 valuation, which is \$454.00 in taxes:

Bill Van Tuinen said this property is a parcel of land located on West Front Street, this property (land and buildings) was purchased in 2014 and the Board agreed to exempt this property because of the intended use of a shelter.

Ronald Blaisdell stated this property was supposed to be used for a shelter for families and a place of worship.

Bill said the building was torn down and the property is nothing but a vacant lot that is not being used for anything. At the last meeting the Board requested this be placed on the next meeting agenda to be supplemented.

Bonnie Baker asked if any building permits have been taken out to rebuild.

No building permits are on the property record card at this time.

There was a brief discussion on exempt properties, and court decisions.

Ronald Blaisdell made a motion to approve the supplemental tax bill in the amount of \$22,700 value, which is \$454.00 in taxes, seconded by John Grohs. – Vote 3 yes – 0 no

13. Charles McGray, et als, Map 37, Lot 126, abatement requested unspecified:

Bill Van Tuinen said this house is located on Beauford Street. Bill inspected this property and the large open porch is a low cost carport and some of what was listed as house is storage.

Bill recommends a reduction in value of \$6,300 which is \$126.00 in taxes.

Ronald Blaisdell made a motion to grant the abatement as recommended by Bill Van Tuinen, seconded by Bonnie Baker. – Vote 3 yes – 0 no

14. Duane & Angela Marquis, Map 21, Lot 3A, abatement requested in the amount of \$20,000:

Bill Van Tuinen explained that Duane's property is located on the river, off Norridgewock Avenue. Bill said it is a very nice property close to the river, you can hardly see it from the road. Bill described the land and buildings in detail. Bill stated that one reason for the request is that the property is located in a floodplain area. Bill did adjust the land value due to the floodplain area, and Bill adjusted the outbuildings a little for age, they were not depreciated as much as some other outbuildings the same age.

Bill recommends granting the abatement in the amount of \$14,100 value, which is \$282.00 in taxes.

Bill said the property was built and previously owned by Angela's grandparents. It had been on the market for around \$300,000, Duane and Angela purchased it for \$285,000 and after the reduction in value, the new assessment will be \$250,300.

Duane Marquis said he did want to say one thing that doesn't show this time of year and that is the storm water runoff comes down Norridgewock Avenue and the Town's drainage runs right underneath Duane's driveway. There is a basin there and then it runs into the pipes and eventually into the River. The basin doesn't get cleaned out by the Town so if Duane doesn't clean it out it floods out his driveway. Duane said he feels the Town should be taking care of that, not him.

Soren Siren said Duane should go to a Selectmen's meeting.

Ronald Blaisdell made a motion to grant the abatement in the amount of \$14,100 value, which is \$282.00 in taxes, seconded by Bonnie Baker. – Vote 3 yes – 0 no

15. Dennis Kinney, Map 5, Lot 77, abatement requested unspecified:
Bill Van Tuinen described this property as being located on BA Lane. This property consists of land and has four or five mobile homes located on the land. Some of the homes are owned by Mr. Kinney and some are not. Mr. Kinney came in to the office to talk to Bill and Leisa. When going over his property record cards, we found some valuation issues and we suggested that Mr. Kinney file an abatement application to correct the errors. One of the difficulties was that some of the buildings assessed to Dennis actually belong to one of his tenants that own their mobile home that is located on Dennis' land. Another issue is that Mr. Kinney had additional land value added because of the extra mobile home leases on his land, which was our intention, but he also had some value added to the building for the same reason, which was in error. Another issue was that Dennis purchased from the Town a very unsightly and deteriorated double wide that was located on North Avenue and had it moved to his lot on BA Lane. It was valued as a set up double wide and it hasn't even been completely leveled yet, has no electric, no water and no sewer. Finally Dennis' house is not really a double wide, it is two single wide mobile homes joined together and built around. It was called a much newer home than it is and in better condition than it is.

Bill recommends the abatement in the amount of \$99,900 in value, which is \$1,998.00 in tax.

Bonnie Baker made a motion to approve the abatement as recommended, seconded by Ronald Blaisdell. – Vote 3 yes – 0 no

16. Rachel Cathy Bourque & David Brower, Map 18, Lot 1, abatement requested in the amount of \$43,600:
Bill Van Tuinen explained this property is located on the Waterville Road. It consists of three mobile homes and a house. Everything is rented out it is an

income producing property. Bill said he looked at every building in detail and he did adjust the condition of a mobile home and he did change that one addition on a mobile home is actually an enclosed porch. The land value went up from last year, because we now charge for the home site plus three additional sites for the mobile homes on a parcel of land.

Bill recommends the abatement in the amount of \$13,100 value, which is \$262.00 in tax.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by Bonnie Baker. – Vote 3 yes – 0 no

17. Lawrence & Karen Liberty, Map 5, Lot 107, abatement requested in the amount of \$169,800:

Bill Van Tuinen described this property as being on the Parkman Hill Road. It is an old dairy farm with barns and other outbuildings, and what looks like an old silo.

Ronald Blaisdell said that old concrete bed was a manure pit.

Bill said he took the complete value of the manure pit off, because it is really bad and reduced the value of some of the outbuildings. The value of the home was reduced for quality and condition.

Bill recommends the abatement in the amount of \$78,200 in value, which is \$1,564.00 in tax.

Bonnie Baker made a motion to approve the abatement as recommended, seconded by John Grohs. – Vote 3 yes – 0 no

18. John Davis, Map 5, Lot 45-25, abatement requested in the amount of \$30,000:

Bill Van Tuinen stated that Mr. Davis' property is located on Robin Court. Bill said he did inspect the house. The abatement request is based on a couple of things. One there is a periodic problem with water in the basement. Bill looked at the basement; it is built with ICF forms, which are Styrofoam blocks. The blocks create a cavity to pour concrete in, so they are very well insulated. On one side of the basement there are two windows that have a defect; they are built partially below ground level. That is an invitation to get water in the basement. Bill said he believes it is a fairly easy fix to the windows to make them so water will not come in to the basement. The other complaint is that his house is a little lesser in quality than a neighbor's house. Bill said he did not make an adjustment for the water problem in the basement, because he feels it is something that could be fixed very easy. Bill did make an adjustment in the house for the quality, after comparing it to neighboring houses.

Bill recommends the abatement in the amount of \$4,100 in value, which is \$82.00 in taxes.

The house sold for \$215,000 in 2007, it was initially valued at \$220,500, and after Bill's value adjustment it will be valued at \$216,400.

John Davis said he has put thousands of dollars in to fill and landscaping to try and correct the water problem, but until spring he will not know for sure if it worked. He said all of the lots in his area drain on to his lot. Mr. Davis said there was a note on the property card that says wet basement. He wants to know if the problem gets fixed if that note can come off. John stated that he had 30 yards of material brought in this year to hopefully correct the problem.

Bill said the note can come off as soon as the problem is solved and Mr. Davis comes in and lets us know that it is not an issue any more.

Mr. Davis said he feels there is a problem on the square footage of his home; he brought his house plans in to show Bill. John stated in his opinion the plan doesn't match our card.

Bill briefly looked over the plan, but stated he did not have time to figure the square footage right now. Bill recommended to the Board that this item be tabled and if we can keep the plans for now, we will look them over in detail before the next meeting.

Ronald Blaisdell made a motion to table this until the next meeting, seconded by Bonnie Baker. – Vote 3 yes – 0 no

19. Cathy Ann McFarland, Map 36, Lot 5, abatement requested in the amount of \$6,250:

Bill Van Tuinen said this is a small house on the Dr. Mann Road. Bill did a detailed inspection of the house. Leisa Emery-Burns and Bill changed the style of the house to better fit what it is and the house is not in the best of condition. It isn't falling down bad, but it has a couple of leaks in the roof.

Bill recommends the abatement be granted in the amount of \$10,800 value, which is \$216.00 in taxes.

Ronald Blaisdell made a motion to approve the abatement as recommended, seconded by John Grohs. – Vote 3 yes – 0 no

20. Duane E Zartman, Map 5, Lot 86B, abatement requested in the amount of \$21,000:

Bill Van Tuinen said Mr. Zartman has a very unique home. It is located on the Canaan Road. It is a park model, tow behind camper with a framed addition on a slab. Bill described the home in detail. They did submit an appraisal.

Bill recommends the abatement in the amount of \$13,700 value, which is \$274.00 in taxes.

Bonnie Baker made a motion to approve the abatement as recommended by Bill, seconded by Ronald Blaisdell. – Vote 3 yes – 0 no

21. Jimmy Carrier, Map 13, Lot 47-6, abatement requested in the amount of \$64,000:

Bill Van Tuinen said this property is located on Glenview Drive. Bill did inspect the property on the inside and out. Bill said this is a very unique house and a very nice house. Bill said the revaluation listers did not get in to the house, because the house does appear to be a two story with all living area. In fact in some areas the square footage of living area was wrong. Bill described the house in detail. It is a very grand house, but Bill did correct the discrepancy in square footage of the living area of the home.

Bill recommends the abatement in the amount of \$56,100 value, which is \$1,122.00 in taxes.

Bonnie Baker made a motion to approve the abatement as recommended, seconded by Ronald Blaisdell. – Vote 3 yes – 0 no

Bill Van Tuinen introduced Mr. Dana Landry to the Board. Mr. Landry has a property on Oak Pond and is one of the owners that we have asked for an extension on his abatement request until we can review the property when the weather is better and we can get into the property. Bill stated we would be seeing Mr. Landry again after the property can be inspected.

VI. Chairman's Items: None

VII. Member's Items: None

VIII. Assessor's Agents Items: None

IX. Asst. Assessor's Items: None

X. Adjournment:

Bonnie Baker made a motion to adjourn, seconded by Ronald Blaisdell. – Vote 3 yes – 0 no

The meeting adjourned at 5:30 PM

The Skowhegan Board of Assessors

Ronald F. Blaisdell, Chairman

John F. Grohs, Vice Chairman

Bonnie A. Baker

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