

MINUTES

BOARD OF ASSESSMENT REVIEW
TUESDAY-APRIL 20, 2021
12:30 P.M. BRUNSWICK TOWN OFFICE

PRESENT:

Board Members: Richard McInnes, Chair; Steve Holt, Vice Chair and Secretary; Richard Baribeau and Attorney Steve Langsdorf

Staff: Taylor Burns, Assessor; Nancy Pinette, Recording Secretary

Applicant in Attendance: Attorney John Block for Robert Muller

Call to Order: Chairperson Richard McInnes opened the meeting at 12:26 P.M.

Reconsideration of Appeal #2020-1 Multiple parcels on Little Bird Lane, Little Fawn Lane and Rose Douglas Lane

Discussion to assessors' request for Reconsideration.

Mr. Holt- There is the possibility of reconsideration in our rules, but no standards. Should establish a bar as to reconsideration-what merits it? Otherwise, BAR opens itself to reconsideration for all hearings.

Mr. McInnes: the BAR does give all a chance for reconsideration

Mr. Baribeau: There should be grounds for reconsideration and how to move on.

Attorney Langsdorf: It's up to the BAR to listen to information and then let Attorney Block respond. Then the BAR can decide if any info presented makes you want to change the decision already made. Perhaps, establish procedures.

Mr. Burns: Biggest concern is the value on 4/1/2020 not taken into account. Abating back to 4/1/2019 not appropriate. No consideration was made to the improvements between 2019 and 2020. These are not unbuildable lots. Appellant stated the final design for the central septic system was approved in the Fall of 2019. This makes these lots like any other subdivision lot. Would like to see documentation that states they're not sellable.

Sale of 2 lots: one landlocked on Maquoit Road, 6.1 acres with no access sold 3/1/21 for \$99,000 and one on Moody Road, 2 acres sold for \$79,000. The point of mentioning these is that the access to the Douglas Ridge lots are far superior.

Mr. Baribeau: abatement for 4/1/2020 not reflective of any improvements.

Attorney Block: The motion for reconsideration should be rare. The purpose is to correct error. i.e. mathematical or present new information that couldn't be provided the first time. Block reiterates the only change from 2019 was the unfinished road. The central system was approved but not in. Planning Board approved with conditions and can't start selling lots. Also, states he didn't hear anything new from Mr. Burns. The additional sales could have been brought up last week-no time to research.

Mr. Holt: Mr. Burns biggest concern was that we didn't adequately consider the additional value of work. Cost does not necessarily equal value. Land sales should have been included in the original packet.

Mr. Holt: Looking for clarification rather than rehash previous meeting of 4/12/2021.

Mr. Burns: The parcels were assessed like other lots-do not need to have septic in to be assessed at full value.

Mr. McInnes: How much value from landlocked to accessible land?

Mr. Baribeau: That's what this appeal is all about. Was very conflicted on 4/12/21 & still feels that way to some degree.

Troubled by lack of new information by Mr. Burns.

Attorney Langsdorf: It's up to the BAR to make fair value as of 4/1/2020. Actual issue is the assessors' practice. It's the same as under construction for buildings as of April 1st. BAR must engage in independent determination of market value with all the information given. Even if not 100%-what is the value? Must be something in-between. If a decision can't be made then defer to assessor.

Mr. Holt: agrees with Attorney Langsdorf that BAR should find just value, but does not feel equipped with coming up with a value. Taylor used standard procedure.

Attorney Block: refer to Attachment B-Mullers opinion of value.

Mr. Holt: feels same argument as last meeting. Very difficult case to rule on. Has there been new information that warrants reconsideration?

Attorney Langsdorf: purpose of reconsideration is to ensure BAR got it right.

Mr. Holt: BAR was thoughtful on 4/12/21 and considered everything

Mr. McInnes: Does BAR agree to come up with new value? Should the \$500,000 in improvements be redistributed among the lots?

Mr. Baribeau: Do we have enough info to play assessor?

Mr. Holt: Needs to be sound, objective decision that's defensible. Cost does not automatically equal value.

Mr. McInnes: We've made changes in the past. Motion to reconsider. Seconded by Mr. Baribeau. In favor: Mr. Baribeau and McInnes. Mr. Holt opposed.

Consider to accept appellants increase-proposed 50%.

Mr. Holt: Motion that BAR sustains it's 4/12/21 findings and the values remain the same as 4/1/2019. Seconded by Mr. Baribeau. In favor: Mr. Baribeau and Mr. Holt. Opposed: Mr. McInnes

Attorney Block: up to taxpayer to extend BAR decision for two weeks to 5/4/21. Motion by Mr. Baribeau . Seconded by Mr. Holt. All in favor

Mr. Holt would like a workshop with the BAR and Mr. Burns-wants procedure.

Mr. McInnes motion to adjourn. Seconded by Mr. Baribeau. All in favor.

Adjourn at 1:35 p.m.

Nancy G. Pinette, Meeting Recorder