

TY 2023
Town of Durham, NH
Property Tax Bill Calculation

Owner BPNE Property 2, LLC
PID 104-24
Address 39 Emerson Rd

WHAT WAS TAXED

Total Assessed Value	246,800	504,100
Exemption (solar.)	-	-
Value Tax Applied To:	246,800.00	504,100.00

Credit (veterans.)	-	-
Tax Bill#:	109883	111314
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/18/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	14.525	20.480

tax will be roughly 3,584.77 10,323.97

Resulting in Taxes of:		
Town	1,004.00	2,899.00
County	348.00	887.00
Local School	2,044.00	5,837.00
State School	189.00	701.00
Tax Calculated	3,585.00	10,324.00
Less Credit & 1st Bill		
is the Amount Billed:	3,585.00	6,739.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	246,800	410,000
Exemption (solar.)	-	-
Value Tax Applied To:	246,800.00	410,000.00

Credit (veterans.)	-	-
Tax Bill#:	109883	111314
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/18/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	14.525	20.480

tax will be roughly 3,584.77 8,396.80

Resulting in Taxes of:		
Town	1,004.00	2,358.00
County	348.00	722.00
Local School	2,044.00	4,748.00
State School	189.00	570.00
Tax Calculated	3,585.00	8,398.00
Less Credit & 1st Bill		
is the Amount Billed:	3,585.00	4,813.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,926.00	1,926.00
Less Previously Abated Amount of		1,030.00	
To be Abated Now		896.00	896.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/4/2025	4/4/2025	
Number of Days of Interest =	648	473	
Interest Payable	-	46.44	46.44 = Interest Owed
Total To Be Abated	-	942.44	942.44

TY 2024
Town of Durham, NH
Property Tax Bill Calculation

Owner BPNE Property 2, LLC
PID 104-24
Address 39 Emerson Rd

WHAT WAS TAXED

Total Assessed Value	453,800	453,800
Exemption (solar,)	-	-
Value Tax Applied To:	453,800.00	453,800.00

Credit (veterans,)	-	-
Tax Bill#:	113787	117373
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/21/2024	12/6/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly 4,646.91 9,225.75

Resulting in Taxes of:		
Town	1,305.00	2,609.00
County	399.00	840.00
Local School	2,628.00	5,228.00
State School	315.00	549.00
Tax Calculated	4,647.00	9,226.00
Less Credit & 1st Bill		
is the Amount Billed:	4,647.00	4,579.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	453,800	410,000
Exemption (solar,)	-	-
Value Tax Applied To:	453,800.00	410,000.00

Credit (veterans,)	-	-
Tax Bill#:	113787	117373
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/21/2024	12/6/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly 4,646.91 8,335.30

Resulting in Taxes of:		
Town	1,305.00	2,358.00
County	399.00	759.00
Local School	2,628.00	4,723.00
State School	315.00	496.00
Tax Calculated	4,647.00	8,336.00
Less Credit & 1st Bill		
is the Amount Billed:	4,647.00	3,689.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	890.00	890.00
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/4/2025	4/4/2025	
Number of Days of Interest =	287	119	
Interest Payable	-	11.61	11.61 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	901.61	901.61



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

BTLA SETTLEMENT AGREEMENT

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: BPNE Property 2 LLC
277 Main Street Office
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 39 Emerson Road, Durham, NH 03824

PID: 104-24

PROPERTY TAX YEAR(S) APPEALED: 2023 & 2024

APPLICATION FILING DATE W/MUNICIPALITY: February 29, 2024 (local); August 30, 2024 (BTLA)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$504,100

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



BPNE Property 2 LLC, 39 Emerson Road

REASON FOR APPEAL: The taxpayer has appealed their assessment of \$504,100 for tax year 2023 and \$453,800 for tax year 2024. They believe that the property is a single-family home with an accessory apartment due to a variance granted by the Zoning Board in 2004, and that as such, the assessment is disproportionate based on a comparable sales method.

ASSESSOR'S COMMENTS: The property is a 1,768-sf raised ranch built in 1973. The house is occupied by 4 tenants, two on the first floor and two in the raised finished basement. The house is in average condition for its age. The taxpayer has appealed their 2023 assessment at the local level, at which time their assessment was adjusted from \$504,100 to \$453,800. Subsequently, the taxpayer filed an appeal of this decision with the New Hampshire Board of Tax and Land Appeals. The taxpayer, with their appeal, submitted a basic and somewhat flawed sales comparison approach to value. As a result of this, I created a comparable sales analysis for the property, which included more comparable properties to the subject and fully analyzed all aspects of the property. My conclusion of fair market value was \$435,000, applying the 2023 Equalization Ratio of 94.2% results in an assessment of \$410,000, rounded. The taxpayer and I have met twice to discuss the property's value. During both mediations the property was talked about at length, the taxpayer eventually agreed with my conclusion of value.

RECOMMENDATION: Based upon my conclusion of value, I recommend reducing the overall assessment from \$504,100 to \$410,000 for tax year 2023 and from \$453,800 to \$410,000 for tax year 2024 and granting the abatement for the assessed value difference of \$94,100 for tax year 2023 and \$43,800 for tax year 2024. In total for both the 2023 and 2024 tax years, this calculates to an abatement of **\$1,844.05** including interest (interest is calculated to a repayment date of April 4, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2023

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

RECEIVED
Town of Durham

FEB 29 2024

Planning, Zoning
and Assessing

RECEIVED
Town of Durham

FEB 29 2024

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Jeffrey Berlin

Mailing Address: 277 Main Street Office

Telephone Number(s): (Work) 6039534014 (Home) _____

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
104-24	39 Emerson Road	Single Family with accessory	\$504,100

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 1. physical data – incorrect description or measurement of property;
 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 104-24 Appeal Year Market Value \$ 340,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

See supplemental form attached

SECTION G. Sales, Rental and/or Assessment Comparisons


List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
-----------------	----------------	-------------------------	-------	------------

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge

Date: 2/26/24

(Signature) 

(Signature) _____

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED Revised Assessment: \$ 453,800 DENIED

Remarks:

Date: 4/3/24


(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Todd I. Selig
Administrator
Town of Durham
8 Newmarket Road
Durham, NH 03824

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Supplemental Explanation for Abatement of assessment of 39 Emerson Road

39 Emerson Road is classified by a zoning board letter from 2004 as a single family with an accessory allowing 4 unrelated persons to reside on the house. In reality, and upon inspection you would find two identical two-bedroom apartments. It is for this reason and the fact that in the landline valuation section of the tax card has this property listed as student housing, that I believe the income approach should be used to derive the value of this property.

All sales data on a per bed basis shows values between 50,000-100,000/bedroom

As there is no income card attached to 39 Emerson tax card, I cannot use the town's formula using correct rental rates. It should be appropriate to use comparable sales data for income properties in 2022 and 2023. Sales data per the towns reports shows sales between \$50,000 and \$100,000 a bed. As this property has four bedrooms total the Fair market value cannot be higher than \$400,000. This property is not in the immediate downtown area and does not receive the highest rental rates as the downtown area.

In my opinion the value is \$85,000 a bed when all the amenities are considered (Laundry in both units, large bedrooms, decks and backyard). This would be a fair market value of \$340,000.



TOWN OF DURHAM
15 NEWMARKET ROAD
DURHAM, NH 03824-2898
603/868-8064 • 603/868-8065
FAX 603/868-8033
www.ci.durham.nh.us

Property Referenced:
Tax Map 10, Lot 12-27

ZONING BOARD OF ADJUSTMENT

RE: PUBLIC HEARING on a petition submitted by Peter Bielicki, Exeter, New Hampshire for an APPEAL OF ADMINISTRATIVE DECISION from a May 20, 2004, letter from Zoning Administrator, Thomas Johnson, regarding the size of an accessory apartment. The property involved is shown on Tax Map 10, Lot 12-27, is located at 39 Emerson Road, and is in the RA, Residence A Zoning District.


DECISION OF THE BOARD

After review of the pertinent sections of the Zoning Ordinance of the Town of Durham, and after full consideration of the evidence submitted by Peter Bielicki and testimony given at a Public Hearing on June 8, 2004, a motion was made and seconded:

that the Zoning Board of Adjustment approve the petition submitted by Peter Bielicki, Exeter, New Hampshire for an APPEAL OF ADMINISTRATIVE DECISION from a May 20, 2004, letter from Zoning Administrator, Thomas Johnson, regarding the size of an accessory apartment.

The motion PASSED on a vote of 4-0-1 and the petition for appeal of administrative decision was granted with the conditions that this dwelling be classified as a single family home with an accessory apartment and that there be no more than four unrelated occupants living in the entire dwelling.

June 10, 2004
Date


Henry Smith, Chair

Durham Zoning Board of Adjustment

NOTE: Please be advised that any person aggrieved by any order or decision of the Zoning Board of Adjustment may apply to Superior Court within thirty (30) days after the action complained of has been recorded. The appeal must set forth that such decision or order is illegal or unreasonable, in whole or in part, and specify the grounds upon which the decision is claimed to be illegal or unreasonable.

Also note that within a period of thirty (30) days after an initial decision has been made by the Zoning Board of Adjustment, any person affected by the decision has the right to appeal that decision. A motion for a second hearing must describe why it is necessary and why the original decision may be unlawful or unreasonable. The Board must decide to grant or deny the rehearing within thirty (30) days.

Any questions should be directed to Tom Johnson, Zoning Administrator/Code Enforcement Officer.



State of New Hampshire RECEIVED
Town of Durham

Board of Tax and Land Appeals

SEP 13 2024

Michele E. LeBrun, Chair
Theresa M. Walker, Member
Eric J. Wind, Esq., Member

Anne M. Stelmach, Clerk



Administration Office

Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

September 10, 2024

To: Assessing Office - Mr. James Rice
8 Newmarket Road
Durham, NH 03824

Re: BPNE Property 2, LLC v. Town of Durham
Docket No.: 31156-23PT

Enclosed is an appeal for Tax Year 2023 filed pursuant to RSA 76:16-a.

Complete and return this form and all requested documents to the BTLA within 30 days:

(1) If a Tax Year 2023 Abatement Application was "Filed" (Tax 102.26) by the Taxpayer, what was the post-marked or hand-delivered date (*not the date received*)? February 29, 2024
Attach a copy of the entire Abatement Application and Town response (without attachments).

(2) If yes, list the property(ies) Filed for in the application. (Include each street address and tax map/lot number and attach additional sheets, if necessary.)

Map/Lot 104-24 Street 39 Emerson Rd.
Map/Lot _____ Street _____
Map/Lot _____ Street _____

(3) List all property owned by the same Taxpayer, whether or not appealed, and **attach a copy of each assessment-record card, indicating any lots in current use.** _____

Map/Lot 209-46 Land \$ 290,200 Bldg. \$ 137,500 Total \$ 427,700
Map/Lot 104-24 Land \$ 239,100 Bldg. \$ 214,700 Total \$ 453,800
Map/Lot 104-17 Land \$ 269,200 Bldg. \$ 285,700 Total \$ 554,900

(4) Will this appeal be defended by someone contracted by the municipality? If yes, by whom?

Note: *This information shall constitute an Appearance under Tax 201.08.*

Contracted Assessing Firm Name: _____

Address and Phone Number: _____

I certify a copy of this checklist and all attachments were mailed this date to the Taxpayer or Representative.

Date: 9/13/24

Signature: [Handwritten Signature]

Note: Unless a timely filing issue is raised by the Municipality or the board, the appeal will proceed to mediation.

TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2023
MUNICIPALITY: Durham

SECTION A. Party(ies) Appealing (Owner(s)/Taxpayer(s))

Name(s): BPNE Property 2 LLC (Jeffrey Berlin - Manager/owner)
Mailing Address(es): 277 Main St office Durham NH 03824
Telephone No.(s): (Home) _____ (Cell) _____ (Work) _____ (Email) _____
603 953 4014 Jeff@BerlinPropertiesNE.com

SECTION B. Party's(ies)' Representative if other than Person(s) Appealing (Also Complete Section A)

Name(s): _____
Mailing Address: _____
Telephone No.(s): (Home) _____ (Cell) _____ (Work) _____ (Email) _____

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address/Town	Description	Assessment
<u>1104 (PID)</u>	<u>39 Emerson Rd</u>	<u>Single family w/ Accessory</u>	<u>\$453,800</u>

- Check the applicable box:
- Single family
 - Commercial/Industrial
 - Residential Condominium
 - Residential Multi Unit
 - Vacant, Unimproved land
 - Manufactured Home
 - Manufactured Housing Park
 - Other: _____

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # _____ Docket # _____ Docket # _____

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION F. Reasons for Appeal

RSA 76:16 provides that an abatement may be granted for good cause shown. "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as taxes too high, disproportionately assessed or assessment exceeds market value are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data - incorrect description or measurement of property;
 - 2. market data - the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment - the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

See Attached Documents

SECTION G. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID # 1104 Appeal Year Market Value \$ 373,984
Town Parcel ID # _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

See attached forms

SECTION H. Comparable Properties

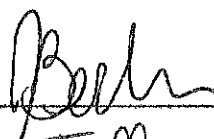
List the properties you are relying upon to show overassessment of your property(ies).

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>See Attached Forms</u>			

SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA 641:3 (**check off to ensure compliance**):

- a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;
- the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and
- the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 8/30/24 Signature: 
Print Name: Jeffrey D. Berlin
Date: _____ Signature: _____
Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

By signing below, the representative of the Party(ies) certifies and swears under penalties of RSA 641:3:

1. all certifications in Section I are true;
2. the Party(ies) appealing has (have) authorized this representation; and
3. a copy of this form was sent to the Party(ies) appealing.

Date: _____

(Representative's Signature)

(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to:
"Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

RECEIVED

AUG 30 2024

FILED *HD*

NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: *Durham*

Check #: *24141*

Amount: *65*

Abatement of 39 Emerson Road Durham NH

39 Emerson Road is a Single-Family split-level ranch home with an accessory apartment.

I, Jeff Berlin, owner of the subject property, am a licensed real estate Broker in New Hampshire and have managed and sold property in the seacoast since 2011. I have over 13 years of experience in the home sale market to use when evaluating real property values, price trends, and general desirability of real estate to draw conclusions and calculate valuations. My experience and knowledge in the market makes me a qualified professional to provide testimony on the accuracy of fair market value.

The basis for the abatement is a disproportionate assessment which I have determined using the comparable sales method to first determine "Fair Market Value" and then applying the town of Durhams median Equalization Ratio to calculate "Fair Assessed Value".

Sales of single-family homes with accessories are common as there is a decent amount of supply of this type of housing in Durham. Some of the comparable sales are not great though because of size and the proportion of finished space below grade of the subject property.

The comparable sales used are sales of homes with a similar mix of above and below grade finished space and type of home (split level or raised ranch). The subject property is in town but on the outskirts of the downtown area. The sales used were in a similar location although some adjustments were made to account for greater locations of some comparable properties and overall condition.

The data below was pulled from the town's publicly available tax cards. The assumptions used to make adjustments when calculating the value of comparable sales are mine and are supported by my own firsthand knowledge/research completed, or from discussions with other brokers in the area and should be assumed to be accurate and true.

Comparable Sales Chart

	Sale Date	Price	Above Grade -Finished SF	Below Grade Finished SF	55% adjusted sf below grade	Total Adjusted Square Feet	Price per Square Foot	Quantity Adjusted Price per SF	Location Adjusted Price per SF	Time Adjustment	Comparable Adjusted Price Per SF
60 Edgewood Road	9/3/2021	\$ 315,000	1188	990	545	1733	\$182	\$182	\$182	13%	\$206
105 Madbury road	6/22/2021	\$ 481,533	2094	492	271	2665	\$204	\$204	\$204	13.50%	\$232
21 Garden Lane	5/24/2022	\$ 511,000	1480	864	476	1955	\$261	\$245	\$215	7.50%	\$231
2 Sunnyside Dr	2/18/2022	\$ 428,800	1168	540	297	1465	\$287	\$235	\$243	7.20%	\$260
39 Emerson Road			1040	1040	572	1612					
											Mean Average Adjusted PPSF \$ 232.21

Calculating Price per square foot

For the purposes of developing a uniform price per square foot of living space between the finished above grade living area and the finished below grade living space, I took 55% of the square footage below grade when adding it to the total for the property. In my research this is the middle of the range appraisers typically use (50-60%).

55% of the below grade square footage was added to the amount above grade for each comparable property and then used to divide the sales price into a price per square foot. The mean average was calculated at \$232/sf

Adjustments made to comparable sale properties

The price per square foot of each comparable sale received adjustments to account for discrepancies in interior quality, location premium, and time movement of the market between the sale date and the date of assessment.

Below are the details of adjustments made for each individual comparable sale.

60 Edgewood Road – 60 Edgewood is in the same part of town and in the same relative condition as 39 Emerson. The only adjustment made to this comparable sale was for time from assessment date. The price/sf was multiplied to add 13% upward movement in the market.

105 Madbury Road – 105 Mill is also in the same part of town and in the same relative condition as 39 Emerson. The only adjustment made to this comparable sale was for time from assessment date. The price/sf was multiplied to add 13.5% upward movement in the market.

21 Garden Lane – 21 Garden Lane has a higher quality interior finish than 39 Emerson Road. A reduction was made in the amount of \$16/sf for this variance. Another reduction of \$30/sf was made to correct for 21 Garden Lane's location in a central in town location. 7.5% was added to the price for the upward movement in the market from the sale date to the assessment date.

2 Sunnyside Drive – 2 Sunnyside Dr is in much better condition than 39 Emerson. A substantial reduction was made in the amount of \$52/sf. 39 Emerson is in a slightly better location, so I added back in \$8/sf. The time adjustment made was 7.2%.

Calculating the Fair Market Value of 39 Emerson

The adjusted square footage of 39 Emerson Road is 1,612 as referenced in the comparable sales chart above. I multiplied this by the mean average of the comparable sale price/sf of \$232 and the **Fair Market Value of 39 Emerson is \$373,984.**

The Median equalization ratio in Durham for 2023 was .942. This would make the assessed value of 39 Emerson

$$\$373,984 \times .942 = \$352,292 \text{ (Assessed Value)}$$

39 EMERSON ROAD

Location 39 EMERSON ROAD

Mblu 104/ / 24/0 0/0

Owner BPNE PROPERTY 2 LLC

Assessment \$453,800

Appraisal \$453,800

PID 1104

Building Count 1

Location

Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2023	\$214,700	\$239,100	\$453,800

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$214,700	\$239,100	\$453,800

Parcel Addresses

Additional Addresses
No Additional Addresses available for this parcel

Owner of Record

Owner BPNE PROPERTY 2 LLC

Sale Price \$214,000

Co-Owner

Certificate

Address C/O BERLIN PROPERTIES NE
277 MAIN STREET OFFICE
DURHAM, NH 03824

Book & Page 4405/0977

Sale Date 08/09/2016

Instrument 40

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
BPNE PROPERTY 2 LLC	\$214,000		4405/0977	40	08/09/2016
39 EMERSON HOME LLC	\$214,000		4296/0808	UNKQ	06/01/2015
BENBETH PROPERTIES LLC	\$0		4246/0470		10/01/2014
BENBETH PROPERTIES LLC	\$0		4135/0163	40	08/07/2013
BIELICKI FAMILY REV TRUST	\$0		4001/0528		03/19/2012

Building Information

Building 1 : Section 1

Year Built: 1973
Living Area: 1,040
Replacement Cost: \$282,611
Building Percent Good: 75
Replacement Cost Less Depreciation: \$212,000

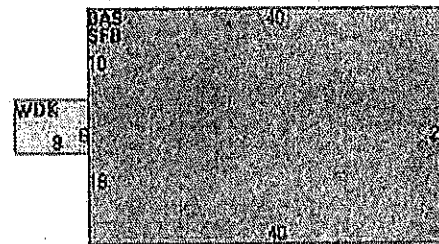
Building Attributes	
Field	Description
Style:	Raised Ranch
Model:	Residential
Grade:	Average
Stories:	1.00
Occupancy:	4
Exterior Wall 1:	Vinyl Siding
Exterior Wall 2:	
Roof Structure:	Gable/Hip
Roof Cover:	Asph/F Gls/Cmp
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Fir 1:	Hardwood
Interior Fir 2:	Carpet
Heat Fuel:	Gas
Heat Type:	Electr Basebrd
AC Type:	None
Total Bedrooms:	2 Bedrooms
Total Bthrms:	2
Total Half Baths:	
Total Xtra Fixtrs:	
Total Rooms:	4
Bath Style:	Average
Kitchen Style:	Modern
Num Kitchens:	
Cndtn:	
Num Park:	
Fireplaces:	
Color:	
Fndtn Cndtn:	
Basement:	

Building Photo



([https://images.vgsi.com/photos/DurhamNHPhotos/A0005IMG_4555\[1\]_52](https://images.vgsi.com/photos/DurhamNHPhotos/A0005IMG_4555[1]_52))

Building Layout



(https://images.vgsi.com/photos/DurhamNHPhotos/Sketches/1104_1104.jf)

Building Sub-Areas (sq ft)			Legend	
Code	Description	Gross Area	Living Area	
BAS	First Floor	1,040	1,040	
SFB	Raised Basement, Finished	1,040	0	
WDK	Deck, Wood	96	0	
		2,176	1,040	

Extra Features

Extra Features				Legend
Code	Description	Size	Assessed Value	
HRTH	HEARTH	1.00 UNITS	\$800	

Parcel Information

Use Code 1011
 Description SFRACAPT
 Zoned Acres 0.41

Land

Land Use

Use Code 1011
 Description SFRACAPT
 Zone RA
 Neighborhood 70
 Alt Land Appr No
 Category

Land Line Valuation

Size (Acres) 0.41
 Frontage 0
 Depth 0
 Assessed Value \$239,100
 Appraised Value \$239,100

Outbuildings

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Assessed Value
SHD1	SHED FRAME			96.00 S.F.	\$1,900

Valuation History

Appraisal			
Valuation Year	Improvements	Land	Total
2023	\$193,400	\$310,700	\$504,100
2022	\$138,800	\$108,000	\$246,800
2021	\$138,800	\$107,000	\$245,800

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$193,400	\$310,700	\$504,100
2022	\$138,800	\$108,000	\$246,800
2021	\$138,800	\$107,000	\$245,800

60 EDGEWOOD ROAD

Location 60 EDGEWOOD ROAD

Mblu 102 / 79/0 0/0

Owner MANCHESTER, ABBY ELIZABETH

Assessment \$432,500

Appraisal \$432,500

PID 148

Building Count 1

Location

Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2023	\$233,400	\$199,100	\$432,500

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$233,400	\$199,100	\$432,500

Parcel Addresses

Additional Addresses
No Additional Addresses available for this parcel

Owner of Record

Owner MANCHESTER, ABBY ELIZABETH
Co-Owner
Address 62 EDGEWOOD ROAD
 DURHAM, NH 03824

Sale Price \$315,000
Certificate
Book & Page 4950/0481
Sale Date 09/03/2021
Instrument 00

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
MANCHESTER, ABBY ELIZABETH	\$315,000		4950/0481	00	09/03/2021
LYLE SPRINGBOARD LLC	\$215,000		4096/0968	UNKQ	02/07/2013
SHEEHAN, DANIEL H	\$173,933		2870/0634	UNKQ	10/03/2003

ZERBINOPOULOS, ANN M	\$0	2206/47	1N	06/19/2000
BASSETT, RUSSELL E	\$77,000	1780/326		11/30/1994

Building Information

Building 1 : Section 1

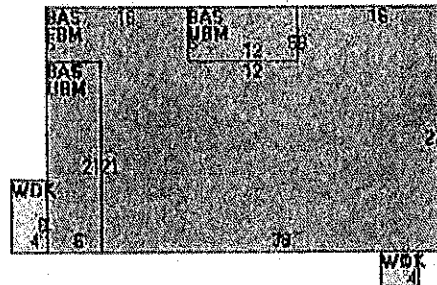
Year Built: 1965
Living Area: 1,188
Replacement Cost: \$290,039
Building Percent Good: 80
Replacement Cost Less Depreciation: \$232,000

Building Photo



(https://images.vgsi.com/photos/DurhamNHPhotos/A0004DSC05386_488)

Building Layout



(https://images.vgsi.com/photos/DurhamNHPhotos/Sketches/148_148.jpg)

Building Attributes	
Field	Description
Style:	Ranch
Model:	Residential
Grade:	Average
Stories:	1 Story
Occupancy:	2
Exterior Wall 1:	Vinyl Siding
Exterior Wall 2:	
Roof Structure:	Gable/Hip
Roof Cover:	Asph/F Gts/Cmp
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Fir 1:	Hardwood
Interior Fir 2:	Inlaid Sht Gds
Heat Fuel:	Oil
Heat Type:	Hot Water
AC Type:	None
Total Bedrooms:	4 Bedrooms
Total Bthrms:	2
Total Half Baths:	0
Total Xtra Flxtrs:	
Total Rooms:	10 Rooms
Bath Style:	Average
Kitchen Style:	Modern
Num Kitchens:	02
Crdtn:	
Num Park:	
Fireplaces:	
Color:	

Building Sub-Areas (sq ft)			Legend
Code	Description	Gross Area	Living Area
BAS	First Floor	1,188	1,188
FBM	Basement, Finished	990	0
UBM	Basement, Unfinished	198	0
WDK	Deck, Wood	48	0
		2,424	1,188

Fndtn Cndtn	
Basement	

Extra Features

Extra Features	Legend
No Data for Extra Features	

Parcel Information

Use Code 1011
 Description SFRAC APT
 Deeded Acres 0.61

Land

Land Use

Use Code 1011
 Description SFRAC APT
 Zone RA
 Neighborhood 70
 Alt Land Appr No
 Category

Land Line Valuation

Size (Acres) 0.61
 Frontage 0
 Depth 0
 Assessed Value \$199,100
 Appraised Value \$199,100

Outbuildings

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Assessed Value
RD1	RES DRIVEWAY SM			1.00 UNITS	\$800
PAT1	PATIO-AVG			240.00 S.F.	\$600

Valuation History

Appraisal			
Valuation Year	Improvements	Land	Total
2023	\$233,400	\$199,100	\$432,500
2022	\$135,800	\$112,300	\$248,100
2021	\$135,800	\$113,200	\$249,000

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$233,400	\$199,100	\$432,500
2022	\$135,800	\$112,300	\$248,100
2021	\$135,800	\$113,200	\$249,000

105 MADBURY ROAD

Location 105 MADBURY ROAD

Mblu 102 / 12/0 0/0

Owner BEAVER, DANIEL

Assessment \$512,500

Appraisal \$512,500

PID 32

Building Count 1

Location

Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2023	\$356,300	\$156,200	\$512,500
Assessment			
Valuation Year	Improvements	Land	Total
2023	\$356,300	\$156,200	\$512,500

Parcel Addresses

Additional Addresses
No Additional Addresses available for this parcel

Owner of Record

Owner BEAVER, DANIEL
Co-Owner BEAVER, JENNIFER
Address 105 MADBURY ROAD
 DURHAM, NH 03824

Sale Price \$481,533
Certificate
Book & Page 4921/0401
Sale Date 06/22/2021
Instrument 00

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
BEAVER, DANIEL	\$481,533		4921/0401	00	06/22/2021
RASMUSSEN, PAUL N	\$268,000		4235/0989	UNKQ	08/18/2014
MAHONEY, MICHAEL	\$290,000		3765/0963		08/07/2009
MADBURY ROAD REALTY TRUST	\$0		3383/0746		06/05/2006
PELLETIER, RICHARD	\$337,666		3383/0709	UNKQ	06/05/2006

Building Information

Building 1 : Section 1

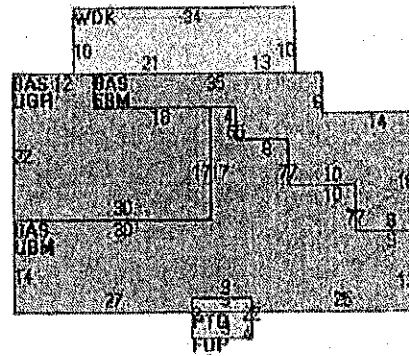
Year Built: 1962
Living Area: 2,094
Replacement Cost: \$433,869
Building Percent Good: 80
Replacement Cost Less Depreciation: \$347,100

Building Photo



(https://images.vgsi.com/photos/DurhamNHPhotos/A0004IDSC05303_480)

Building Layout



(https://images.vgsi.com/photos/DurhamNHPhotos/Sketches/32_32.jpg)

Building Attributes	
Field	Description
Style:	Ranch
Model	Residential
Grade:	Average +10
Stories:	1 Story
Occupancy	2
Exterior Wall 1	Vinyl Siding
Exterior Wall 2	Brk/Stn Veneer
Roof Structure:	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Interior Wall 1	Drywall/Sheet
Interior Wall 2	Plywood Panel
Interior Flr 1	Hardwood
Interior Flr 2	Ceram Clay Til
Heat Fuel	Gas
Heat Type:	Hot Water
AC Type:	None
Total Bedrooms:	4 Bedrooms
Total Bthrms:	3
Total Half Baths:	0
Total Xtra Fixtrs:	
Total Rooms:	10 Rooms
Bath Style:	Modem
Kitchen Style:	Modem
Num Kitchens	02
Cndtn	
Num Park	
Fireplaces	
Color	
Fndtn Cndtn	
Basement	

Building Sub-Areas (sq ft)			Legend
Code	Description	Gross Area	Living Area
BAS	First Floor	2,094	2,094
FBM	Basement, Finished	492	0
FOP	Porch, Open Framed	48	0
STP	Stoop	36	0
UBM	Basement, Unfinished	1,032	0
UGR	Garage, Undergrade	570	0
WDK	Deck, Wood	260	0
		4,532	2,094

Extra Features

Extra Features				Legend
Code	Description	Size	Assessed Value	
FPL1	FIREPLACE 1 ST	1.00 UNITS	\$2,500	
FPO	EXTRA FPL OPEN	1.00 UNITS	\$1,000	
KTH	Extra Kitchen	1.00 UNITS	\$4,400	

Parcel Information

Use Code 1011
 Description SFRACAPT
 Deeded Acres 0.97

Land

Land Use

Use Code 1011
 Description SFRACAPT
 Zone RA
 Neighborhood 60
 Alt Land Appr No
 Category

Land Line Valuation

Size (Acres) 0.97
 Frontage 0
 Depth 0
 Assessed Value \$156,200
 Appraised Value \$156,200

Outbuildings

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Assessed Value
RD2	RES DRIVEWAY MED			1.00 UNITS	\$1,300

Valuation History

Appraisal			
Valuation Year	Improvements	Land	Total
2023	\$356,300	\$156,200	\$512,500
2022	\$232,300	\$115,700	\$348,000
2021	\$232,300	\$115,200	\$347,500

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$356,300	\$156,200	\$512,500
2022	\$232,300	\$115,700	\$348,000
2021	\$232,300	\$115,200	\$347,500

21 GARDEN LANE

Location 21 GARDEN LANE

Mblu 109 / 47/0 0/0

Owner YANG, LIU

Assessment \$512,000

Appraisal \$512,000

PID 655

Building Count 1

Location

Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2023	\$283,500	\$228,500	\$512,000

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$283,500	\$228,500	\$512,000

Parcel Addresses

Additional Addresses
No Additional Addresses available for this parcel

Owner of Record

Owner YANG, LIU
Co-Owner
Address 21 GARDEN LANE
 DURHAM, NH 03824

Sale Price \$511,000
Certificate
Book & Page 5035/0252
Sale Date 05/24/2022
Instrument 00

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
YANG, LIU	\$511,000		5035/0252	00	05/24/2022
LEBLANC, VICTOR	\$295,000		4480/0808	UNKQ	06/02/2017
WOODS, DIANE E	\$118,000		1604/0384	1L	04/06/1992
	\$90,000		1599/0064	1L	03/09/1992

Building Information

Building 1 : Section 1

Year Built: 1986
Living Area: 1,480
Replacement Cost: \$341,648
Building Percent Good: 82
Replacement Cost Less Depreciation: \$280,200

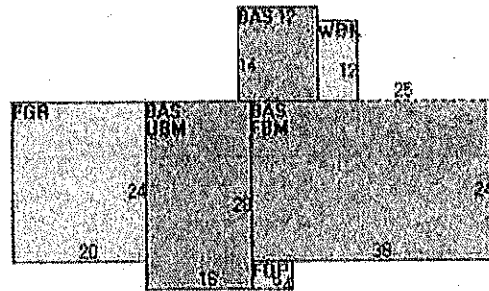
Building Attributes	
Field	Description
Style:	Ranch
Model	Residential
Grade:	Average
Stories:	1 Story
Occupancy	2
Exterior Wall 1	Wood Shingle
Exterior Wall 2	
Roof Structure:	Gable/Hip
Roof Cover	Asph/F Glc/Cmp
Interior Wall 1	Drywall/Sheet
Interior Wall 2	
Interior Flr 1	Hardwood
Interior Flr 2	Ceram Clay Til
Heat Fuel	Oil
Heat Type:	Hot Water
AC Type:	None
Total Bedrooms:	5 Bedrooms
Total Bthrms:	2
Total Half Baths:	0
Total Xtra Fixtrs:	
Total Rooms:	9 Rooms
Bath Style:	Average
Kitchen Style:	Modern
Num Kitchens	01
CndIn	
Num Park	
Fireplaces	
Color	
FndIn Cndtn	
Basement	

Building Photo



(https://images.vgsl.com/photos/DurhamNHPhotos//00044900382_4645.j)

Building Layout



(https://images.vgsl.com/photos/DurhamNHPhotos//Sketches/855_655.jpg)

Building Sub-Areas (sq ft)			Legend
Code	Description	Gross Area	Living Area
BAS	First Floor	1,480	1,480
FBM	Basement, Finished	864	0
FGR	Garage, Framed	480	0
FOP	Porch, Open Framed	24	0
UBM	Basement, Unfinished	448	0
VLT	Vaulted Ceiling	168	0
WDK	Deck, Wood	72	0
		3,536	1,480

Extra Features

Extra Features				Legend
Code	Description	Size	Assessed Value	
FPL1	FIREPLACE 1 ST	1.00 UNITS	\$2,500	

Parcel Information

Use Code 1011
 Description SFR AC APT
 Deeded Acres 0.3

Land

Land Use

Use Code 1011
 Description SFR AC APT
 Zone RA
 Neighborhood 85
 Alt Land Appr No
 Category

Land Line Valuation

Size (Acres) 0.3
 Frontage 0
 Depth 0
 Assessed Value \$228,500
 Appraised Value \$228,500

Outbuildings

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Assessed Value
RD1	RES DRIVEWAY SM			1.00 UNITS	\$800

Valuation History

Appraisal			
Valuation Year	Improvements	Land	Total
2023	\$283,500	\$228,500	\$512,000
2022	\$180,800	\$131,100	\$311,900
2021	\$180,800	\$131,000	\$311,800

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$283,500	\$228,500	\$512,000
2022	\$180,800	\$131,100	\$311,900
2021	\$180,800	\$131,000	\$311,800

2 SUNNYSIDE DRIVE

Location 2 SUNNYSIDE DRIVE

Mblu 114/ / 19/0 0/0

Owner HUBBARD, DEREK

Assessment \$455,900

Appraisal \$455,900

PID 1451

Building Count 1

Location

Current Value

Appraisal				
Valuation Year	Improvements	Land	Total	
2023	\$247,000	\$208,900	\$455,900	
Assessment				
Valuation Year	Improvements	Land	Total	
2023	\$247,000	\$208,900	\$455,900	

Parcel Addresses

Additional Addresses
No Additional Addresses available for this parcel

Owner of Record

Owner HUBBARD, DEREK
 Co-Owner HUBBARD, EILEN
 Address 2 SUNNYSIDE DRIVE
 DURHAM, NH 03824

Sale Price \$420,800
 Certificate
 Book & Page 5009/0378
 Sale Date 02/18/2022
 Instrument 00

Ownership History

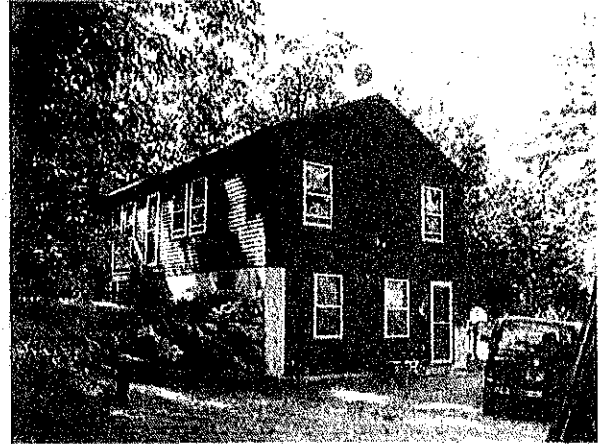
Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
HUBBARD, DEREK	\$420,800		5009/0378	00	02/18/2022
SEN, DHIMAN	\$220,000		4625/0395	UNKQ	12/21/2018
LI, GUANLAI	\$189,000		4356/0945	UNKQ	02/01/2016
BIANCHI, JANET C	\$0		3254/0156		09/06/2005
BIANCHI, CHARLES & JANET	\$120,000		1733/0582		03/14/1994

Building Information

Building 1 : Section 1

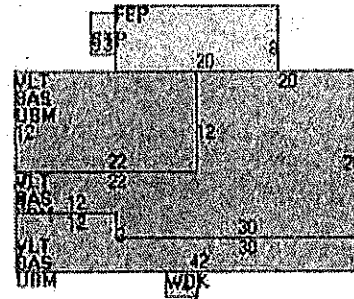
Year Built: 1994
Living Area: 1,008
Replacement Cost: \$291,727
Building Percent Good: 84
Replacement Cost Less Depreciation: \$245,100

Building Photo



(<https://images.vgsi.com/photos/DurhamNHPPhotos/A000002301.jpg>)

Building Layout



(https://images.vgsi.com/photos/DurhamNHPPhotos/Sketches/1451_1451.j)

Building Attributes	
Field	Description
Style:	Ranch
Model:	Residential
Grade:	Average
Stories:	1 Story
Occupancy:	2
Exterior Wall 1:	Clapboard
Exterior Wall 2:	
Roof Structure:	Gable/Hip
Roof Cover:	Asph/F Gls/Cmp
Interior Wall 1:	Drywall/Sheet
Interior Wall 2:	
Interior Flr 1:	Hardwood
Interior Flr 2:	Ceram Clay Til
Heat Fuel:	Oil
Heat Type:	Forced Air-Duc
AC Type:	None
Total Bedrooms:	3 Bedrooms
Total Bthrms:	3
Total Half Baths:	0
Total Xtra Fixtrs:	
Total Rooms:	7 Rooms
Bath Style:	Average
Kitchen Style:	Modern
Num Kitchens:	01
Cndtn:	
Num Park:	
Fireplaces:	
Color:	
Fndtn Cndtn:	
Basement:	

Building Sub-Areas (sq ft)			Legend	
Code	Description	Gross Area	Living Area	
BAS	First Floor	1,008	1,008	
FBM	Basement, Finished	540	0	
FEP	Porch, Enclosed, Finished	160	0	
UBM	Basement, Unfinished	468	0	
VLT	Vaulted Ceiling	1,008	0	
WDK	Deck, Wood	27	0	
		3,211	1,008	

Extra Features

Extra Features	Legend
No Data for Extra Features	

Parcel Information

Use Code 1011
 Description SFR AC APT
 Deeded Acres 1.5

Land

Land Use

Use Code 1011
 Description SFR AC APT
 Zone RC
 Neighborhood 70
 Alt Land Appr No
 Category

Land Line Valuation

Size (Acres) 1.5
 Frontage 0
 Depth 0
 Assessed Value \$208,900
 Appraised Value \$208,900

Outbuildings

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Assessed Value
PAT1	PATIO-AVG			156.00 S.F.	\$1,600
PAT1	PATIO-AVG			54.00 S.F.	\$300

Valuation History

Appraisal			
Valuation Year	Improvements	Land	Total
2023	\$247,700	\$208,900	\$456,600
2022	\$118,100	\$107,800	\$225,900
2021	\$118,100	\$107,600	\$225,700

Assessment			
Valuation Year	Improvements	Land	Total
2023	\$247,700	\$208,900	\$456,600
2022	\$118,100	\$107,800	\$225,900
2021	\$118,100	\$107,600	\$225,700

Comparable Sales Analysis (TY 2023)

TAX YEAR 2023		Subject	Comparable #1	Comparable #2	Comparable #3	Comparable #4
APPEAL #31156-23PT						
Address	39 Emerson Road	10 Emerson Road	42 Woodridge Road	1 Pendexter Road	118 Dover Road	
Map / Lot / Block	104-24	112-17	112-17	101-28	206-55	
NHBD/Land Adj.	70 / 1.30	70 / 1.30	70 / 1.30	50 / 1.00	40 / 0.95	
Sale Price		430,000	515,000	360,000	600,000	
Sale Date		103,200 9/8/2021	92,700 11/16/2021	57,600 11/11/2023	-42,000	
Sales Concessions		533,200	607,700	None noted	None Noted	
Time Adj. Sale Price		Average	Inferior	3 Inferior	558,000	
Location		0.41	-10 / 0.37	0 2.50	3	
Lot (Acres)		Raised Ranch	Raised Ranch	Ranch	Ranch / Gambrel	
Style (Type)		Average	0 Average	0 Average	0 Average	
Grade (Quality)		1973 / Average	1966 / Good	1952 / Good	10 / 1965/1995 / Good/Avg	
Year Built / Condition		2 / 4	2 / 3	2 / 3	2 / 6	
Units/Max Unrelated Occ.		4 / 2	-0.5	-0.5	5 / 2	
Total Bedrms / Baths		2080	-15 2442	-10 1536	12 2420	
Gross Building Area		Elec BB / None	-5 FHA-gas (no duct) / None	-2.5 FHW-oil / None	-5 FHA-oil/gas(no duct) / None	
Heating / Cooling		Gravel	-1 Paved- medium	1 Paved- small	-0.5 Paved- medium	
Other Features- Driveway		Shed (96 SF)	Shed (160 SF)	Shed (192 SF)	0 Shed (64 SF)	
Other Features			Shop-GD (388 SF)	-3-		
Other Features						
Net Adjustment			-22	-29	20	-28
Adj. Sale Price		418562	434506	499032	401760	
Adjustments:	Comparables are adjusted as follows: 12% per annum for appreciating values (rounded); comps 2 and 4 adjusted for lots over 1 acre; year built and condition adjusted on a combined rating; all comps had two units; comps 1 & 2 were adjusted for the additional 1/2 bath; bedroom differences were accounted in a building area adjustment; an adjustment for heating was made- all comps were superior; the subjects lack of a paved driveway was noted and adjusted for; all other features are adjusted based on contributory value.					
Notes:						
MEAN	438465		Date of Value 4/1/2023			
MEDIAN	426534		COMMENTS: These comparables were considered the best available, as of the date of value, and when adjusted accordingly for factors of value difference, reconcile to indicate a fair market value of \$435,000 for the subject property.			

Town of Durham, NH
Property Tax Bill Calculation

Owner William & Jane Lenharth
PID 114-28
Address 55 Newmarket Road

WHAT WAS TAXED

Total Assessed Value	403,900	412,300
Exemption (solar.)	-	-
Value Tax Applied To:	<u>403,900.00</u>	<u>412,300.00</u>

Credit (veterans,)	-	-
Tax Bill#:	112953	117717
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/4/2024	11/20/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	<u>10.240</u>	<u>20.330</u>

tax will be roughly 4,135.94 8,382.06

Resulting in Taxes of:		
Town	1,161.00	2,371.00
County	355.00	763.00
Local School	2,339.00	4,750.00
State School	281.00	499.00
Tax Calculated	<u>4,136.00</u>	<u>8,383.00</u>

Less Credit & 1st Bill
is the Amount Billed: 4,136.00 4,247.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	403,900	386,000
Exemption (solar.)	-	-
Value Tax Applied To:	<u>403,900.00</u>	<u>386,000.00</u>

Credit (veterans,)	-	-
Tax Bill#:	112953	117717
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/4/2024	11/20/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	<u>10.240</u>	<u>20.330</u>

tax will be roughly 4,135.94 7,847.38

Resulting in Taxes of:		
Town	1,161.00	2,220.00
County	355.00	714.00
Local School	2,339.00	4,447.00
State School	281.00	467.00
Tax Calculated	<u>4,136.00</u>	<u>7,848.00</u>

Less Credit & 1st Bill
is the Amount Billed: 4,136.00 3,712.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	535.00	535.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/4/2025	4/4/2025	
Number of Days of Interest =	304	135	
Interest Payable	-	7.92	7.92 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	542.92	542.92



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: William & Jane Lenharth
55 Newmarket Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 55 Newmarket Road, Durham, NH 03824

PID: 114-28

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: November 21, 2024

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$412,300

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



William & Jane Lenharth, 55 Newmarket Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2024 property taxes due to incorrect physical data on the property record card.

ASSESSOR'S COMMENTS: After inspecting the property on 9/9/24 with Mr. Lenharth, it was noted that there were several errors on the property record card, including inaccurate dimensions, outbuildings that did not exist or had inaccurate dimensions, and unfinished space in the upper story that was listed as finished.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$412,300 to \$386,000 and granting the abatement for the assessed value difference of \$26,300. This calculates to an abatement of **\$542.92** including interest (interest is calculated to a repayment date of April 4, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

FOR MUNICIPALITY USE ONLY:
Town File No.: <u>24-2</u>
Taxpayer Name: <u>Lenharth</u>

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): William & Jane Lenharth

Mailing Address: 55 Newmarket Rd, Durham, NH 03824

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
114-28	55 Newmarket Rd	SF Home	\$412,300

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 114-28 Appeal Year Market Value \$ 386,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 4-21-2024

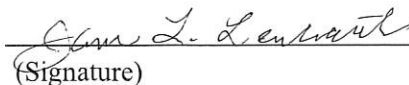
603-868-7598



(Signature)

WILLIAM H. LENHARTH

(Print Name)



(Signature)

Jane L. Lenhardt

(Print Name)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 641:3:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____
_____ (Representative's Signature) _____ (Print Name)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2024

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

RECEIVED
Town of Durham

NOV 21 2024

Planning, Zoning
and Assessing



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: 277 Main LLC
12 Marge Place
Lake Grove, NY 11755

REPRESENTATIVE: N/A

PROPERTY LOCATION: 277 Main Street, Durham, NH 03824

PID: 203-2

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE: March 4, 2025 (Postmarked March 1, 2025)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$8,858,216

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



277 Main LLC, 277 Main Street

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2024 property taxes, stating that it is overvalued based upon an improper income approach being utilized.

ASSESSORS COMMENTS: The subject property is a 112-bed student housing development built in 2009, commonly known as “Rivers Edge”. The taxpayer appealed their 2023 assessment at the local level, at that time the assessment was reduced from \$10,081,126 to \$8,858,216. Subsequently, the taxpayer filed an appeal with the New Hampshire Superior Court.

RECOMMENDATION: Based upon the ongoing litigation for the 2023 abatement/appeal, I recommend the Council to take “**no action**” with this appeal, which will constitute a denial per RSA 76:16 II.

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

RECEIVED

Town of Durham

TAX YEAR APPEALED ~~2023~~ 2024

MAR - 4 2025

INSTRUCTIONS

**Planning, Zoning
and Assessing**

1. Complete this application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.
Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.
Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;
Step Two: 6 months after notice of tax; and
Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

FOR MUNICIPALITY USE ONLY:

Town File No: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): 277 Main LLC / Rivers Edge at Durham LLC / Ralph Pavone, sole member

Mailing Address: 12 Marge Plqce Lake Grove NY 11755

Telephone Number(s): (Work) 631-834-9434 (Home) _____

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>2031/2/00/0</u>	<u>277 Main St. Durham NH 03824</u>	<u>See attached</u>	

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<i>NA.</i>			

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
1. physical data – incorrect description or measurement of property;
 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

<i>NA.</i>			

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 203/12/00/0 Appeal Year Market Value \$ 4,596,125

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

See attached

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID# Street Address Sale Price/Date of Sale Rents Assessment

see attached

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: ~~2-28-2001~~
2-28-24

~~Frédéric Perron~~ Frédéric Perron
(Signature)

(Signature)

277 Main St, known as Rivers Edge, is an 42 unit apartment building with 112 beds, serving primarily students attending the University of New Hampshire. It is a Class C, three story walk up building in excellent condition located on approximately two acres of cleared land. It has 96 parking spaces to serve 112 residents; residents are not guaranteed a parking space. All the units have shared bathrooms. The configurations are as follows: two bedroom units have one bath, three bedrooms units have one bath, four bedrooms units have two baths, and five bedroom units have two baths. The property is approximately 1.1 miles from the conventional university center. Given this location and structure it is not readily comparable to other typical student housing centric properties located in and around the University of New Hampshire, especially those located within the university center.

The closest property in proximity to Rivers Edge is the Cottages. The Cottages is a Class A property with various sized singular and separate individual buildings totaling 600 plus beds and numerous amenities. The amenity list is as follows: They have a dog park, coffee bar, multimedia area, outdoor fireplace, oversized outdoor hot tub, recreation center with study booths (open 24 hours and equipped with I macs and free printing), community lounge, 24 hour fitness center with strength equipment cardio machines and free weights, sauna, yoga studio, outdoor pavilions with professional BBQ grills, walking and fitness trails, recreational and green spaces, free parking, walk in closets, private balconies, and a private bathroom for every bedroom.

Rivers edge has no peripheral amenities, no balconies, no walk in closets, and as stated above, limited parking and shared bathrooms in all units.

The next closest property in distance is the Lodges, located approximately one half mile from the university center. It is also a class A property with similar amenities. In the interest of brevity I will omit the Lodges amenities list, but they are similar to the Cottages and can be found on their web site.

Rivers Edge along with the Cottages and the Lodges, as per the attached tax cards, have all been assessed using an identical CAP rate of .0827. Applying the same cap rate to the cottages and the lodges is consistent with their relative value. Applying the same CAP rate to Rivers Edge is wholly inconsistent with its value relative to these properties and those located within the university center. These are completely different products, completely different properties and should be valued accordingly. Valuing them with the same CAP rate results in a disproportionate assessment being applied to Rivers Edge. The Rivers edge CAP rate should be increased commensurate with its class C status and or the Cottages and the Lodges should have their cap rate decreased to reflect the disparities between them and Rivers Edge.

Given the location, layout, and lack of comps the most accurate and equitable way to value this property is through the income approach. This seems to be in alignment with the town, as per the town's tax card, attached, as they have used the income approach to arrive at the current assessed value. Although an appropriate metric for valuing this property the input values used are incorrect. The income is overstated, the expenses are understated, and as referenced earlier the cap rate is too low and inconsistent with the surrounding properties.

I have attached the income and expense data for the 2023 calendar year for your review. The rent roll for 2023 is comprised of the 2022-2023 academic year and the 2023-2024 academic year, both attached. I have also enclosed a detailed breakdown of the maintenance expenses for 2023. This level of detail is available for every line item on this report and can be furnished upon request.

To address any concerns that might arise over the highest and best use I would like make clear that we have made and are making every effort to drive revenue. In support of this I would point you to the 2023 -2024 rent roll. You will note that unit 107 is vacant and remains vacant to date. We had numerous showings, we lowered the price to \$749/bed, increased our ad budget, placed a banner on our website that remains up to this day, called and e-mailed all previous leads with the reduced price, to no avail. Unit 110, a five bedroom was leased to only four residents. Additionally please note unit 113 on the same rent role. The residents moved out with the intent of subletting, we provided them with all our leads and made every effort to assist in the process, neither the subletter nor our staff could fill the unit. In turn the subletter leased out the unit at half price and is now paying the remaining half themselves. Both parties were very motivated to secure a resident for this unit but there was simply no demand. The in place rent roll is the highest and best use available in the current market.

The current fair market value of Rivers edge is 4,596,125. This is derived using the town's income approach with the corrected and updated income and expenses. NOI is 430,657.70 capitalized at .0927 equates to a fair market value of 4,596,125.

Ralph Pearson
2-28-25

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*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: CDC New Hampshire, LLC
PO Box 530292
Birmingham, AL 35253

REPRESENTATIVE: N/A

PROPERTY LOCATION: 100 Clubhouse Street, Durham, NH 03824

PID: 203-7 (Application incorrectly used PID 1937)

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE: February 25, 2025

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$58,656,600

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



CDC New Hampshire, LLC, 100 Clubhouse Street

REASON FOR APPEAL: The taxpayer, through their representative Wesley Vaughn, has applied for an abatement of their 2024 property taxes, based upon an appraisal of \$52,740,000 for April 1, 2023.

ASSESSORS COMMENTS: The subject property is a 619-bed student housing development built in 2012, commonly known as “The Cottages of Durham”. The taxpayer appealed their 2023 assessment at the local level, and subsequently the taxpayer filed an appeal with the New Hampshire Board of Tax and Land Appeals.

RECOMMENDATION: Based upon the ongoing litigation for the 2023 abatement/appeal, I recommend the Council to take “**no action**” with this appeal, which will constitute a denial per RSA 76:16 II.

FEB 25 2025

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2024

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-9

Taxpayer Name: CDC NH LLC

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): CDC NEW HAMPSHIRE, LLC

Mailing Address: PO BOX 530292 BIRMINGHAM, AL 35253-0292

Telephone Number(s): (Work) 205-216-4539 (Home) _____

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): WESLEY VAUGHN

Mailing Address: PO BOX 530292 BIRMINGHAM, AL 35253-0292

Telephone Number(s): (Work) 205-216-4539 (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
1937	100 CLUBHOUSE STREET		\$58,656,600

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data -- incorrect description or measurement of property;
 - 2. market data -- the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment -- the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

This property recently appraised for \$52,740,000. Additionally,
the owner marketed the property for sale in 2024. The best offer
was \$52 million, but the deal eventually fell through.

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 1937 Appeal Year Market Value \$ 52,740,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

This property recently appraised for \$52,740,000. Additionally,
the owner marketed the property for sale in 2024. The best offer
was \$52 million, but the deal eventually fell through.

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 2/18/2025

Steve Beinke
(Signature)


Steve Beinke, SVP Tax
(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: 2/18/2025


(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Town of Durham, NH
Property Tax Bill Calculation

Owner Peter & Heather Miller Fam Rev Trust
PID 209-18
Address 66 Bagdad Road

WHAT WAS TAXED

Total Assessed Value	642,900	642,900
Exemption (solar.)	-	-
Value Tax Applied To:	<u>642,900.00</u>	<u>642,900.00</u>

Credit (veterans,)	-	-
Tax Bill#:	114268	115734
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/24/2024	12/4/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	<u>10.240</u>	<u>20.330</u>

tax will be roughly 6,583.30 13,070.16

Resulting in Taxes of:		
Town	1,848.00	3,697.00
County	566.00	1,189.00
Local School	3,722.00	7,406.00
State School	447.00	778.00
Tax Calculated	<u>6,583.00</u>	<u>13,070.00</u>

Less Credit & 1st Bill
is the Amount Billed: 6,583.00 6,487.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	642,900	482,100
Exemption (solar.)	-	-
Value Tax Applied To:	<u>642,900.00</u>	<u>482,100.00</u>

Credit (veterans,)	-	-
Tax Bill#:	114268	115734
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/24/2024	12/4/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	<u>10.240</u>	<u>20.330</u>

tax will be roughly 6,583.30 9,801.09

Resulting in Taxes of:		
Town	1,848.00	2,772.00
County	566.00	892.00
Local School	3,722.00	5,554.00
State School	447.00	583.00
Tax Calculated	<u>6,583.00</u>	<u>9,801.00</u>

Less Credit & 1st Bill
is the Amount Billed: 6,583.00 3,218.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	3,269.00	3,269.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/4/2025	4/4/2025	
Number of Days of Interest =	284	121	
Interest Payable	-	43.35	43.35 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	3,312.35	3,312.35



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Peter & Heather Miller Family Rev Trust
66 Bagdad Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 66 Bagdad Road, Durham, NH 03824

PID: 209-18

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: February 3, 2025

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$642,900

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Peter & Heather Miller Family Rev Trust, 66 Bagdad Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2024 property taxes due to incorrect physical data on the property record card.

ASSESSOR'S COMMENTS: After inspecting the property on 2/4/25, it was noted that there was an error on the property record card. The card incorrectly listed this property as having 72 satellite dishes. No such satellite dishes exist on the property. During the inspection it was noted that there is a mini-split air conditioning system, which was not previously listed.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$642,900 to \$482,100 and granting the abatement for the assessed value difference of \$160,800. This calculates to an abatement of **\$3,312.35** including interest (interest is calculated to a repayment date of April 4, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2024

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

RECEIVED
Town of Durham

SEP 03 2025

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-6

Taxpayer Name: Miller

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Peter Miller

Mailing Address: 66 Bagdad Rd

Telephone Nos.: (Home) _____ (Cell) 603 617 8140 (Work) _____ (Email) nh.peterm@gmail.com

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>209-18</u>	<u>66 Bagdad Rd</u>	<u>SA</u>	<u>\$672900</u>

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Tax card errors. I do not have 72 satellite dishes.

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

SECTION G. Sales, Rental and/or Assessment Comparisons


List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

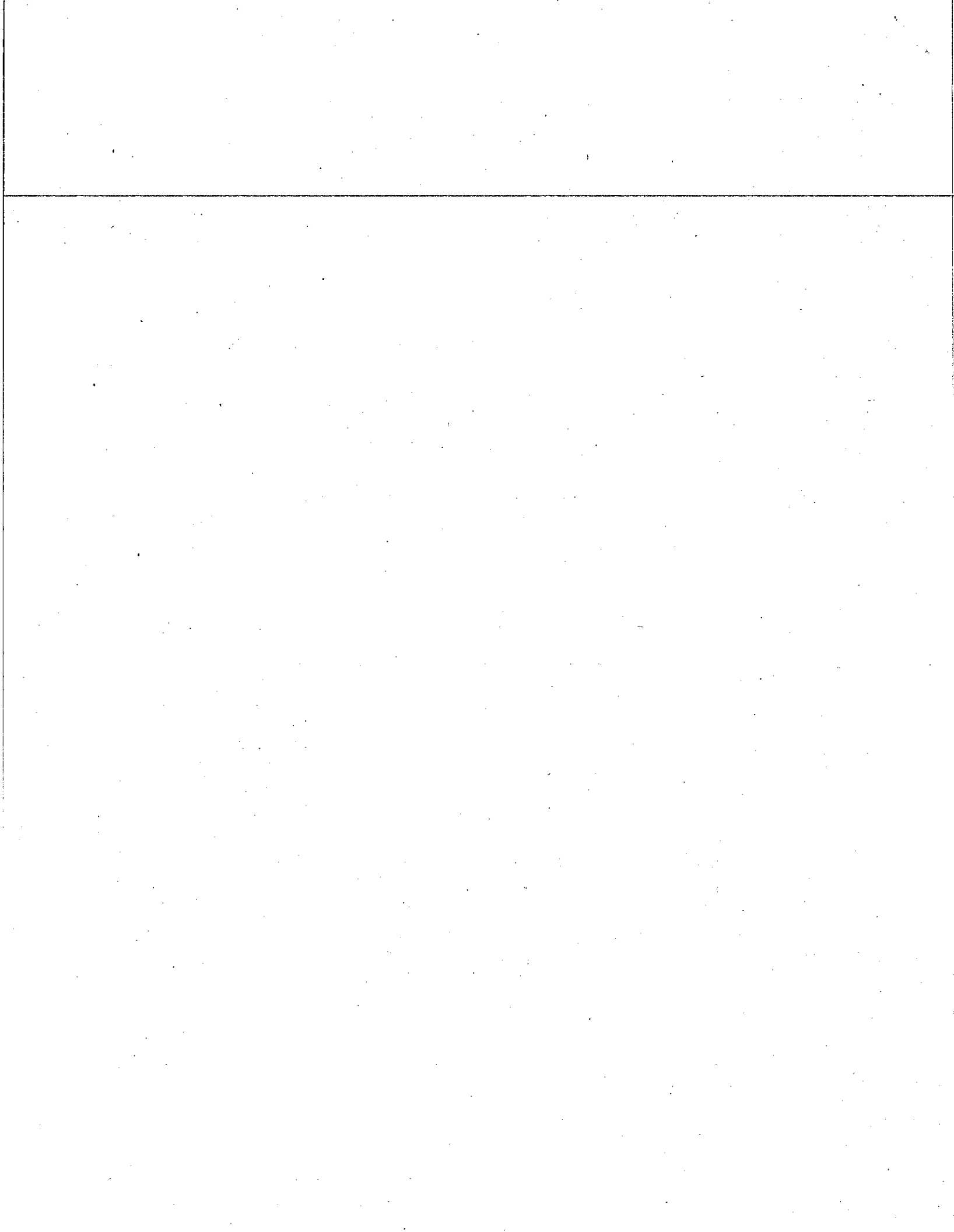
Date: 2/3/25


(Signature)

Peter Miller
(Print Name)

P.
(Signature)

(Print Name)



Town of Durham, NH
Property Tax Bill Calculation

Owner Jeffrey D Berlin
PID 209-46
Address 81 Piscataqua Road

WHAT WAS TAXED

Total Assessed Value	224,900	495,600
Exemption (solar.)	-	-
Value Tax Applied To:	<u>224,900.00</u>	<u>495,600.00</u>

Credit (veterans,) - -

Tax Bill#:	108180	111915
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/12/2023

Tax Rate Applied:

Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	<u>14.525</u>	<u>20.480</u>

tax will be roughly 3,266.67 10,149.89

Resulting in Taxes of:

Town	915.00	2,850.00
County	317.00	872.00
Local School	1,862.00	5,739.00
State School	172.00	689.00
Tax Calculated	<u>3,266.00</u>	<u>10,150.00</u>

Less Credit & 1st Bill
is the Amount Billed: 3,266.00 6,884.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	224,900	340,000
Exemption (solar.)	-	-
Value Tax Applied To:	<u>224,900.00</u>	<u>340,000.00</u>

Credit (veterans,) - -

Tax Bill#:	108180	111915
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/26/2023	12/12/2023

Tax Rate Applied:

Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	<u>14.525</u>	<u>20.480</u>

tax will be roughly 3,266.67 6,963.20

Resulting in Taxes of:

Town	915.00	1,955.00
County	317.00	598.00
Local School	1,862.00	3,937.00
State School	172.00	473.00
Tax Calculated	<u>3,266.00</u>	<u>6,963.00</u>

Less Credit & 1st Bill
is the Amount Billed: 3,266.00 3,697.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	3,187.00	3,187.00
Less Previously Abated Amount of		2,103.00	
To be Abated Now		1,084.00	1,084.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/4/2025	4/4/2025	
Number of Days of Interest =	648	479	
Interest Payable	-	56.90	56.90 = Interest Owed
Total To Be Abated	-	1,140.90	1,140.90



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

NH SUPERIOR COURT SETTLEMENT AGREEMENT

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Jeffrey D Berlin
277 Main Street Office
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 81 Piscataqua Road, Durham, NH 03824

PID: 209-46

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE: February 7, 2024 (local); August 28, 2024 (NH Superior Court)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$495,600

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Jeffrey D Berlin, 81 Piscataqua Road

REASON FOR APPEAL: The taxpayer has appealed their assessment of \$495,600 for tax year 2023, because due to the location of the property, close proximity to Route 4, distance to downtown Durham and UNH, and the overall condition of the property (which is currently under extensive renovations), the rent received on a per/bed is less than other student housing properties.

ASSESSORS COMMENTS: The subject property is a legal, non-conforming duplex built in 1960. The owner leases the building to six (6) students, one person per bedroom. The taxpayer appealed their 2023 assessment at the local level, at that time the property was inspected, and corrections were made to the overall condition of the property. This resulted in a decrease in their assessment from \$495,600 to \$392,900. Subsequently, the taxpayer filed an appeal of this decision with the New Hampshire Superior Court. As part of the appeal submission, the taxpayer submitted an analysis of the property based upon a gross rent multiplier. The taxpayer's opinion of fair market value based upon this analysis was \$361,000, applying the 2023 Equalization Ratio of 94.2% results in an assessment of \$340,000, rounded. As a result of this, I created an income capitalization approach to value. My conclusion of fair market value was \$364,000, applying the 2023 Equalization Ratio of 94.2% results in an assessment of \$343,000, rounded. The taxpayer and I have met twice to discuss the property's value. During both mediations the property was talked about at length. The difference between our opinions of value is de minimis.

RECOMMENDATION: Based upon the de minimis difference between the opinions of value, I recommend reducing the overall assessment from \$495,600 to \$340,000 and granting the abatement for the assessed value difference of \$155,600. This calculates to an abatement of **\$1,140.90** including interest (interest is calculated to a repayment date of April 4, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2023

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

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Town of Durham

FEB 07 2024

Planning, Zoning
and Assessing

RECEIVED
Town of Durham

FEB 07 2024

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Jeffrey Daniel Berlin

Mailing Address: 277 Main Street

Telephone Number(s): (Work) 6039534014 (Home) 6039534014

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
1161	81 Piscataqua Rd	Duplex	\$495,600
209.46			

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance.
Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 1161 Appeal Year Market Value \$ 333,689

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

SECTION G. Sales, Rental and/or Assessment Comparisons

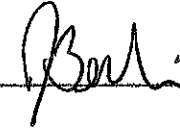
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
468	15&17 Schoolhouse Ln.	\$749,933 3/12/2020		

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 2/6/24

(Signature) 

(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____


(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED Revised Assessment: \$ 392,900 DENIED

Remarks:

Date: 4/3/24


(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Todd I. Selig
Administrator
Town of Durham
8 Newmarket Road
Durham, NH 03824

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Supplemental Explanation for Abatement of assessment of 81 Piscataqua Rd

81 Piscataqua Road ("the property" or "the subject property") is a legal non-conforming duplex with each unit consisting of 2.5 bedrooms. For income purposes each side is rented to 3 unrelated students at an average rent of \$700 per student. When comparing this property to other student rentals it should be noted there are significant challenges at 81 Piscataqua Rd that affect gross potential rent (GPR) when compared to the overall market. Below I will outline key points of discrepancy with the current assessment card on file and some general notes to review. I will also use the town's income formula with the corresponding income as of April 1st, 2023, per state rules. The updated information is provided below.

It should be noted, the highest and best use of the property is as a residential rental property and the income approach should be the method of valuation used when calculating Fair Market Value (FMV).

Discrepancies in data points

Besides the overall interior condition of the property as of 4.1.23, the location and proximity to Route 4 and the distance from the heart of the UNH Campus are major factors affecting GPR. Consistently properties out in the vicinity of the subject property get around 60-70% of the top rate in the downtown corridor. On the income section of the assessment card gross potential rent is marked at \$11,200/room or \$67,200 for the whole property. The actual market rent is \$8,400/room or \$50,400 for the whole property.

Reasons for a lower GPR when compared to the market

Proximity to campus is the main issue affecting GPR for the subject property. The location does not allow for tenants to walk to campus and in turn they must drive and park at designated locations throughout Durham, making commute times to class longer.

The subject property also sits a mere 50 ft from a major NH state highway. Route 4 is a very loud and high traffic road and greatly reduces the desirability of the property which requires considerably more showings than other properties that I manage in the area.

Untraditional and excessive maintenance compared to revenue

Unpaved parking surfaces generally are not hard to maintain, however, because of the water runoff from route 4, multiple times a year several yards of road base must be spread to maintain the integrity of the parking surfaces. The cost to plow is also about 4 times what it should be because the parking surface is not paved.

The overall age and condition of the property, rot, roof, old appliances, and systems, necessitates substantially higher maintenance costs than a newer property of comparable size. This results in higher-than-normal maintenance costs relative to income.

The property is also surrounded by wetlands which creates a constant mold and mildew issue requiring extensive and ongoing remediation and dehumidification.

Towns current income card data analysis

Rent/s = \$11,200
Gross Rent = \$67,200
Vacancy All = \$2,688
EGI = \$64,512
Expenses = \$25,805
NOI = \$38,707
Cap Rate = 8.7%
FM Value = \$444,900 or \$74,151/bedroom
Assessed Value = \$495,600

Town's income valuation formula with correct rent input

Rent/s = \$8,400
Gross Rent = \$50,400
Vacancy All = \$2,016
EGI = \$48,384
Expenses = \$19,353
NOI = \$29,031
Cap Rate = 8.7%
FM Value = \$333,689 or \$55,614/bedroom
Assessed Value = \$313,836

Actual rental income

Rent/s = \$8,400
Gross Rent = \$50,400
Vacancy All = \$1,566
EGI = \$48,834
Expenses
Taxes = \$6600
Insurance = \$2,050
Septic = \$2880
Plowing = \$2100
Landscaping = \$2800
Turnover = \$5,140
Maintenance and Repairs = \$3,875
Management and leasing = \$2000
Cap Ex = \$1000 (roof fund)
Total Expenses = \$28,445
NOI \$20,389

Sales Data

With no real sales data from the 2 years prior I had to go outside the parameters to find the most recent comparable sale to be that of 15 and 17 Schoolhouse Lane on 3.12.20 in the amount of \$749,933 or \$62,494/bed. This property is in much greater proximity to campus than 81 Piscataqua Road and has a much higher GPR. This

properties value per bed is a great comparison when looking at the value per bed of 81 Piscataqua to see how GPR affects FMV/bed.

INCOME APPROACH

City: Durham, NH
 Map/Lot: 209-46
 Address: 81 Piscataqua Road
 Tax Year: 2023

# of Units	Bedroom Count	Monthly Market Rental Rate	Monthly Rent
2	3 - Bedroom	\$700	\$4,200

Gross Rental Income:	\$50,400	<u>%</u>
Other Income:	\$0	
Total Gross Income:	\$50,400	
Vacancy & Collection Loss:	<u>\$4,032</u>	<u>8%</u>
Effective Gross Income:	\$46,368	100%
Expenses:		
All Source	\$16,229	35.0%
Total Expenses:	\$16,229	35.0%
Net Operating Income:	\$30,139	65.0%
Capitalization Rate:	6.34%	
Equalized Tax Rate:	<u>1.93%</u>	
Adjusted Capitalization Rate:	8.27%	
Value Indication:	\$364,440	
Total Value Indication:	\$364,440	
	ROUNDED	\$364,000
	Equalized Value @ 94.2%	\$342,888
	ROUNDED	\$343,000

THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
SUPERIOR COURT

FOR SERVICE

Strafford Superior Court
259 County Farm Road, Suite 301
Dover NH 03820

Telephone: 1-855-212-1234
TTY/TDD Relay: (800) 735-2964
<https://www.courts.nh.gov>

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Town of Durham

OCT - 4 2024

SUMMONS IN A CIVIL ACTION

Planning, Zoning
and Assessing



Case Name: **Jeffrey D Berlin v Town of Durham, et al**
Case Number: **219-2024-CV-00411**

Date Complaint Filed: August 28, 2024

A Complaint has been filed against Town of Durham; Town of Durham in this Court. A copy of the Complaint is attached.

The Court ORDERS that ON OR BEFORE:

- October 21, 2024 Jeffrey D Berlin shall have this Summons and the attached Complaint served upon Town of Durham; Town of Durham by in hand or by leaving a copy at his/her abode, or by such other service as is allowed by law.
- November 11, 2024 Jeffrey D Berlin shall electronically file the return(s) of service with this Court. Failure to do so may result in this action being dismissed without further notice.
- 30 days after Defendant is served Town of Durham; Town of Durham must electronically file an Appearance and Answer or other responsive pleading form with this Court. A copy of the Appearance and Answer or other responsive pleading must be sent electronically to the party/parties listed below.

Notice to Town of Durham; Town of Durham: If you do not comply with these requirements you will be considered in default and the Court may issue orders that affect you without your input.

Send copies to:

Jeffrey D Berlin
Town of Durham
Town of Durham

357 Route 108 Apartment C Madbury NH 03823
8 Newmarket Road Durham NH 03824
8 Newmarket Road Durham NH 03824

BY ORDER OF THE COURT

September 06, 2024

Kimberly T. Myers
Clerk of Court

(126954)

**THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
SUPERIOR COURT**

Strafford Superior Court
259 County Farm Road, Suite 301
Dover NH 03820

Telephone: 1-855-212-1234
TTY/TDD Relay: (800) 735-2964
<https://www.courts.nh.gov>

NOTICE TO DEFENDANT

Case Name: **Jeffrey D Berlin v Town of Durham, et al**
Case Number: **219-2024-CV-00411**

You have been served with a Complaint which serves as notice that this legal action has been filed against you in the ~~Strafford Superior Court~~. Review the Complaint to see the basis for the Plaintiff's claim.

Each Defendant is required to electronically file an Appearance and Answer 30 days after service. You may register and respond on any private or public computer. For your convenience, there is also a computer available in the courthouse lobby.

If you are working with an attorney, they will guide you on the next steps. If you are going to represent yourself in this action, go to the court's website: www.courts.nh.gov, select the Electronic Services icon and then select the option for a self-represented party.

1. Complete the registration/log in process. Click Register and follow the prompts.
2. After you register, click Start Now. Select **Strafford Superior Court** as the location.
3. Select "I am filing into an existing case". Enter **219-2024-CV-00411** and click Next.
4. When you find the case, click on the link and follow the instructions on the screen. On the "What would you like to file?" screen, select "File a Response to Civil Complaint". Follow the instructions to complete your filing.
5. Review your Response before submitting it to the court.

IMPORTANT: After receiving your response and other filings the court will send notifications and court orders electronically to the email address you provide.

A person who is filing or defending against a Civil Complaint will want to be familiar with the Rules of the Superior Court, which are available on the court's website: www.courts.nh.gov.

Once you have registered and responded to the summons, you can access documents electronically filed by going to <https://odypa.nhecourt.us/portal> and following the instructions in the User Guide. In that process you will register, validate your email, request access and approval to view your case. After your information is validated by the court, you will be able to view case information and documents filed in your case.

If you have questions regarding this process, please contact the court at 1-855-212-1234.

**THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH**
<http://www.courts.state.nh.us>

Court Name: Strafford - Superior Court
Case Name: Jeffrey D Berlin v. Town of Durham, et al.
Case Number: 219-2024-CV-00411
(if known)

COMPLAINT

Requested: Jury Trial (as allowed by law) Bench Trial

1. Plaintiff's Name Jeffrey D Berlin
Residence Address 357 Route 108, Apartment C, Madbury, NH 03823
Mailing Address (if different) _____
Telephone Number (Home) _____ (Mobile) (603) 953-4014

2. Defendant's Name Town of Durham
Residence Address 8 Newmarket Road, Durham, NH 03824
Mailing Address (if different) _____
[See Attachment(s), item 'Additional Defendants(s)']

3. First thing that happened (in one sentence):
Claim amount: \$2,058.00. I own 81 Piscataqua Road (PID) 209-46 and was over assessed
by the municipality

4. Second thing that happened (in one sentence):
I filed an abatement request with the town per RSA76:16

5. Third thing that happened (in one sentence):
The town did not grant the full abatement amount and the property is still over
assessed by a large amount.

Continue on using separately numbered paragraphs (attach additional sheets if necessary).

Case Name: Jeffrey D Berlin v. Town of Durham, et al.

Case Number: 219-2024-CV-00411

COMPLAINT

For the reasons stated in this Complaint, I request that the Court issue the following orders:

A. Describe the orders you want the Court to make:

Lower my property assessment for 81 Piscataqua Rd in Durham from \$392,900 to \$294,500

B. All other relief the Court deems fair and just.

Jeffrey D Berlin
Name of Filer

/s/ Jeffrey D Berlin
Signature of Filer
8/28/24
Date

Law Firm, if applicable Bar ID # of attorney

(603) 953-4014
Telephone

357 Route 108, Apartment C
Address

jeff@berlinpropertiesne.com
E-mail

Madbury, NH 03823
City State Zip code

Plaintiff's Brief Statement
Report for Abatement of 81 Piscataqua Rd Durham, NH
Strafford County Superior Court - Case Number 219-2024-CV-00411

As outlined in this report, I ask the court to change the towns assessment of 81 Piscataqua Road Durham NH from \$427,700 to \$340,408

I, Jeff Berlin, owner of the subject property, am a licensed real estate Broker in New Hampshire and have managed and sold student housing in Durham since 2011. I have over 10 years of experience, leasing 150 beds or more each leasing season including over 500 in 2012 and have a decade of sales data and leasing trends to draw conclusions and calculate valuations. My experience and knowledge in the market makes me a qualified professional to provide testimony on the accuracy of rental market data, analysis of sales data, and opinions of fair market value.

During my research for this abatement, I went to the town office in February of 2024 to obtain all information the municipality used to determine my assessment. The assessor at the time explained to me consecutive times over a few weeks how student housing designated property assessments were heavily weighed and valued using the income approach via the formula present on the income cards. I was shown how when certain inputs were changed like market rent, vacancy rates, cap rates, etc. the resulting assessment would change in kind. On August 27th I returned to the assessor's office and requested to see the updated tax cards post abatement. The cards were not updated; they did not reflect the documented income and expenses that were submitted on my taxpayer RSA76:16 form.

Currently I cannot determine how the town arrived at the current assessed value. As such, what follows is my professional analysis of the comparable sales approach using a Gross Rent Multiplier (GRM).

I plan to have industry professionals testify to the appropriate use of my GRM analysis.

81 Piscataqua Road in Durham (Subject Property) is a Student Housing Duplex home consisting of 6 bedrooms and 2 baths on 3.5 acres.

Comparable sales data scarcity

Duplexes are outlawed in Durham. If you own a duplex or a duplex with an accessory it is an existing nonconforming property and somewhat rare because of the long-established zoning ban. This makes it hard to find comparable properties. When deciding whether to search outside the town to find comparable sales or go further back in time I decided it was more appropriate to search further back in time for sales data because of the niche aspect of student housing.

I also decided it was appropriate to use sales of properties categorized as duplexes with accessories as these properties are similar in use and size to the subject property of 81 Piscataqua Road.

Subject property condition and location

From my analysis the town of Durham does not have the location and condition of the property accurately reflected in the current assessment. As you will see from the leases provided, the rental amount for the assessment year is reflective of both the condition and location. Every year I struggle to rent this property because of its proximity to Route 4 (50 ft), which is a very busy and loud road, which affects the quality of life of the tenants and the general marketability of the apartments. Since I have owned the property, I have never been able to increase rents even close to the inflation rate or come close to the average market rent within the Durham rental market.

Calculating Gross Rent Multiplier on comparable sales

When using a gross rent multiplier, the most important data input is the actual market rent. Actual market rent is a catch all for adjustments that would need to be made when comparing sales data to subject properties. Actual Market rent factors in the quality of the unit, amenities (outside of utilities), and location differences within the Durham market.

Adjustments that I made were to correct for utilities included or not included as well as time value adjustments for lease data for future lease terms when actual leases were not present at the time of sale for the comparable properties. On one comparable sale, 27 Mill Pond Road, the lease data at the time of sale was not reflective of the Actual Market Rent for that property. The actual market rent provided is reflective of my professional opinion.

Comparable Sales Data Matrix

	Sale Date	Price	Monthly Market		Annualized GRM
			Rent at sale	Annualized Rental Income	
15-17 Schoolhouse	8.19.24	\$ 1,275,000	\$ 11,850	\$ 142,200	9.40
17-19 Edgewood	10.7.22	\$ 640,000	\$ 7,200	\$ 86,400	7.41
27 Mill Pond Road	7.5.22	\$ 600,000	\$ 6,800	\$ 81,600	7.35
15-17 Schoolhouse	3.12.20	\$ 749,933	\$ 9,785	\$ 110,922	6.76
48 Emerson Road	10.20.21	\$ 435,000	\$ 6,750	\$ 78,165	5.57
		Brokers Opinion	Rent at Time	Annualized	Brokers Opinion
Subject Property	Assessment Date	Fair Market Value	of Assessment	Rental Income	of GRM
81 Piscataqua road	4.1.23	\$ 361,368	\$ 4,200	\$ 50,400	7.17

Notes:

- 1) 15-17 Schoolhouse (1st sale) had nine-month leases at the time of the sale. I used the following year's leases and then reduced the amount by 3.5%, as well utilities were included but capped at Schoolhouse Lane. To compensate for the discrepancy of utilities included a reduction in the School House Lane yearly gross rent was made. In my opinion the utilities included in rent would amount to roughly \$6500. This amount is reduced to recalculate the GRM for Schoolhouse Lane. The calculations were \$121,680 - \$4,258(3.5%) - \$6500 = \$110,922. The \$6500 reduction was also made for the second sale.
- 2) 48 Emerson Road also had 9-month leases at the time of the sale. As with the School House Lane sale, I used the following year's leases and reduced them by 3.5%.
- 3) The big jump in value for the School House lane sales was not based on market trend and instead was based on the significant upgrades made by the owner over the first three years, which in turn resulted in a massive increase in rental income.
- 4) It is my testimony that the rents and leases used to calculate GRM are the actual market rents for each property. They were marketed by professionals in many different mediums to secure the best tenants at the highest rates possible.
- 5) It is my testimony that the comparable sales used were arm's length transactions and were marketed by established, experienced, and licensed Real Estate Brokers in NH. Multiple offers were made all both properties before their sale.
- 6) All comparable sales have single occupied bedrooms, parking, and laundry included, and operate on a 12-month lease.
- 7) Broker's opinion of GRM was calculated by removing the two outliers and averaging the remaining GRM's.
- 8) All Tax Cards will be submitted with this report.

9) All information used is firsthand knowledge directly received from the owners, or brokers, of the comparable properties.

Applying Durhams equalization ratio to the FMV to calculate assessed value

$$\$361,368 \times .942 = \$340,408 \text{ Fair Assessed Value}$$

\$ 340,000

Other discrepancies in town data and valuations

I have been unable to figure out and would suggest this lends to the town's inconsistencies on all metrics, how the town values the land on their tax cards. On my property they value the land at \$290,000. On very similar land pieces and sizes, including the towns own land they hold on the same road, they have marked at much less than my property, which is all wetland except the small portion that holds the structure.



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: SZ Durham Apartments, LLC
PO Box 11277
Chicago, IL 60611

REPRESENTATIVE: N/A

PROPERTY LOCATION: 259 Mast Road, Durham, NH 03824

PID: 210-10

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE: March 3, 2025 (Postmarked February 28, 2025)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$54,839,000

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



SZ Durham Apartments, LLC, 259 Mast Road

REASON FOR APPEAL: The taxpayer, through their representative Ryan, LLC, has applied for an abatement of their 2024 property taxes, stating that the property is assessed at a value greater than the fair market value. The representative's opinion of value is \$45,000,000.

ASSESSORS COMMENTS: The subject property is a 424-bed student housing development built in 2014, commonly known as "The Lodges at West Edge". The taxpayer appealed their 2023 assessment at the local level, and subsequently the taxpayer filed an appeal with the New Hampshire Superior Court.

RECOMMENDATION: Based upon the ongoing litigation for the 2023 abatement/appeal, and the fact the representative for the taxpayer has still not produced any supporting documentation to justify their opinion of value, I recommend the Council to take "**no action**" with this appeal, which will constitute a denial per RSA 76:16 II.



RECEIVED
Town of Durham

MAR - 3 2025

Planning, Zoning
and Assessing

One International Place
100 Oliver Street, Suite 1840
Boston, MA 02110
Tel. 857.362.7522

www.ryan.com

February 25, 2025

Certified Mail: 9589 0710 5270 0506 0334 00

Board of Assessors
Town of Durham
8 Newmarket Road
Durham, NH 03824-2898

Dear Board Members:

Enclosed please find an original and a copy of an Application for Abatement for Tax Year 2024.

Please date stamp the copy received and return in the self-addressed stamped envelope provided for your convenience.

I would appreciate an opportunity to meet with you at your earliest convenience and provide additional information for your review.

If you should have any questions regarding this matter, please do not hesitate to contact our office.

Sincerely,

Ryan, LLC

Ian McKinley
Manager, Property Tax Commercial

Enclosures

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-16

Taxpayer Name: SZ Durham

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): SZ Durham Apartments LLC

Mailing Address: P.O. Box 11277 Chicago, IL 60611-0229

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): Ian McKinley, c/o Ryan, LLC

Mailing Address: 1 International Pl, 100 Oliver St, Boston, MA 02110

Telephone Nos.: (Home) _____ (Cell) 617.763.0419 (Work) 857.288.1973 (Email) ian.McKinley@ryan.com

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>210/10/0 0/0</u>	<u>259 Mast Rd/Durham</u>		<u>\$54,839,000</u>

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 1. physical data – incorrect description or measurement of property;
 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Overvaluation-The property is assessed at a value greater than the fair market value.

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 210/10/0 0/0 Appeal Year Market Value \$ 45,000,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
-----------------	----------------	-------------------------	-------	------------

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2/21/2025



(Signature)

Robert Bronstein

(Print Name)

(Signature)

(Print Name)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 641:3:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: 2/24/25  Ian McKinley
(Representative's Signature) (Print Name)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2024

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.
Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.
Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;
Step Two: 6 months after notice of tax; and
Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Sandy F MacLean
Janet A Mackie
180 Piscataqua Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 180 Piscataqua Road, Durham, NH 03824

PID: 216-14

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE: February 10, 2025

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$1,195,532

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Sandy MacLean & Janet Mackie, 180 Piscataqua Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2024 property taxes, stating that the property is overvalued. They feel it is overvalued due to various easements, topography, external obsolescence, and they feel their land value is disproportionate.

ASSESSORS COMMENTS: The subject property is a Modern/Contemporary style home built in 1969. The taxpayer appealed their 2023 assessment at the local level, at that time the property was inspected, and deductions were placed on the land to account for the land issues mentioned above. This resulted in a decrease in their assessment from \$1,584,000 to \$1,263,100. Subsequently, the taxpayer filed an appeal of this decision with the New Hampshire Superior Court.

RECOMMENDATION: Based upon the ongoing litigation for the 2023 abatement/appeal, I recommend the Council to take “**no action**” with this appeal, which will constitute a denial per RSA 76:16 II.

RECEIVED
Town of Durham

FEB 10 2025

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-7
Taxpayer Name: Mackean & Mackie

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Sandy MacLean & Janet Mackie

Mailing Address: 180 Piscataqua Road, Durham NH 03824

Telephone Number(s): (Work) _____ (Home) _____

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
216-14	180 Piscataqua Road/Durham	SFR 1013	\$1,195,532

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
None			

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

See Attached

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 216-14 Appeal Year Market Value \$ \$621,231

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
-----------------	----------------	-------------------------	-------	------------

See Attached

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) MUST sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 02/10/2025

Sandy MacLean
(Signature)

Janet Mackie
(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

- 1. all certifications in Section H are true;
- 2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
- 3. a copy of this form was sent to the Party(ies) applying.

Date: _____

 (Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$_____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

2024 ABATEMENT APPLICATION – 180 PISCATAQUA ROAD – PARCEL 216-14

SECTION E. Reasons for Abatement Application

2022 Appraised Value: \$ 623,300 / Equalization Ratio 0.70 = \$ 890,429
2024 Appraised Value: \$1,384,700 / Equalization Ratio 0.825 = \$1,678,424
2024 Assessed Value: \$1,195,532 – excess land in Current Use

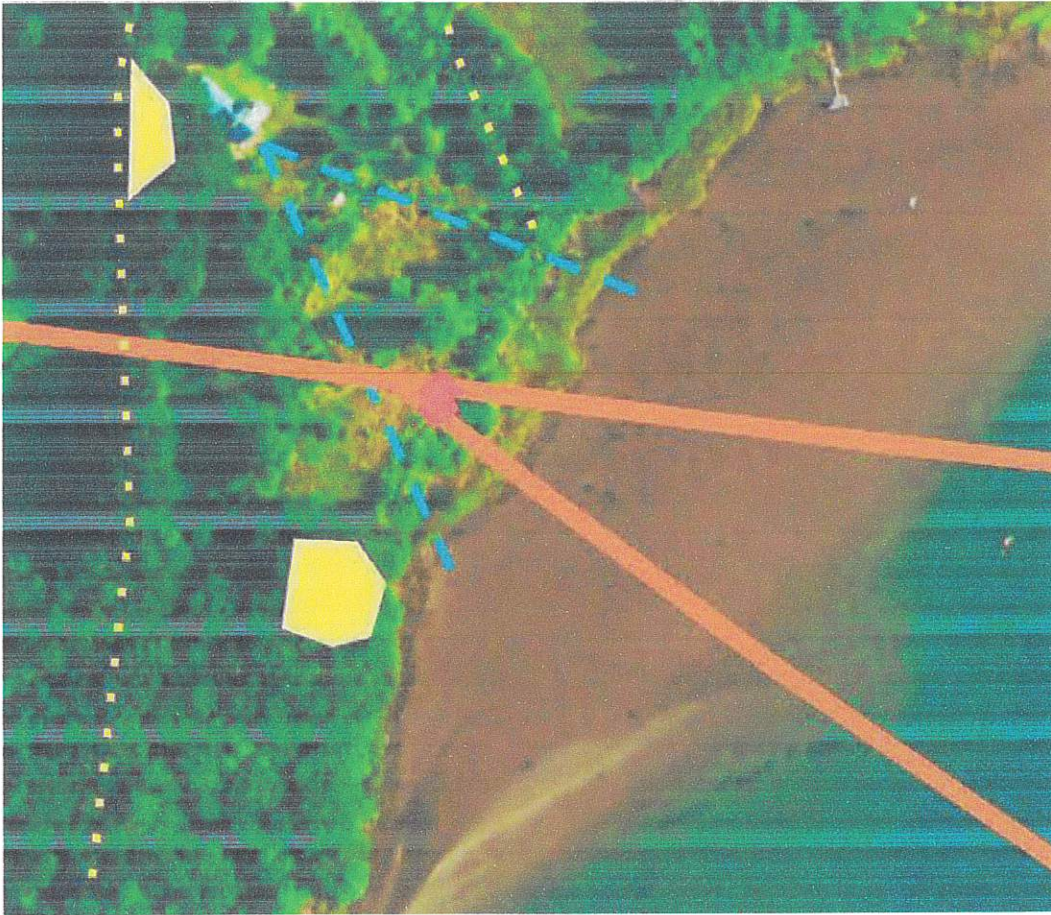
We apply for an abatement for the following reasons:

1. Physical Data: description and condition of the land. Our property was not adequately inspected or evaluated because the Portsmouth water main easement cuts the parcel in half. After four tiresome years of negotiation with Portsmouth about construction of a third water main on our land, excavators, dump trucks and bulldozers disrupted our lives for months, leaving our land damaged and dead salt marsh. How can the first acre of such land be assessed at \$901,300... In 2023 we were taxed for 11.8 acres, in 2024 we were taxed for 12.8 acres, an error.
2. Market Data: market value of house and land on 04/01/24 is too high when compared to properties with similar characteristics. Market data was improperly utilized by MRI to invent a specious new Neighborhood 90 which cannot be justified. This new neighborhood factor is double the Route 4 neighborhood factor that had always been applied to our land.
3. Level of Assessment: grossly disproportionate compared to similar properties, market value and to the town-wide level of assessment.

1. Physical Data:

1. Portsmouth water main easements, concrete vaults, manhole covers, valve covers, pipes, silt socks on our land and damage to the salt marsh and our land within and beyond the easement.
2. Frequent trespass on our land by strangers and unleashed dogs coming from Wagon Hill Farm. Even worse now since the tree/brush buffer on the boundary was cut down for Portsmouth water main construction.
3. House and land directly under flight path off the end of the Pease Airport runway
4. Route 4 noise and high traffic count: i.e. long wait to get out of our driveway, speeding cars/no speed limit enforcement, very dangerous to stop westbound on the highway to turn into driveway, state snowplow damage, mailbox vandalism, litter thrown from cars, strangers in driveway, etc.
5. Our parcel has always been in Neighborhood 40 (Route 4) which carries a neighborhood factor of 0.95 due to the problems of living on Route 4.
6. In the town-wide revaluation, MRI invented a new Neighborhood 90 which carries a neighborhood factor of 1.90 for no valid reason. Our parcel is included in this specious new neighborhood doubling our land assessment. See 3. *Level of Assessment is Disproportionate*
7. Two cemeteries on our land restrict land usage
8. Shape of the non-conforming parcel
9. Wetlands on the parcel
10. Our view is not 180° per town tax record, it is 30° as the house is set 400 feet back from the shore and the trees cannot be cut due to Shoreland Protection. The view is Newington industrial buildings, smokestacks, red warning lights, etc. This view is substandard compared to other Use Code 1013 properties in town.
11. Mudflats

Aerial map of 180 Piscataqua Road showing house with 30° viewshed, 2 cemeteries (yellow) and part of the utility easements (orange) for the Portsmouth water mains and tidal mudflats (dotted yellow lines are parcel boundaries)



2. Market Value:

Total Assessment \$621,231 - see Section F. Taxpayers' Opinion of Market Value

3. Level of Assessment is Disproportionate for the following reasons:

The new 'Neighborhood 90' is not supported or justified by Qualified Sales. This invented neighborhood doubled the land assessment for parcels on Route 4. MRI's invention of the new neighborhood is based on one sale, the *private* sale of 196 Piscataqua Road on 09/02/2021 for \$2,300,000 which was \$1,241,086 over its *equalized* assessment of \$1,058,914. Faced with such a disparity in apparent value, the sale should have been scrutinized. In fact, it should have been discarded as an Unqualified Sale because the purchaser owned the adjacent property at 190 Piscataqua Road. Such sales are disqualified because the buyer pays a premium over market value due to proximity. The same buyer has purchased another adjacent house at 194 Piscataqua Road and now owns all three adjacent houses, 190, 194 and 196 Piscataqua Road. This strange new neighborhood 90 includes only ten tax parcels situated on the north shore and south shore of the Oyster River – based on one Unqualified Sale. Of the ten parcels, the new neighborhood 90 affects only three taxpayers in addition to the aforementioned buyer. The other four parcels are non-residential land in current use or exempt. Not a valid 'neighborhood' for assessment purposes; seems a bit like spot zoning – spot assessing? We want our historic Route 4 Neighborhood 40 used for the assessment of our land. The new Neighborhood 90 and its factor cannot be justified.

The Site Index surcharge for land on the Little Bay mudflats is disproportionate compared to land on the Oyster River mudflats. Our mudflat land is valued more than double, with a 250% higher assessment than land on the Oyster River mudflats. How can such a disparity in the value of mudflat land be justified?

Site Index: A = Little Bay mudflats: factor of 4.0 x value per square foot
C = Oyster River mudflats: factor of 1.6 x value per square foot

Disproportionate land value per square foot for the following conditions on our land:

1. Water main easements, concrete vaults, manhole covers, valve covers, pipes, silt socks and debris left on our land, caused damage to the salt marsh and to our land.
2. Frequent trespass on our land by strangers and unleashed dogs coming from Wagon Hill Farm. Even worse now since the tree/brush buffer on boundary was cut down in 2024 for Portsmouth water main construction in the easement and outside the easement.
3. House under the flight path off the end of the Pease Airport runway
4. Route 4 noise and high traffic count: i.e. long wait to get out of our driveway, speeding cars/no speed limit enforcement, very dangerous to stop westbound on the highway to turn into driveway, state snowplow damage, mailbox vandalism, litter thrown from cars, strangers in driveway, etc.
5. Unjustified Neighborhood 90 and its factor of 1.90
6. Two cemeteries on our land restrict land usage
7. Shape of non-conforming lot and wetlands
8. Mudflats

SECTION F: Taxpayers' Opinion of Market Value

Referring to all salt water sales in Durham there is only one sale and one property that is comparable to our land. That is 295 Durham Point Road ID 227-15 for several reasons, the similarities include:

1. Utility easement across the parcel entering Little Bay
2. Waterfront lot on Little Bay
3. Tidal mudflats, no deep-water dock access is possible
4. Parcel of more than one acre

However, our property is less valuable than the parcel at 295 Durham Point Road because our parcel:

1. Is cut in half by the easement instead of the easement being sited on parcel boundary
2. Is on Route 4 rather than Durham Point Road
3. Is directly under the flight path of the Pease Airport runway
4. Is constantly trespassed on by people and dogs from Wagon Hill Farm
5. Has view of industrial Newington instead of the Newington woods

The house at 295 Durham Point Rd is newer, built in 2012, and larger with 2,736 SF of living area. Our house was built in 1967 and has 1,375 SF of living area.

295 Durham Point Rd was purchased on 04/01/2021 for \$665,000. The 2024 assessment is \$837,600 for:

House:	\$463,300
Outbuildings:	\$ 7,800
Land:	\$366,500

Virtually all land value for all residential property is assessed on the first acre.

The assessment for the first acre at 295 Durham Point Road is \$ 347,900 due to the easement:

1stAcre & Remaining Acres	Unit Price per Sq Foot & Acre	Site Adj	Site Index	Condi- tion	Neighb orhood	Neighb Adj	Location Adj	Adj Price	Land Value Ass'mt	Note re Condition
43,560	3.63	4.00	A	0.50	60	1.10	1.00	7.99	347,900	Easement
2.13	10,000	1.00	0	0.75	60	1.10	1.00	8250	17,600	
0.87	10,000	1.00	0	0.10	60	1.10	1.00	1100	1,000	
4 acres								Total	366,500	

180 Piscataqua Road assessment – change land assessment as follows:

1. The assessment for the first acre at 180 Piscataqua Road should be calculated by granting the **same Condition factor of 0.50 granted for the easement at 295 Durham Point Road.**
2. Amend the Easement **Condition factor of 0.50 by 0.80 = 0.40** to acknowledge the trespassers from Wagon Hill Farm, the house site under the Pease Airport flight path, the two cemeteries on our land, the non-conforming parcel shape and mudflats.
3. Correct the neighborhood back to the **Route 4 Neighborhood 40**, factor 0.95.

1stAcre & Remaining Acres	Unit Price per Sq Foot & Acre	Site Adj	Site Index	Condi- tion	Neighb orhood	Neighb Adj	Location Adj	Adj Price	Land Value Ass'mt	Note re Condition
43,560	3.63	4.00	A	0.40	40	0.95	1.00	5.52	240,451	Easement
0.80	10,000	1.00	0	0.80	40	0.95	1.00	7,600	6,080	
2.34	10,000	1.00	0	1.00	40	0.95	1.00	9,500	22,230	
7.66	10,000	1.00	0	1.00	40	0.95	1.00	9,500	72,770	
11.8 acres*									341,531	

*Includes Current Use assessments for 2.34 acres farmland + 7.66 acres unmanaged

180 Piscataqua Road

House:	\$ 273,300
Outbuildings:	\$ 6,400
Land:	\$ 341,531
Total	\$ 621,231

8

SECTION G: Sales, Rental and/or Assessment Comparisons

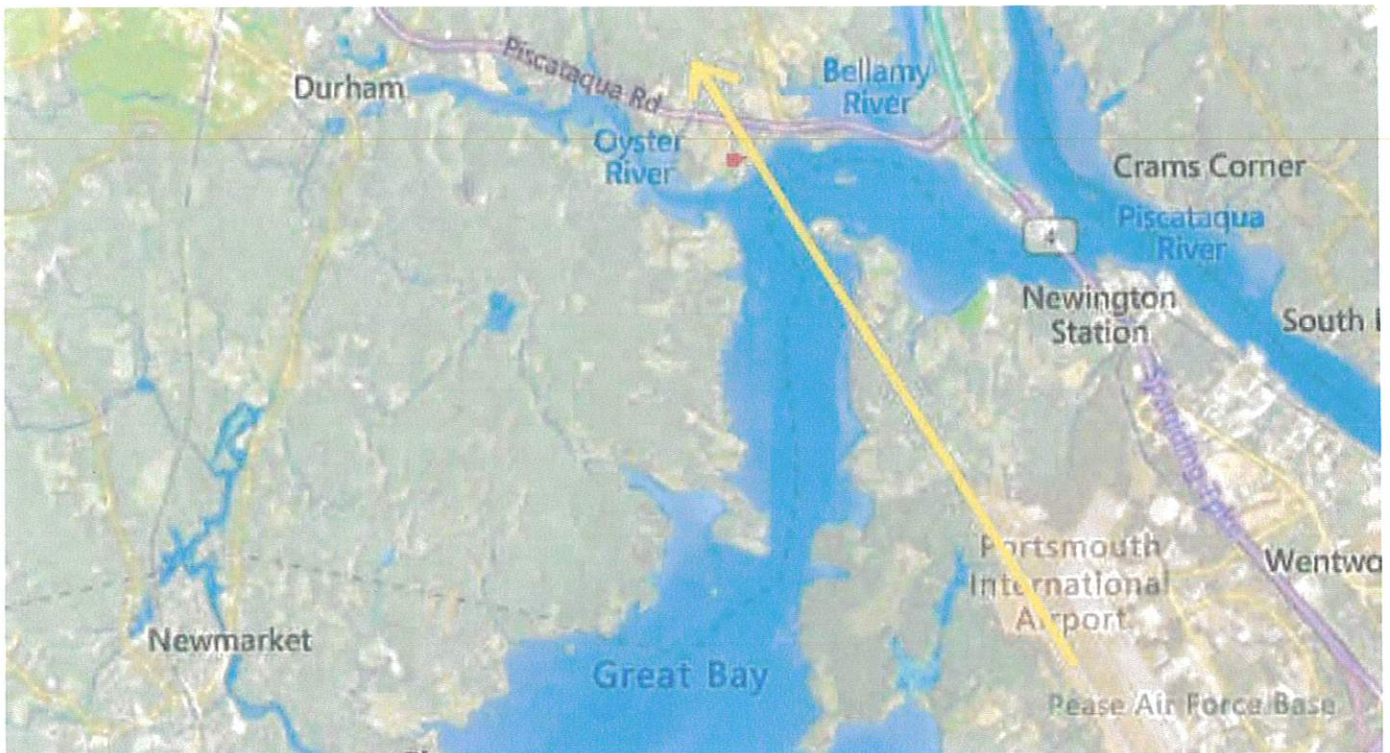
After reviewing five years of salt water sales, the data on the tax records used to assess land value is inconsistent: some cards are marked tidal mudflats when the lot has deep water access, some cards note deep water access, other cards omit such data which applies to all waterfront lots and affects the value; some cards recite feet of waterfront, others do not; some cards speculate on degrees of view, others omit such data. It is not clear whether 'feet of waterfront' or 'degrees of viewshed' are currently used for assessment.

As virtually all single family residential land value is assessed on the first acre, the following is a comparison of the salt water sales and 2024 assessments, illustrating that the assessment on 180 Piscataqua Road is disproportionate:

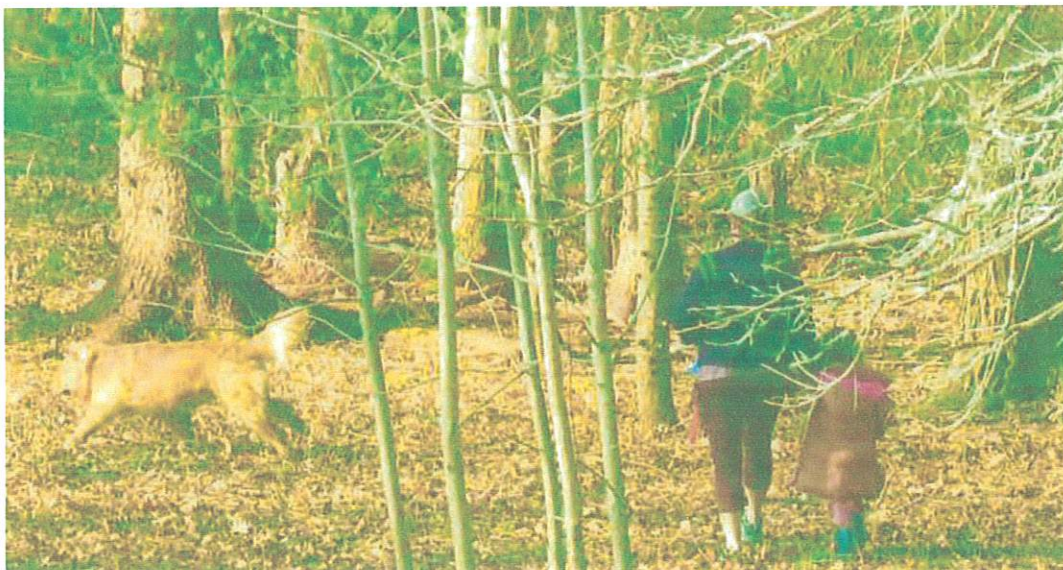
ID	Address	Yr of Sale	First Acre Assessment 2024
216-14	180 Piscataqua	1833	\$ 901,300 Rt 4 major easement
227-15	295 Durham Pt Rd	2021	\$ 347,900 major easement
215-23	112 Piscataqua	2019	\$ 240,300 Rt 4
209-81	38 Piscataqua	2022	\$ 252,400 Rt 4
209-74	72 Piscataqua	2021	\$ 240,300 Rt 4
209-91	6 Old Piscataqua	2022	\$ 253,000
215-41	21 Deer Meadow	2021	\$ 404,800
215-47	22 Deer Meadow	2021	\$ 408,800
214-14	38 Dover Rd	2021	\$ 288,400
214-23	Durham Pt Rd	2021	\$ 553,400
214-09	14 Riverview	2021	\$ 328,900
217-08	32 Colony Cove	2022	\$ 783,700
215-30	20 Riverview	2020	\$ 328,900
227-09	279 Durham Pt Rd	2019	\$ 695,700
239-10	565 Bay Rd	2020	\$ 719,500
239-18	595 Bay Rd	2018	\$ 822,200
108-77	21 Newmarket Rd	2018	\$ 253,000
215-29	22 Riverview	2018	\$ 328,900

PEASE AIRPORT RUNWAY FLIGHTPATH

All Pease aircraft taking off into the prevailing westerly wind pass directly over our house. The airplanes do not bank to turn until past our house. Most Pease aircraft descend for landing over our house including the heaviest military aircraft.



PHOTOS OF TRESPASSERS/DOGS AND UNLEASHED DOGS FROM WAGON HILL FARM ON OUR LAND DURING PAST FEW MONTHS:



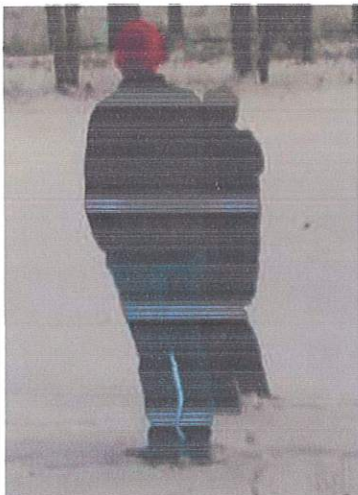






CHRISTMAS DAY FAMILY GATHERING VIEW FROM LIVING ROOM – 6 TRESPASSERS 2 DOGS





A FEW PHOTOS OF EASEMENT DURING CONSTRUCTION ON OUR LAND

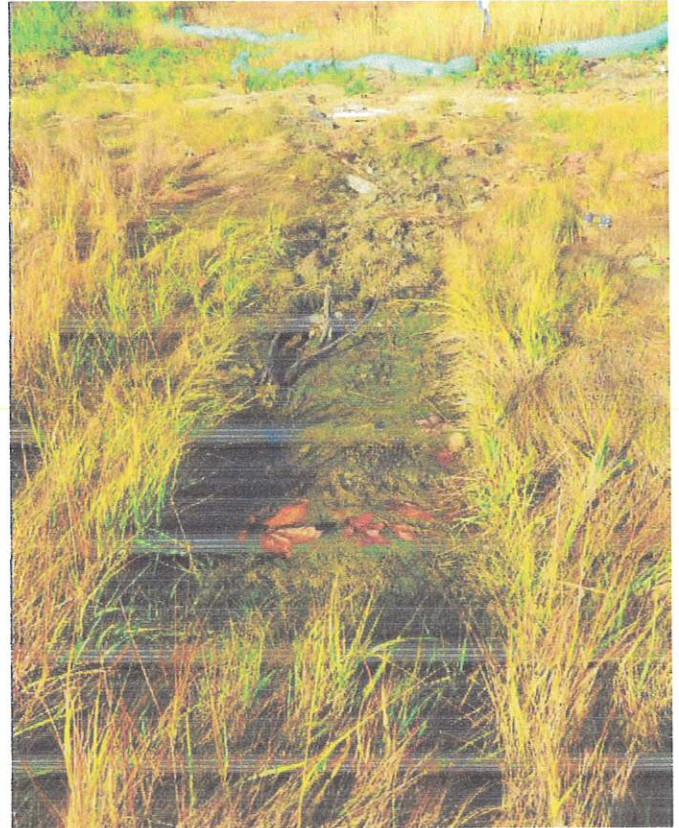












57 TON EXCAVATOR DRIVEN ON THE SALT MARSH WITHOUT TIMBERMATS. CATEPILLAR TRACKS MARK DEAD AREAS OF SALT MARSH. SILT SOCKS/DEBRIS REMAINING ON LAND

Town of Durham, NH
Property Tax Bill Calculation

Owner Lund Family Rev Trust
PID 218-32
Address 3 Langley Road

WHAT WAS TAXED

Total Assessed Value	815,300	815,300
Exemption (solar.)	-	-
Value Tax Applied To:	815,300.00	815,300.00

Credit (veterans,)	-	-
Tax Bill#:	114490	115958
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/27/2024	12/11/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly 8,348.67 16,575.05

Resulting in Taxes of:		
Town	2,344.00	4,688.00
County	717.00	1,508.00
Local School	4,721.00	9,392.00
State School	567.00	987.00
Tax Calculated	8,349.00	16,575.00

Less Credit & 1st Bill
is the Amount Billed: 8,349.00 8,226.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	815,300	755,000
Exemption (solar.)	-	-
Value Tax Applied To:	815,300.00	755,000.00

Credit (veterans,)	-	-
Tax Bill#:	114490	115958
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/27/2024	12/11/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly 8,348.67 15,349.15

Resulting in Taxes of:		
Town	2,344.00	4,341.00
County	717.00	1,397.00
Local School	4,721.00	8,698.00
State School	567.00	914.00
Tax Calculated	8,349.00	15,350.00

Less Credit & 1st Bill
is the Amount Billed: 8,349.00 7,001.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,225.00	1,225.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/4/2025	4/4/2025	
Number of Days of Interest =	281	114	
Interest Payable	-	15.30	15.30 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	1,240.30	1,240.30



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Lund Family Revocable Trust
3 Langley Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 3 Langley Road, Durham, NH 03824

PID: 218-32

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: December 16, 2024

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$815,300

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Lund Family Rev Trust, 3 Langley Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2024 property taxes due to a waterfront neighborhood code being applied to their non-waterfront property.

ASSESSOR'S COMMENTS: After reviewing the property and the neighborhood code applied, I believe changing the designation from "90" to "60" to be fair, equitable and in line with surrounding non-waterfront properties.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$815,300 to \$755,000 and granting the abatement for the assessed value difference of \$60,300. This calculates to an abatement of **\$1,240.30** including interest (interest is calculated to a repayment date of April 4, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED
Town of Durham

DEC 16 2024
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:
Town File No.: <u>24-5</u>
Taxpayer Name: <u>Lund</u>

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Lund Family Revocable Trust, Craig & Elizabeth Ann Lund Trustees

Mailing Address: 3 Langley Rd, Durham, NH 03824

Telephone Nos.: (Home) NONE (Cell) 603 781 7874 (Work) NONE (Email) clund@localk.com
Elizabeth

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
218-32	3 Langley Rd	SF Home	\$815,300

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Incorrect neighborhood code.

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 218-32 Appeal Year Market Value \$ 755,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: Dec 8, 2024

Craig Lund
(Signature)

CRAIG LUND
(Print Name)

Elyon Lund
(Signature)

Elizabeth Lund
(Print Name)

Town of Durham, NH
Property Tax Bill Calculation

Owner Nancy P Sandberg Trust
PID 218-34
Address 15 Langley Road

WHAT WAS TAXED

Total Assessed Value	1,062,446	1,062,446
Exemption (solar.)	-	20,700.00
Value Tax Applied To:	1,062,446.00	1,041,746.00

Credit (veterans,)	250.00	500.00
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Tax Bill#:	114491	115959
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/17/2024	11/22/2024

Tax Rate Applied:

Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly	10,879.45	21,178.70
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Resulting in Taxes of:

Town	3,055.00	5,990.00
County	935.00	1,927.00
Local School	6,152.00	12,001.00
State School	738.00	1,261.00
Tax Calculated	10,880.00	21,179.00

Less Credit & 1st Bill is the Amount Billed:	10,630.00	10,049.00
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WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	1,062,446	868,746
Exemption (solar.)	-	20,700.00
Value Tax Applied To:	1,062,446.00	848,046.00

Credit (veterans,)	250.00	500.00
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Tax Bill#:	114491	115959
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	6/17/2024	11/22/2024

Tax Rate Applied:

Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	10.240	20.330

tax will be roughly	10,879.45	17,240.78
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Resulting in Taxes of:

Town	3,055.00	4,876.00
County	935.00	1,569.00
Local School	6,152.00	9,769.00
State School	738.00	1,026.00
Tax Calculated	10,880.00	17,240.00

Less Credit & 1st Bill is the Amount Billed:	10,630.00	6,110.00
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WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	3,939.00	3,939.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/4/2025	4/4/2025	
Number of Days of Interest =	291	133	
Interest Payable	-	57.41	57.41 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	3,996.41	3,996.41



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Nancy P Sandberg Trust
15 Langley Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 15 Langley Road, Durham, NH 03824

PID: 218-34

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: November 19, 2024

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$1,062,446

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Nancy P Sandberg Trust, 15 Langley Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2024 property taxes due to a waterfront neighborhood code being applied to their non-waterfront property.

ASSESSOR'S COMMENTS: After reviewing the property and the neighborhood code applied, I believe changing the designation from "90" to "60" to be fair, equitable and in line with surrounding non-waterfront properties.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$1,062,446 to \$868,746 and granting the abatement for the assessed value difference of \$193,700, This calculates to an abatement of **\$3,996.41** including interest (interest is calculated to a repayment date of April 4, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED
Town of Durham

NOV 19 2024

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 24-1

Taxpayer Name: Sandberg

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Nancy P Sandberg Trust, Nancy P Sandberg Trustee

Mailing Address: 15 Langley Rd, Durham, NH 03824

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) nancy.sandberg@comcast.net
603 868-2350

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>218-34</u>	<u>15 Langley Rd</u>	<u>SF Home</u>	<u>\$1,062,446</u>

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
218-79	Durham Point Rd	Land	\$3,379
218-33	Langley Rd	Land	\$4,628

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 1. physical data – incorrect description or measurement of property;
 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Incorrect neighborhood code.

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 218-34 Appeal Year Market Value \$ 868,746

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Please see the attached letter from the Durham Jay Assessor dated November 14, 2024

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: *November 19, 2024* *Nancy P. Sandberg, Trustee*
(Signature)

NANCY P. SANDBERG, TRUSTEE
(Print Name)

(Signature)

(Print Name)

Town of Durham, NH
Property Tax Bill Calculation

Owner Chase Family Security Trust
PID 227-6
Address 271 Durham Point Road

WHAT WAS TAXED

Total Assessed Value	783,100	1,201,500
Exemption (solar,)	-	-
Value Tax Applied To:	<u>783,100.00</u>	<u>1,201,500.00</u>

Credit (veterans,)	-	-
Tax Bill#:	108696	112423
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/30/2023	12/27/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	<u>14.525</u>	<u>20.480</u>

tax will be roughly 11,374.53 24,606.72

Resulting in Taxes of:		
Town	3,187.00	6,909.00
County	1,104.00	2,115.00
Local School	6,484.00	13,913.00
State School	599.00	1,670.00
Tax Calculated	<u>11,374.00</u>	<u>24,607.00</u>
Less Credit & 1st Bill		
is the Amount Billed:	11,374.00	13,233.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	783,100	1,096,800
Exemption (solar,)	-	-
Value Tax Applied To:	<u>783,100.00</u>	<u>1,096,800.00</u>

Credit (veterans,)	-	-
Tax Bill#:	108696	112423
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/30/2023	12/27/2023

Tax Rate Applied:		
Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	<u>14.525</u>	<u>20.480</u>

tax will be roughly 11,374.53 22,462.46

Resulting in Taxes of:		
Town	3,187.00	6,307.00
County	1,104.00	1,930.00
Local School	6,484.00	12,701.00
State School	599.00	1,525.00
Tax Calculated	<u>11,374.00</u>	<u>22,463.00</u>
Less Credit & 1st Bill		
is the Amount Billed:	11,374.00	11,089.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	2,144.00	2,144.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/4/2025	4/4/2025	
Number of Days of Interest =	644	464	
Interest Payable	-	109.02	109.02 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	2,253.02	2,253.02



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

BTLA SETTLEMENT AGREEMENT

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Chase Family Security Trust
271 Durham Point Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 271 Durham Point Road, Durham, NH 03824

PID: 227-6

PROPERTY TAX YEAR(S) APPEALED: 2023

APPLICATION FILING DATE W/MUNICIPALITY: February 20, 2024 (local); August 26, 2024 (BTLA)

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: \$1,201,500

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Chase Family Security Trust, 271 Durham Point Road

REASON FOR APPEAL: The taxpayer has appealed their assessment of \$1,201,500 for tax year 2023 for several reasons. First, a portion of the land is encompassed by a stream, an easement, and is “unusable”. Additionally, the property is located along a shared driveway with limited access to public services. Finally, there were improvements made to the property that were not completed at the time of assessment.

ASSESSOR’S COMMENTS: After inspecting the property on 2/7/25, it was noted that the property had recently finished its construction of a new kitchen, bathroom, and additional bedroom and that it was not complete for a date of value of April 1, 2023. The property was not issued a Certificate of Completion from the Building Office until May 21, 2024. Also, noted were minor errors on the property record card including an air conditioning unit and a patio that do not exist. The land in question is encompassed by a curable easement, due to the passing of all heirs, however any value impact is determined to be de minimis. The land does have a larger stream flowing to the bay.

RECOMMENDATION: Based on the information presented, I recommend moving a small portion of the primary acre to the excess acreage to account for the land issues and applying a minimal adjustment to this acreage. Additionally, I recommend applying a 12% new construction adjustment to account for the interior renovations that were on-going as of the date of value. Lastly, I have made corrections for the errors on the property record card. I feel the deductions for these issues is justified. Therefore, I recommend, based on these factors, reducing the overall assessment from \$1,201,500 to \$1,096,800 and granting the abatement for the assessed value difference of \$104,700 to settle this appeal. This calculates to an abatement of **\$2,253.02** including interest (interest is calculated to a repayment date of April 4, 2025, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED
Town of Durham

FEB 20 2024

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Chase Family Security Trust

Mailing Address: 271 Durham Point Road Durham NH 03824

Telephone Number(s): (Work) 781 710 2530 (Home) 703 786 9673

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): Susan Chase and David Chase

Mailing Address: 271 Durham Point Road, Durham NH 03824

Telephone Number(s): (Work) 781 710 2530 (Home) 703 786 9673

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>20-16-1 227-6</u>	<u>271 Durham Point Rd Durham NH</u>	<u>Single family home</u>	<u>2023 assessment \$1,201,500</u>

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
N/A			

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Assessed value (land and building) does not reflect fair market value. Property is hindered by several factors that affect its overall value to include: property not on a public street with all amenities of public service; restrictive covenants detrimental to overall value; lot use is restricted by physical features preventing full use of waterfront; silting limits use of cove/bay; noise due to Air National Guard base. See enclosure (1) for additional justification.

Section E. Reasons for Abatement Application

1. Lot 20-16-1 consists of 1.29 acres of which approximately 1.0 acres is unusable. This unusable area is bounded by a descending stream which drains from Durham Point Road and upland to the west of Durham Point Rd. The portion on the south side of the stream is completely wooded and obstructs any water view. Its use is only for "Silverculture" and is only accessible via a small foot bridge built and installed by the homeowner. A portion on the north side is also wooded and obstructs water views. See attached map below.

2. The total cove frontage of the subject land is 170.9 linear feet of which only 68 linear feet is usable. The balance (103 linear feet) consists of a 10-12 foot vertical ledge and rocky outcropping at the base of the ledge that renders that part of the property unusable. There is no beach area and it's unsafe to walk on the rocks.

3. The increase in the appraised values are not consistent with reasonable residential real estate inflation rates. The following table shows the dramatic and unsubstantiated increase (overall 53%) from last year to this year.

Valuation Year	Building	Land	Total
2022	\$339,600	\$443,500	\$783,100
2023	\$537,300	\$664,200	\$1,201,500
\$ Increase	\$197,700	\$220,700	\$418,400
% Increase	58%	50%	53%

In addition, the equalization ratio as calculated according to the instructions is higher than the market value.

4. Offsite Factors That Affect Values:

- a. Bay Corporation Site. Lot 20-16-1 is one of five lots that make up what is referred to as the Bay Corporation, which acts as the managing Agent for the land mass serving each home. Each year a President and Treasurer are elected to represent the five families in affairs pertaining to the maintenance and upkeep of the common road, all the common property to include tree maintenance and to pay any taxes due on the current use land. All five families contribute equally to these costs.
- b. The site is served by a 1/8 mile private dirt/gravel road, which requires year 'round funding for maintenance and general upkeep.
- c. Electrical service is provided by a single line from Colony Cove Rd. through a tree line that is not properly maintained by Eversource and outages are frequent.
- d. An appraiser must note that this property is not on a public street with all the amenities of public service (e.g. trash pickup, plowing, etc) and when comparing, a deduction in value must be considered. The annual cost for

maintenance and seasonal plowing of roads and Silverculture is extensive and is not a value-added feature. Public access for safety is a common concern.

- e. The rules and regulations adopted by the owners are restrictive in nature and could be a significant detriment to value. Prospective owners are compelled to follow the defined rules and regulations.

5. Other Factors to Consider:

- a. This property is located directly adjacent to the base leg turn to final approach and take-off route for the New Hampshire Air National Guard Air Base. Planes departing the Base are in the southwest turnout pattern. All are at low altitude, flying directly over this property and are very noisy. While Air Traffic Control abatement procedures are in effect, the noise level is a factor to property value.
- b. The cove that this land fronts on is affected by tidal flow. The influence of tides to value is significant in determining marketability. Due to significant silting, there are approximately only four hours of partially usable water for boating activities and only at full high tide. The other hours range from dead low mud flats to six inches of water. It is now impossible to launch our 22 foot boat from the ramp on this site, which we were able to do since the late 1950s.

6. Physical Attributes of the Home:

- a. The home is in the final stages of renovation. The certificate of completion has not been issued by the Town of Durham.
 - i. The lower level garage requires insulation in the ceiling and fire coded drywall needs to be installed in the ceiling. Estimated cost: \$10,275.
 - ii. New first floor bathroom requires final plumbing inspection.
- b. The renovation, which is likely driving some of the increased valuation, provides mobility access and first floor accommodations for the elderly residents. It was constructed solely for this purpose. An appraiser must consider this in their determination.
- c. The assessment incorrectly lists a second fireplace and ductless A/C in the apartment unit. It has neither of those attributes, and the valuation should be adjusted accordingly.
- d. The paved driveway in front of the house and beside the garage has deteriorated to the point that it must be repaved. Estimated cost: \$18,000.

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

- 1. all certifications in Section H are true;
- 2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
- 3. a copy of this form was sent to the Party(ies) applying.

Date: _____
_____ (Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED /

Remarks:

Date: 4/3/24


(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)
Todd I. Selig
Administrator
Town of Durham
8 Newmarket Road
Durham, NH 03824

(Selectmen/Assessor Signature)

SECTION F. Taxpayer's(s) Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# _____ Appeal Year Market Value \$ 975,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Given the factors discussed in Section E and in view of comparative sales of other properties in the

town of Durham and adjacent towns with waterfront property, it is our opinion that \$975,000 is a more

accurate assessment of the property's fair market value. See enclosure (2) for additional justification.

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
-----------------	----------------	-------------------------	-------	------------

See enclosure (3)

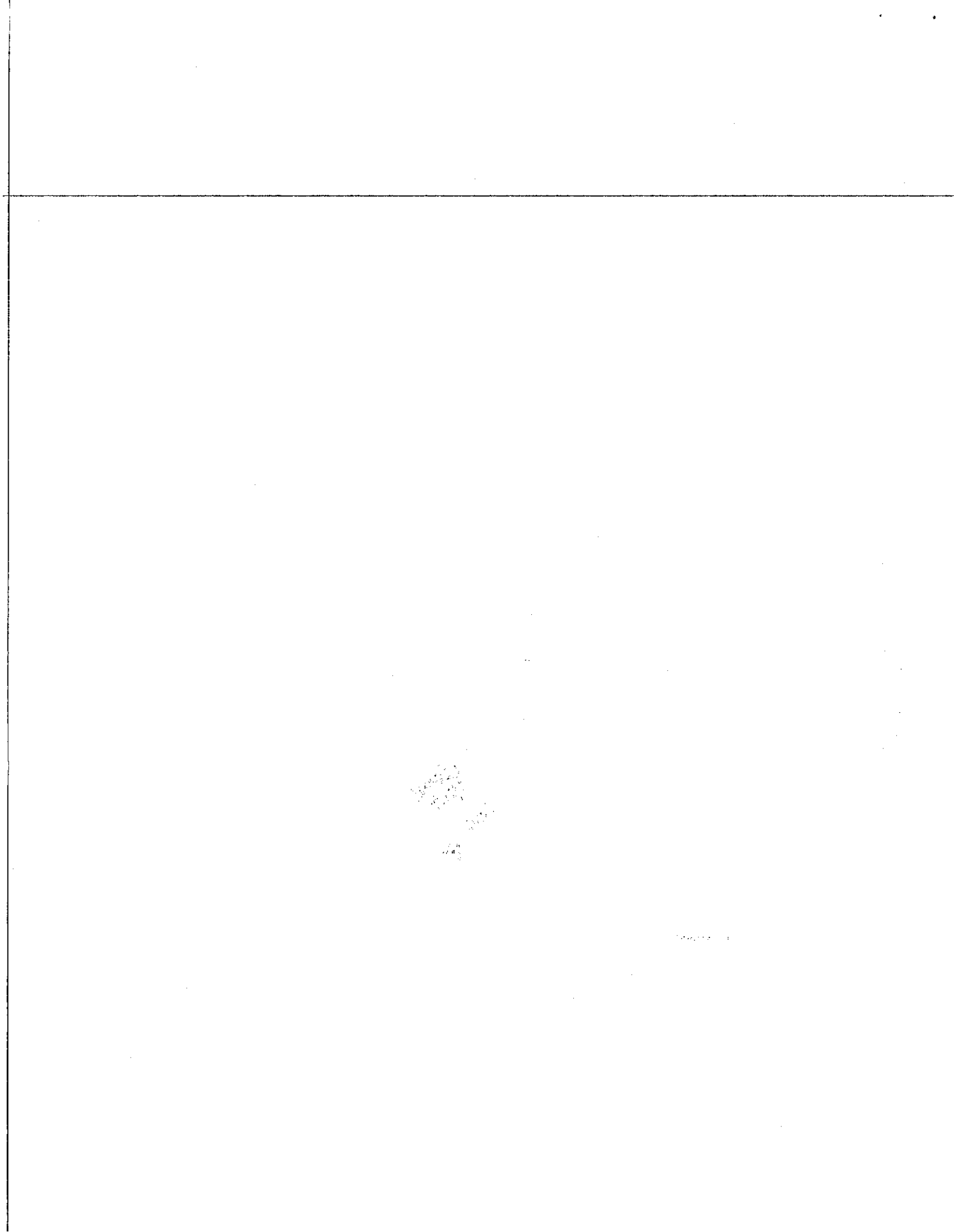
SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 2.20.2024

Sue Chase
(Signature)

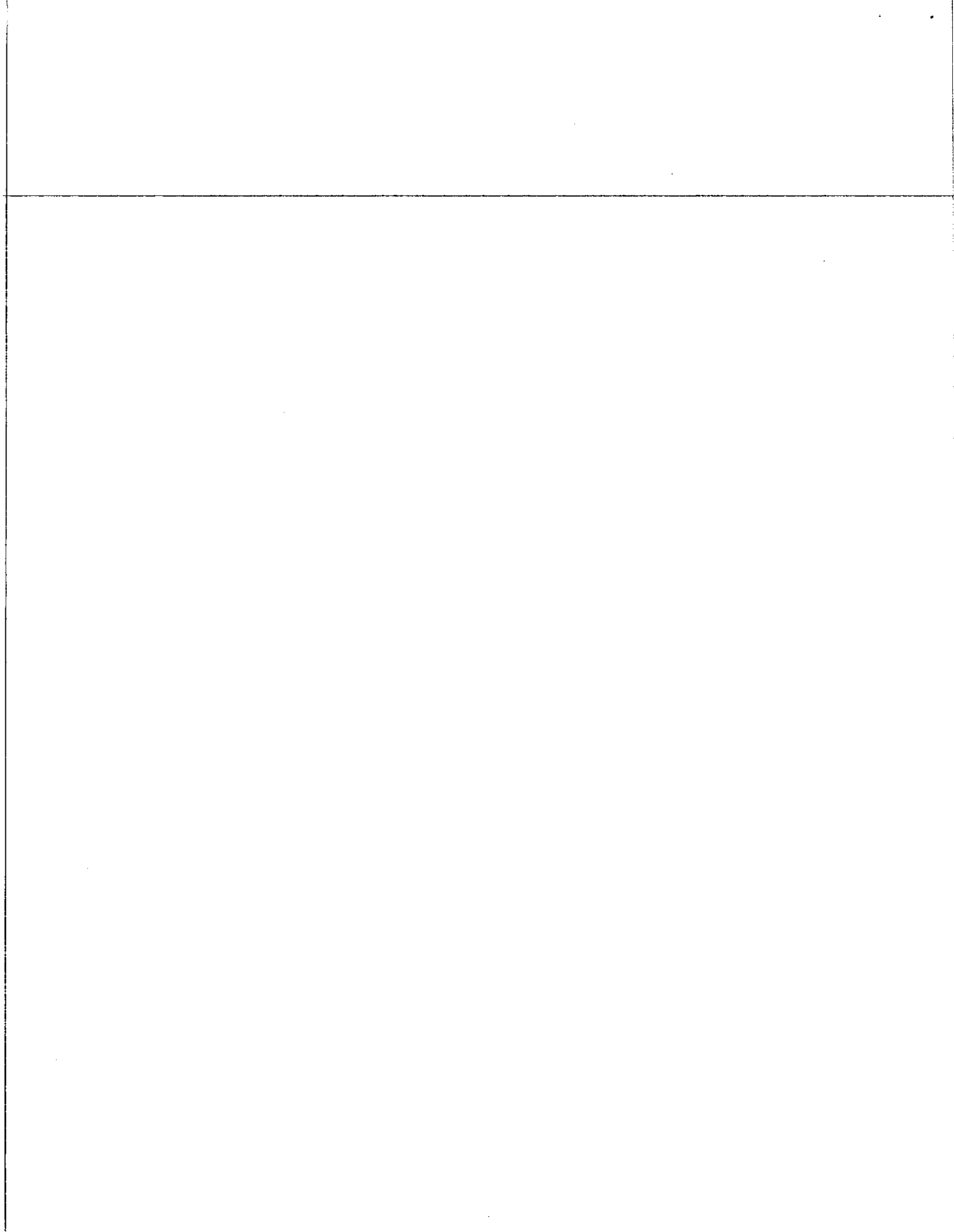
DALB
(Signature)



Section F. Taxpayer's Opinion of Market Value

1. The 53% increase from the 2022 tax year valuation is excessive and unreasonable.
The assessed valuation does not consider many factors that reduce the property's fair market value:
 - a. Property is not on a public street with all amenities of public service;
 - b. Restrictive covenants are detrimental to overall value;
 - c. Lot use is restricted by physical features preventing full use of waterfront;
 - d. Silting limits use of cove/bay to approximately 4 hours/day and high tide only;
 - e. Noise due to proximity of Air National Guard base and direct overflight.

2. \$975,000 is a more realistic valuation.



Section G. Sales, Rental and/or Assessment Comparisons

Town Parcel ID#	Street Address	Sale Price	Date of Sale	2023 Assessment
DRHM M:11 B:31 L:5	22 Riverview Rd, Durham NH ¹	\$563,000	3/30/18	\$745,200
DRHM M:19 B:19 L:6	564 Bay Rd, Durham NH ²	\$825,000	2/19/21	\$1,285,339
DRHM M:12 B:9 L:8	30 Mathes Cove Rd, Durham NH ³	N/A	N/A	\$1,068,900

Notes:

¹ This property is very similar to our property, but with many upgrades, much more water frontage (345 ft) on the Oyster River and access to Great Bay and the Piscataqua, and is on a public street. Yet, it is being assessed at \$456,300 less than our property.

² This is a much larger home with over five acres of land, substantially significant amenities and access to the Bay. It can easily be determined that our home is not even close to the market value of this comparable property, yet is being assessed at a similar value.

³ This home is very similar in size to our home, and similar upgrades, but it has substantially more water frontage and nearly an acre more than our property, yet it is assessed at nearly \$140,000 less than our home.



State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

September 20, 2024

RECEIVED
Town of Durham

SEP 25 2024

To: Assessing Office - Mr. James Rice
8 Newmarket Road
Durham, NH 03824

Re: Chase Family Security Trust v. Town of Durham
Docket No.: 31089-23PT

Administration Office

Enclosed is an appeal for Tax Year 2023 filed pursuant to RSA 76:16-a.

Complete and return this form and all requested documents to the BTLA within 30 days:

(1) If a Tax Year 2023 Abatement Application was "Filed" (Tax 102.26) by the Taxpayer, what was the post-marked or hand-delivered date (*not the date received*)? February 20, 2024
Attach a copy of the entire Abatement Application and Town response (without attachments).

(2) If yes, list the property(ies) Filed for in the application. (Include each street address and tax map/lot number and attach additional sheets, if necessary.)

Map/Lot 227-6 Street 271 Durham Point Rd.
Map/Lot _____ Street _____
Map/Lot _____ Street _____

(3) List all property owned by the same Taxpayer, whether or not appealed, and **attach a copy of each assessment-record card**, indicating any lots in current use. _____

Map/Lot 227-6 Land \$ 664,200 Bldg. \$ 537,300 Total \$ 1,201,500
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____

(4) Will this appeal be defended by someone contracted by the municipality? If yes, by whom?

Note: *This information shall constitute an Appearance under Tax 201.08.*

Contracted Assessing Firm Name: _____

Address and Phone Number: _____

I certify a copy of this checklist and all attachments were mailed this date to the Taxpayer or Representative.

Date: 9/25/24

Signature: Ken Edwards

Note: Unless a timely filing issue is raised by the Municipality or the board, the appeal will proceed to mediation.

MUNICIPALITY COPY

TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2023
MUNICIPALITY: Town of Durham

SECTION A. Party(ies) Appealing (Owner(s)/Taxpayer(s))

Name(s): Chase Family Security Trust
Mailing Address(es): 271 Durham Point Rd Durham NH 03824
Telephone No.(s): (Home) 603 868 1761 (Cell) 718 710 2530 (Work) _____ (Email) _____

SECTION B. Party's(ies)' Representative if other than Person(s) Appealing (Also Complete Section A)

Name(s): N/A
Mailing Address: _____
Telephone No.(s): (Home) _____ (Cell) _____ (Work) _____ (Email) _____

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>227--0-0-0</u>	<u>271 Durham Point Rd</u>	<u>Single Family Home</u>	<u>\$1,201,500</u>

Check the applicable box:

<input checked="" type="checkbox"/> Single family	<input type="checkbox"/> Commercial/Industrial	
<input type="checkbox"/> Residential Condominium	<input type="checkbox"/> Residential Multi Unit	<input type="checkbox"/> Vacant, Unimproved land
<input type="checkbox"/> Manufactured Home	<input type="checkbox"/> Manufactured Housing Park	<input type="checkbox"/> Other: _____

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # _____ Docket # _____ Docket # _____

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
N/A			

SECTION F. Reasons for Appeal

RSA 76:16 provides that an abatement may be granted for good cause shown. "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as taxes too high, disproportionately assessed or assessment exceeds market value are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 1. physical data - incorrect description or measurement of property;
 2. market data - the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment - the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

See Attachment F for full detail

SECTION G. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID # 227-6 Appeal Year Market Value \$ 975,000

Town Parcel ID # _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Given the factors discussed in Section F and in view of comparative sales of other properties in the Town of Durham and adjacent towns with waterfront property, it is our opinion that \$975,000 is a more accurate assessment of the property's fair market value. See Section II for additional justification.

SECTION H. Comparable Properties

List the properties you are relying upon to show overassessment of your property(ies).

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>See full information on Attachment Section II</u>			

SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA 641:3 (check off to ensure compliance):

- a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;
- the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and
- the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 6/23/04

Signature: 

Print Name: Susan Chase

Date: _____

Signature: _____

Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

By signing below, the representative of the Party(ies) certifies and swears under penalties of RSA 641:3:

1. all certifications in Section I are true;
2. the Party(ies) appealing has (have) authorized this representation; and
3. a copy of this form was sent to the Party(ies) appealing.

Date: _____

(Representative's Signature)

(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to:
"Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

RECEIVED

AUG 26 2024

FILED 8/23/24

NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: Durham

Check #: 444

Amount: \$65-

Section F. Reasons for Appeal

- A. **Useable land and lack of waterfront usage**, see full description and additional information in #1-2 below.
- B. **Silting-in**: Lack of access to water, see #3 below.
- C. **The Kingman easement**: The property is encumbered by an easement, see #4 below and attached easement.
- D. **Access to Public Services**, see #5 below.
- E. **Home Improvements not complete at time of appraisal**, see #6 below.
- F. **Pease Air Transport Center**, see #7 below.
- G. **Assessment is not consistent with comparable properties**, see #8 below.

Appeal Detail:

1. Map 227 - 6: 0-0 -0 (aka 20-16-1) consists of 1.29 acres of which approximately 1.0 acres is unusable.
This unusable area is bounded by a descending stream which drains from Durham Point Road and upland to the west of Durham Point Rd. The portion on the south side of the stream is completely wooded and obstructs any water view. Its use is only for "Silverculture" and is only accessible via a small foot bridge built and installed by the homeowner. A portion on the north side is also wooded and obstructs water views. See attached map below.
2. The total cove frontage of the subject land is 170.9 linear feet of which less than 50 linear feet is usable. The area consists of a 10-12 foot vertical ledge and rocky outcropping at the base of the ledge; the rocks, together with the outflow from the brook, render this area inaccessible, there is no "beach area" and it's unsafe to walk on the rocks. Attached are pictures showing the area described above.
3. The cove that this land fronts on is affected by tidal flow. Due to significant silting, there are approximately only four hours of partially usable water for boating activities and only at full high tide. Over a period of +/-20 yrs., the high tide mark of the cove has shrunk from ca: 8ft to 5.5ft. Homeowner is limited to 2 hrs on each side of high tide for access to the dock. The other hours are mostly mud flats; the only access is over a rocky area, no longer accessible as a boat ramp. These are all factors that relate to the value of the property. See attached pictures.
4. The Kingman Easement: There is a long standing easement on the property. The easement is represented in the title and must be disclosed and cured should the property be sold. It is a hindrance to value. If the Kingman family does not wish to legally terminate the use of the easement, the only recourse will be through the courts.

5. Access to Public Services. Management of land and access to public services on Durham Point Road:

- a. **Bay Corporation Site.** Lot 20-16-1 is one of five lots that make up what is referred to as the Bay Corporation. The Bay corporation documents govern the management of the land. The rules and regulations adopted by the owners are restrictive in nature and could be a significant detriment to value. Prospective owners are compelled to follow the defined rules and regulations.
- b. **An appraiser must note that this property is not on a public street with all the amenities of public service (e.g. trash pickup, plowing, etc.) and when comparing, a deduction in value must be considered. Public access for safety is a common concern.**
- c. **The site is served by a 1/8 mile private dirt/gravel road, which requires year round funding for maintenance and general upkeep. The annual cost for maintenance and seasonal plowing of roads and Silverculture is extensive and is not a value-added feature. The gravel road requires significant upkeep to ensure emergency public safety vehicle access.**
- d. **Eversource: Electrical service is provided by a single line from Colony Cove Rd. through a tree line that is not properly maintained by Eversource, and outages are frequent. Eversource does not maintain access from Colony Cove or over the driveway.**

6. Home improvements not complete at time of appraisal:

- a. **The home is in the final stages of renovation. The certificate of completion was only issued 5.21.24, therefore a number of the items were incomplete at the time fo the appraisal and should not be reflected in the 2023 assessment.**
 - i. **Major electrical upgrade not completed, whole house**
 - ii. **Major plumbing upgrade not completed: kitchen & bathroom**
 - iii. **Kitchen demo and new install was incomplete**
 - iv. **Major replacement of windows not completed**
 - v. **No finished flooring in house**
 - vi. **The lower level garage requires insulation in the ceiling and fire coded drywall needs to be installed in the ceiling**
 - vii. **House not painted inside or out**

- b. The renovation, which is likely driving some of the increased valuation, provides mobility access and first floor accommodations for the elderly residents. It was constructed solely for this purpose.
 - c. The assessment incorrectly lists a second fireplace and ductless A/C in the apartment unit. It has neither of those attributes, and the valuation should be adjusted accordingly.
 - d. The paved driveway in front of the house and beside the garage has deteriorated to the point that it must be re-paved. Estimated cost: \$18,000.
7. Pease Air Transport Center: The property is located directly adjacent to the base leg turn to final approach and take-off route for Pease. Planes departing are in the southwest turnout pattern. All are at low altitude, flying directly over this property and are very noisy. While Air Traffic Control abatement procedures are in effect, the noise level is a factor to property value. There has been a substantial increase of flights, air traffic has increased due to the airport being used as a NATO refueling and maintenance stop, expansion of shipping/delivery services and commercial flights.

The increase in the appraised value is not consistent with market values as demonstrated by residential sales in the previous year(s). In addition, the ratio increase is substantially higher than other nearby waterfront properties. See Section II for a list of comparable properties and list of 2023 sales.

Section II. Comparable Properties

The following chart shows the % increase applied to nearby comparable (water access) properties. Please note that there was no change to the acreage or access yet there is a substantial increase to the land portion of the property comparisons.

PROPERTY	ACRES	2023 Land APPRAISAL	Increase in land appraisal %	TOTAL Appraisal land and improvements % increase
271 Durham Point Rd	1.29	\$664,200.00	49%	53%
12 Deer Meadow Rd	8.73	\$497,600.00	6%	40%
14 Deer Meadow Rd	5.7	\$461,200.00	0%	27%
24 Deer Meadow Rd	4.24	\$443,600.00	9%	40%
30 Mathes Cove Rd	2.25	\$264,300.00	13%	35%
22 Riverview Rd	1.5	\$335,400.00	44%	31%
16 Deer Meadow Rd	4.1	\$461,200.00	6%	32%
20 Colony Cove Rd	2.7	\$844,300.00	47%	49%
40 Colony Cove Rd	1.65	\$252,600.00	23%	49%

Below are selected sales between \$800k - \$3m, up to 6 acres in the time period used by Durham for assessment. The only home in the time period over \$1m has deep water access and a boat ramp

Results

Location	Sale Date	Sale Price	Model	Style	Living Area	Land Area (SF)	Nbhd
1 HOITT DRIVE	10/19/2021	\$829,000.00	Residential	Ranch	1825	11979	85
22 OLD PISCATAQUA ROAD	12/15/2021	\$875,000.00	Residential	Colonial	2470	32452	50
14 RIVERVIEW ROAD	09/23/2021	\$980,000.00	Residential	Ranch	1467	43560	70
32 COLONY COVE ROAD	08/10/2022	\$2,250,000.00	Residential	Custom	4060	52272	70
16 EMERSON ROAD	06/08/2022	\$800,000.00	Residential	Colonial	2947	19994	70

KNOW ALL MEN BY THESE PRESENTS,

THAT, I, WE *Benjamin M. Rambock and Jane T. Kingman* of DURHAM,

in the COUNTY of STRAFFORD, STATE OF NEW HAMPSHIRE, for and in consideration paid, plus the right of ingress and egress over a certain twenty (20) foot wide strip of land on the westerly side of land of the Grantee known as Lot No. 1 on the shore of Little Bay, Town of Durham, in the County of Strafford, State of New Hampshire, together with the same rights of way as said Grantee, he and his heirs and assigns now enjoy in the right of way as a member of "The Bay Corporation" in deed dated February 19, 1955, and recorded in the Strafford County records, Vol. 641, Page 220.

Meaning and intending that I shall receive a right of way over a strip of land measured twenty (20) feet easterly from the westerly boundary line of the Grantee, along with the right of way now enjoyed by the Grantee as a member of "The Bay Corporation" aforesaid mentioned, and in conjunction with a right of way twenty (20) feet wide to be retained by me over the premises being conveyed to be used by me, my sons and my daughters so long as we shall live, for the purpose of ingress and egress to other adjacent land owned by me when all other rights of way to said adjacent land cease to exist; grant to Malcolm J. Chase and Charlotte E. Chase (wife)

with warranty covenants to the said Malcolm J. Chase and Charlotte E. Chase the following tract of land situated in Durham, County of Strafford and the State of New Hampshire, bounded and described as follows:

Beginning at a point on the westerly shore of Little Bay so-called in the division line between land of the Grantor and land now or formerly of Malcolm J. Chase and being the southeast corner of land of the Grantee and being the northeast corner of the conveyed premises; thence south along the shore of Little Bay so-called for a distance of sixty-five (65) feet more or less; thence north sixty-six degrees west (N66°W) for a distance of one hundred and twelve (112) feet more or less; thence north three degrees west (N3°W) for a distance of two hundred and sixty three (263) feet more or less to a stone wall and land of the Grantee; thence south thirty-five degrees, forty minutes east (S35°40'E) along said stone wall for a distance of one hundred thirty-six (136) feet more or less; thence south twenty-one degrees fifteen minutes east (S21°15'E) along said stone wall for a distance of eighty (80) feet more or less; thence south thirty-two degrees, thirty minutes east (S32°30'E) along said stone wall for a distance of eighty-five (85) feet more or less to the point of beginning, containing six-tenths (0.6) of an acre more or less.

Excepting and reserving a right of way measured twenty (20) feet easterly from the westerly boundary of the premises being conveyed to be used by me, my sons and my daughters so long as we shall live.

Meaning and intending to describe and convey a portion of the premises conveyed to the Grantors by Alice M. Kingman by deed dated April 15, 1955, and recorded in the Strafford County records, Vol. 646, Page 259.

And I, Jane T. Kingman, wife of said Grantor, release to said Grantee all rights of dower and homestead and other interests therein.

Witness hand and seal this 15th day of JUNE 1966.

WITNESS:

Ben H. Rambock
Ben H. Rambock

Benjamin M. Kingman
Jane T. Kingman

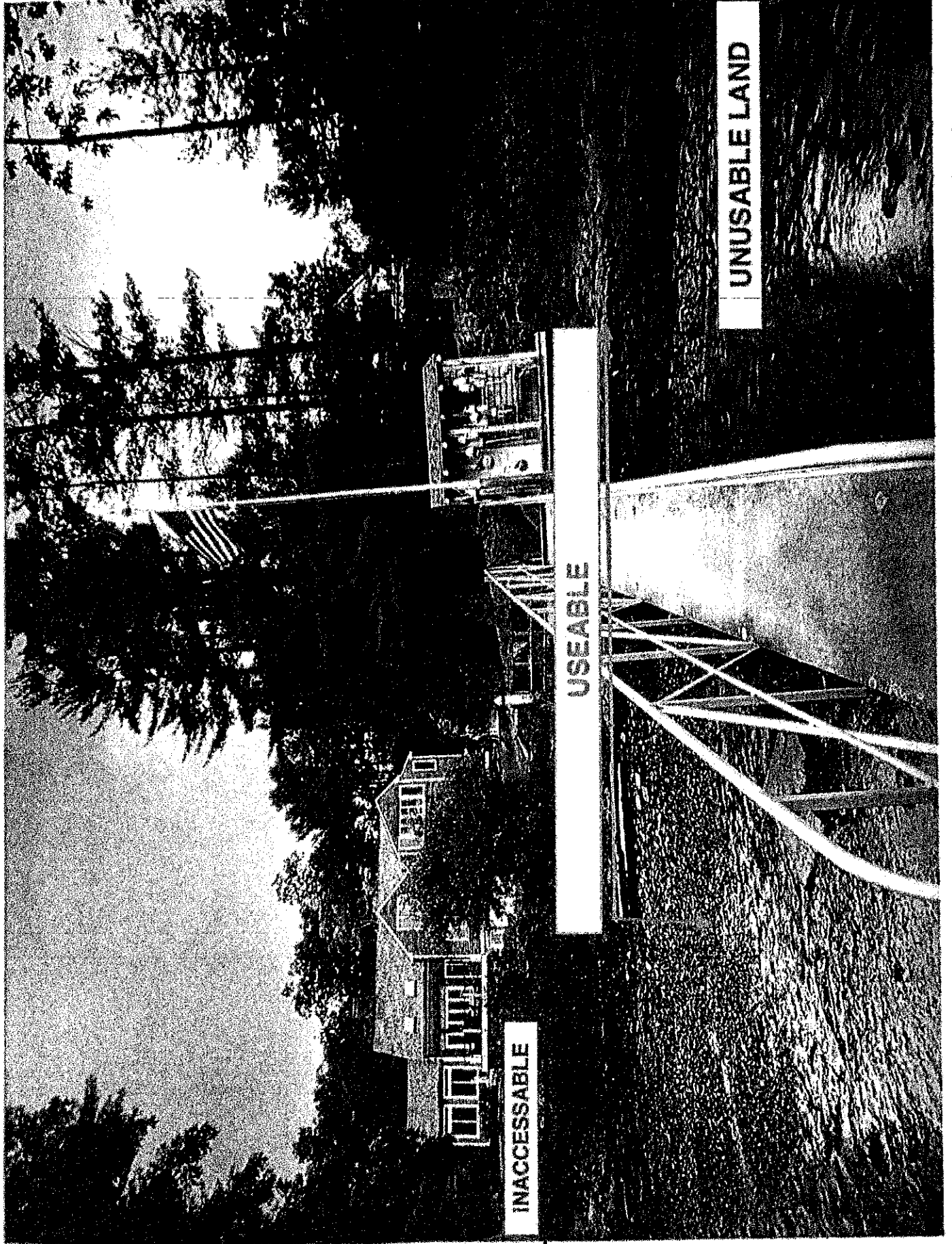
STATE OF NEW HAMPSHIRE

COUNTY OF

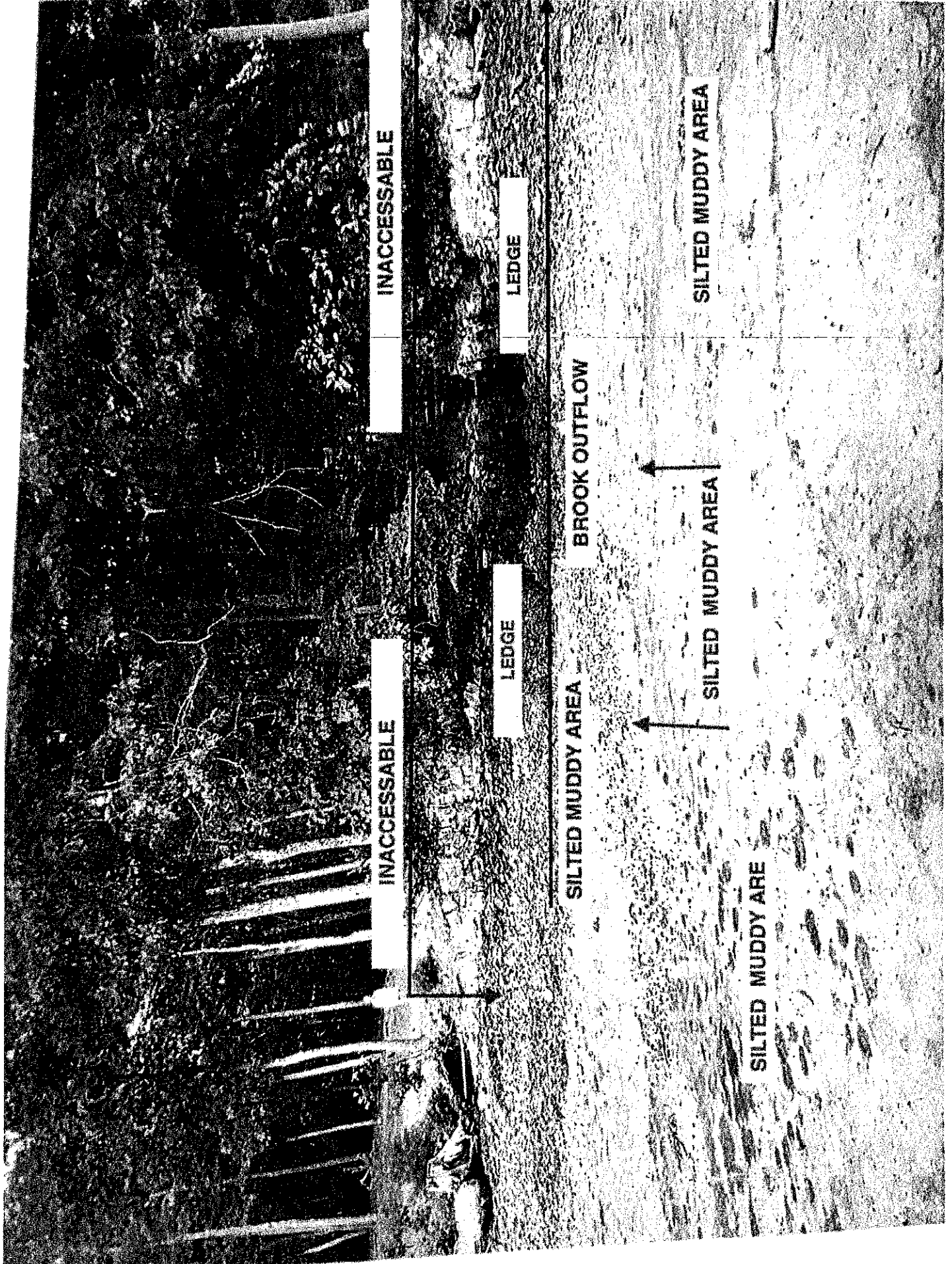
On this the 20th day of September 1966, before me, *Escher Lyndberg* the undersigned officer, personally appeared *Benjamin M. Kingman and Jane T. Kingman* known to me (or satisfactorily proven) to be the person whose names subscribed to the within instrument and acknowledged that they executed the same for the purpose therein contained.

In witness whereof I hereunto set my hand and official seal.

Escher Lyndberg
Notary Public in and for the State of New Hampshire
Justice



https://mail.google.com/mail/u/0/?hl=en#inbox/FmfgzQvZnqtKkVXMTDdstZFbMRKJWJC?projector=1



INACCESSIBLE

INACCESSIBLE

LEDGE

LEDGE

SILTED MUDDY AREA

BROOK OUTFLOW

SILTED MUDDY AREA

SILTED MUDDY AREA

SILTED MUDDY ARE

RECEIVED

SEP 12 2024

FILED 9/11/24

NH Board of Tax & Land Appeals

COPY


CHASE FAMILY SECURITY TRUST
TRUSTEE CERTIFICATE
PURSUANT TO M.G.L. CHAPTER 184, §35

We, SUSAN M. CHASE of Cohasset, Massachusetts, and DAVID A. CHASE, of Burke, Virginia, the current CO-TRUSTEES of the CHASE FAMILY SECURITY TRUST, established under that Declaration of Trust dated April 26, 2000 (the "TRUST"), hereby certify as follows:

- A. We, SUSAN M. CHASE, of Cohasset, Massachusetts, and DAVID CHASE, of Burke, Virginia, are the current CO-TRUSTEES of the TRUST. If either of us shall cease to serve as a TRUSTEE, then the other shall serve as sole TRUSTEE. A majority (based on more than 50% of the beneficial interest) of the then adult and competent Beneficiaries of the TRUST shall thereafter designate successor TRUSTEES;
- B. The TRUSTEES of the TRUST have the authority and direction to act with respect to any real estate that is owned by the TRUST, and has the full and absolute power, under the TRUST, to execute any and all documents necessary to convey, transfer, and/or encumber any interest in and to any real estate and/or improvements thereon, that may be owned by or held in and by the TRUST, and that no purchasers or third party shall be bound to inquire as to whether the TRUSTEES have the power or is properly exercising any such power or to inquire or see to the application of any TRUST asset(s) that may be paid to the TRUSTEES for a conveyance thereof.

C. There are no facts which are conditions precedent to the actions of the TRUSTEES nor are there any conditions precedent which are in any manner germane to the affairs of the TRUST.

Executed as a sealed instrument and under the pains and penalties of perjury this 27th day of May, 2014.


SUSAN M. CHASE - TRUSTEE

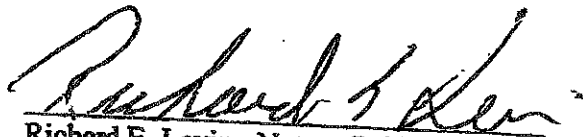

DAVID A. CHASE - TRUSTEE

COMMONWEALTH OF MASSACHUSETTS

NORFOLK, SS.

May 27, 2014

On this day, before me, the undersigned Notary Public, personally appeared the above named SUSAN M. CHASE and DAVID A. CHASE, as TRUSTEES, proved to me through satisfactory evidence of identification, which were Driver's Licenses, to be the persons whose names are signed on the preceding/attached document, who swore or affirmed to me that the contents of the document are truthful and accurate to the best of their knowledge and belief and acknowledged to me that they signed it voluntarily for its stated purpose.


Richard E. Levin - Notary Public
My Commission expires: February 12, 2021

State of New Hampshire

Board of Tax and Land Appeals

Michele L. LeBrun, Chair
Theresa M. Walker, Member
Eric J. Wind, Esq., Member



Governor Hugh J. Gallen
State Office Park
Johnson Hill
107 Pleasant Street
Concord, New Hampshire
03301-3834

Anne M. Stelmach, Clerk

August 30, 2024

Susan Chase
Chase Family Security Trust
271 Durham Point Rd.
Durham, NH 03824

Re: Chase Family Security Trust v. Town of Durham
Docket No.: 31089-23PT

Dear Ms. Chase:

The board acknowledges receipt of the above tax year 2023 property tax appeal filed on August 23, 2024. This letter is your receipt for the filing fee, check number 444 in the amount of \$65.00.

Please provide a copy of the specific trust page showing the Trustees within 10 days and then the board will begin processing your case by notifying the municipality by sending a copy of your appeal and confirming whether a written abatement application was timely filed with the local assessing officials. You will receive a copy of this completed checklist when the municipality returns it to the board.

The board's administrative rules can be found at <https://www.btlr.nh.gov>. In accordance with Tax 201.14, copies of all documents you file with the board from this point on shall be copied to the municipality, or if the municipality lists a contracted assessing firm in Section 4 of the checklist, the assessing firm. Finally, you must indicate on the document you are filing with the board that a copy was sent to the representative indicated on the checklist.

The board is currently hearing appeals for tax year 2022. You should review Tax 203.05 for the criteria for filing subsequent year appeals as this may impact future tax years.

Very truly yours,

Anne M. Stelmach, Clerk

Telephone: 603-271-2578
TDD Access: Relay, NH 1-800-735-2964
Visit our website at: www.btlr.nh.gov

Owner Billing Statement

Town of Durham
8 Newmarket Rd
Durham, NH 03824

603-868-5577

TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824

Summary of Account by Owner

Interest Calculated as of: 3/17/2025

Date	Activity	Chk#	Amount	Costs	Penalties	Interest	Rate	Per Diem	Total
Map Lot: 232-81-0-0-0			PID: 232-81-0-0-0		Location: 281 NEWMARKET ROAD				
Current Assessments									
Land:	157,800.00	Bldg:	900.00	CU:	0.00	Other:	0.00	Total:	158,700.00
Year: 2024	Total Assessment:		158,700.00	Exemptions:		Credits:			
Land:	157,800.00	CU:	0.00						
Bldg:	900.00	Other:	0.00						
Bill #	117712	Date: 11/15/2024	Due: 12/16/2024	Year: 2024	Type: TAX2	Original Amnt:		1,602.00	
Balance Due:			1,602.00	0.00	0.00	31.95	8.00	0.3511	1,633.95
Totals Parcel - 232-81-0-0-0			1,602.00	0.00	0.00	31.95		0.3511	1,633.95
Map Lot: 233-56-0-0-0			PID: 233-56-0-0-0		Location: PACKERS FALLS ROAD				
Current Assessments									
Land:	20,100.00	Bldg:	0.00	CU:	0.00	Other:	0.00	Total:	20,100.00
Year: 2024	Total Assessment:		20,100.00	Exemptions:		Credits:			
Land:	20,100.00	CU:	0.00						
Bldg:	0.00	Other:	0.00						
Bill #	116456	Date: 11/15/2024	Due: 12/16/2024	Year: 2024	Type: TAX2	Original Amnt:		142.00	
Balance Due:			142.00	0.00	0.00	2.83	8.00	0.0311	144.83
Totals Parcel - 233-56-0-0-0			142.00	0.00	0.00	2.83		0.0311	144.83
Totals Owner - TOWN OF DURHAM			1,744.00	0.00	0.00	34.78		0.3822	1,778.78



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Town of Durham
8 Newmarket Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 281 Newmarket Road, Durham, NH 03824

PID: 232-81

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: N/A

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: N/A

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON FOR APPEAL: The Tax Collector for the Town of Durham tax deeded this property under RSA 80:76, for unpaid taxes.

ASSESSOR'S COMMENTS: The unpaid taxes will need to be abated to make the account whole.

RECOMMENDATION: I recommend granting an abatement of **\$1,633.95** including principle and accrued interest (accrued interest is calculated to a date of March 17, 2025, and is subject to change per tax collector).



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: March 17, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Town of Durham
8 Newmarket Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: Packers Falls Road, Durham, NH 03824

PID: 233-56

PROPERTY TAX YEAR(S) APPEALED: 2024

APPLICATION FILING DATE W/MUNICIPALITY: N/A

INVENTORY FILING DATE (Filing Date April 15th): N/A

ASSESSMENT APPEALED: N/A

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ASSESSOR'S COMMENTS: The unpaid taxes will need to be abated to make the account whole.

RECOMMENDATION: I recommend granting an abatement of **\$1,778.78** including principle and accrued interest (accrued interest is calculated to a date of March 17, 2025, and is subject to change per tax collector).