



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN  
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin  
James Wheeler, City Manager  
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: June 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Arsenault, Kenneth + Felicia  
10 Charron Avenue  
Berlin, NH 03570

PROPERTY LOCATION: **723 Third Avenue** Map/Block/Lot: **000111-000018-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$86,700

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with a total of 1,636 square feet of living area. Originally built in 1925 the property is situated on .14 acres.

This property was inspected on June 29, 2021, and the assessing agent found the property to still be in the process of rehabilitation which has been the case since August of 2019 when the taxpayers purchased this property from the City of Berlin. The prior assessors removed the under-construction code and assumed the property rehabilitation was completed from an exterior review. The property has been coded as 25% overall condition (reduced from 55%).

This property is now flagged to be inspected by our office again in 2022. The UGR area of 10 x 21 was still there as of 4/1/2020 and will remain for the purposes of this abatement. The UGR area will be removed for the 2021 valuation moving forward and the fall 2021 tax bill will be self-correcting for an overage in tax payment.

**Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$86,700 to \$44,300. While noting adjustments to the overall percentage of completion will be made in spring 2022.**

ABATEMENT GRANTED:

ABATEMENT DENIED:

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DATE: \_\_\_\_\_

DATE: \_\_\_\_\_



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NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin  
James Wheeler, City Manager  
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: July 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Richard Deibel  
Katie Ann Fitzpatrick  
283 North Avenue  
Rockland, MA 02370

PROPERTY LOCATION: **44 Cambridge Street** Map/Block/Lot: **000129-000012-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$117,500

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with a total of 1,470 square feet of living area. Originally built in 1999 the property is situated on .11 acres.

This property was inspected on June 28, 2021, and the assessing agent found the property to have 2 bedrooms and 1 full plus 1/2 bathroom. The original record had 3 bedrooms and 2 full bathrooms.

The taxpayers purchased the property in October 2020 for a recorded \$60,000. Listing service shows this was on the open market in August 2020 for an asking price of \$64,900 and indicated that some "handyman" work was needed.

This property has historically been assessed higher than neighboring properties and it appears this is because of its relatively new age (built in 1999) compared to the rest of the housing stock in the area of 1890 - 1930. We are recommending the data corrections plus added functional depreciation applied to account for the newer age in a much older community of homes for the neighborhood.

**Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$117,500 to \$67,400.**

ABATEMENT GRANTED:

ABATEMENT DENIED:

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DATE: \_\_\_\_\_

DATE: \_\_\_\_\_



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TO: City Council, City of Berlin  
James Wheeler, City Manager  
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: July 1, 2021

RE: 2020 Abatement Recommendation

OWNER: TKB Properties, LLC  
P O Box 823  
New Hampton, NH 03256

PROPERTY LOCATION: **1 Bartlett Court** Map/Block/Lot: 000118-000037-000000  
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$514,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property is a twelve-unit apartment building with 13,624 square feet of living area. The building was originally built in 1916 with extensive renovations made in 2017 and is situated on .73 acres.

The taxpayer is stating the percentage of increase from the 2019 valuation is at issue. The stated average increase was only an estimate for the community. During a revaluation some properties will go up more than the average, and some will go up less than the average. There are several reasons for this such as remodeling, additions, or accelerated depreciation. The first question to be asked is "is this reflective of market value?".

The taxpayer should have provided detailed rents and expenses related to the building to determine the estimated value utilizing the income approach.

The average sale price per unit in Berlin for the 2020 revaluation was approximately \$30,000. Using this average, the indicated market value would be approximately \$360,000. We have applied additional economic considerations to account for the larger than average size of the property and estimated income the property would generate.

**Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$514,900 to \$368,100.**

ABATEMENT GRANTED:

ABATEMENT DENIED:

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DATE: \_\_\_\_\_

DATE: \_\_\_\_\_



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DATE: July 1, 2021

RE: 2020 Abatement Recommendation

OWNER: TKB Properties, LLC  
P O Box 823  
New Hampton, NH 03256

PROPERTY LOCATION: **97 Main Street** Map/Block/Lot: 000119-000048-000000  
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$301,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property is a mixed-use commercial building with 7,998 square feet of rentable area. The building was originally built in 1910 and is situated on .12 acres. The property appears to be rented on the first floor with two businesses and it is noted there are 4 apartments on the upper floors. It was also noted that the property was in good condition for its age.

The taxpayer is stating the percentage of increase from the 2019 valuation is at issue. The stated average increase was only an estimate for the community. During a revaluation some properties will go up more than the average, and some will go up less than the average. There are several reasons for this such as remodeling, additions, or accelerated depreciation. The first question to be asked is "is this reflective of market value?".

In addition, the taxpayer provides no income details about the property to review the income approach to value. This should be in the form of a list of rents, leases, and expenses related to the building.

The taxpayer has failed to demonstrate the market value of the property as of 4/1/2020 to support their claim.

**Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.**

ABATEMENT GRANTED:

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DATE: \_\_\_\_\_

ABATEMENT DENIED:

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DATE: \_\_\_\_\_



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CITY OF BERLIN  
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TO: City Council, City of Berlin  
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FROM: Monica Hurley, CNHA, Assessing Agent

DATE: July 1, 2021

RE: 2020 Abatement Recommendation

OWNER: TKB Properties, LLC  
P O Box 823  
New Hampton, NH 03256

PROPERTY LOCATION: **590 Goebel Street** Map/Block/Lot: 000130-000377-000000  
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$115,500

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property is a four-unit apartment building with 4,060 square feet of living area. The building was originally built in 1900 and is situated on .24 acres.

The taxpayer is stating the percentage of increase from the 2019 valuation is at issue. The stated average increase was only an estimate for the community. During a revaluation some properties will go up more than the average, and some will go up less than the average. There are several reasons for this such as remodeling, additions, or accelerated depreciation. The first question to be asked is "is this reflective of market value?". Below are 9 four-unit apartment sales in Berlin:

SF	Style	YR	ACRES	ID #	TOTAL 2020 AV	MAP	LOT	LOCATION	PRICE	SALE DATE
4101	Res Apt 4+	1930	0.46	663	112000	114	1	758 GLEN AVE	92500	5/31/19
3004	Res Apt 4+	1897	0.11	1015	78700	118	188	36 DEVENS ST	80000	2/28/20
3547	Res Apt 4+	1900	0.17	1118	78600	119	80	88 CHURCH ST	75000	8/31/20
3072	Res Apt 4+	1900	0.11	1161	68200	119	123	199 COLE ST	69000	12/12/18
4410	Res Apt 4+	1890	0.14	1169	119400	119	132	81-83 GRANITE ST	120000	11/13/18
3749	Res Apt 4+	1891	0.13	1188	100200	119	151	138 EMERY ST	74000	10/27/20
2472	Res Apt 4+	1920	0.13	1601	92200	120	63	347 MADISON AVE	110533	10/7/20
3960	Res Apt 4+	1920	0.11	1649	113300	120	115	250 MADISON AVE	109000	4/1/19
2520	Res Apt 4+	1920	0.23	1679	93500	120	145	441 WILLARD ST	107533	5/26/20
3426								AVERAGE	93063	
3547								MEDIAN	92500	



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**Continued: 590 Goebel Street: 2020 Abatement Recommendation**

The subject property is larger than the average sales and was renovated in 2014.

The taxpayer has failed to demonstrate the market value of the property as of 4/1/2020 to support their claim.

**Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.**

ABATEMENT GRANTED:

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DATE: \_\_\_\_\_

ABATEMENT DENIED:

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DATE: \_\_\_\_\_



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TO: City Council, City of Berlin  
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Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: July 1, 2021

RE: 2020 Abatement Recommendation

OWNER: TKB Properties, LLC  
P O Box 823  
New Hampton, NH 03256

PROPERTY LOCATION: **606 Champlain Street** Map/Block/Lot: 000129-000138-000000  
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$128,000

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property is a four-unit apartment building with 4,239 square feet of living area. The building was originally built in 1900 and is situated on .16 acres.

The taxpayer is stating the percentage of increase from the 2019 valuation is at issue. The stated average increase was only an estimate for the community. During a revaluation some properties will go up more than the average, and some will go up less than the average. There are several reasons for this such as remodeling, additions, or accelerated depreciation. The first question to be asked is "is this reflective of market value?". Below are 9 four-unit apartment sales in Berlin:

SF	Style	YR	ACRES	ID #	TOTAL 2020 AV	MAP	LOT	LOCATION	PRICE	SALE DATE
4101	Res Apt 4+	1930	0.46	663	112000	114	1	758 GLEN AVE	92500	5/31/19
3004	Res Apt 4+	1897	0.11	1015	78700	118	188	36 DEVENS ST	80000	2/28/20
3547	Res Apt 4+	1900	0.17	1118	78600	119	80	88 CHURCH ST	75000	8/31/20
3072	Res Apt 4+	1900	0.11	1161	68200	119	123	199 COLE ST	69000	12/12/18
4410	Res Apt 4+	1890	0.14	1169	119400	119	132	81-83 GRANITE ST	120000	11/13/18
3749	Res Apt 4+	1891	0.13	1188	100200	119	151	138 EMERY ST	74000	10/27/20
2472	Res Apt 4+	1920	0.13	1601	92200	120	63	347 MADISON AVE	110533	10/7/20
3960	Res Apt 4+	1920	0.11	1649	113300	120	115	250 MADISON AVE	109000	4/1/19
2520	Res Apt 4+	1920	0.23	1679	93500	120	145	441 WILLARD ST	107533	5/26/20
3426								AVERAGE	93063	
3547								MEDIAN	92500	



CORCORAN CONSULTING ASSOCIATES, INC.

**Continued: 606 Champlain Street: 2020 Abatement Recommendation**

The subject property is larger than the average sales at 4,239 square feet and was renovated in 2011.

The taxpayer has failed to demonstrate the market value of the property as of 4/1/2020 to support their claim.

**Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.**

ABATEMENT GRANTED:

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DATE: \_\_\_\_\_

ABATEMENT DENIED:

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DATE: \_\_\_\_\_





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Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: July 1, 2021

RE: 2020 Abatement Recommendation

OWNER: TKB Properties, LLC  
P O Box 823  
New Hampton, NH 03256

PROPERTY LOCATION: **780 Hutchins Street** Map/Block/Lot: 000129-000133-000000  
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$64,400

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property is a three-unit building with 2,848 square feet of living area. The building was originally built in 1922 and is situated on .11 acres.

The taxpayer is stating the percentage of increase from the 2019 valuation is at issue. The stated average increase was only an estimate for the community. During a revaluation some properties will go up more than the average, and some will go up less than the average. There are several reasons for this such as remodeling, additions, or accelerated depreciation. The first question to be asked is "is this reflective of market value?". Below are three-unit apartment sales in Berlin:

SF	STYLE	YR	ACRES	Vision ID	Total 2020 AV	NBHD	Map	Block	Location	Price	Sale Date
1814	Three Family	1900	0.23	3415	64100	30	130	369	527 CHAMPLAIN ST	45000	02/28/20
2016	Three Family	1920	0.12	1608	68700	50	120	71	379 MADISON AVE	97533	07/28/20
2016	Three Family	1930	0.16	1475	55900	20	119	450	674 SECOND AVE	52533	09/15/20
2068	Three Family	1907	0.11	1809	56600	50	120	277	326 HIGH ST	93000	09/21/20
2088	Three Family	1915	0.11	2958	58300	30	129	30	360 SCHOOL ST	60000	10/04/19
2100	Three Family	1920	0.04	2850	45900	30	128	179	498 SCHOOL ST	49000	12/03/19
2191	Three Family	1900	0.11	3297	49500	30	130	241	584 BURGESS ST	52000	03/24/21
2214	Three Family	1920	0.09	1179	70600	20	119	142	100 MASON ST	96533	11/12/20
2240	Three Family	1922	0.11	3222	64500	30	130	159	578 ROCKINGHAM ST	63000	06/03/20

**CORCORAN CONSULTING ASSOCIATES, INC.**

2273	Three Family	1918	0.11	3373	80800	30	130	327	486 CHAMPLAIN ST	82000	03/24/20
2375	Three Family	1910	0.11	1525	54500	20	119	500	790 THIRD AVE	64000	01/11/21
2376	Three Family	1910	0.13	1442	65300	20	119	416	803-7 SECOND AVE	135000	03/15/21
2447	Three Family	1890	0.43	2987	70300	30	129	56	1354 NAPERT ST	59933	04/09/21
2532	Three Family	1890	0.08	960	49900	20	118	129	56 PLEASANT ST	67000	12/07/20
2534	Three Family	1930	0.19	1464	68600	20	119	438	786 SECOND AVE	79000	06/19/20
2767	Three Family	1930	0.28	1142	94100	50	119	104	100 HIGH ST	117533	12/24/20
2958	Three Family	1920	0.11	3110	73500	30	130	36	312 COOS ST	124400	04/13/20
3024	Three Family	1920	0.11	219	65400	20	110	27	706 FOURTH AVE	78000	06/30/20
3276	Three Family	1890	0.22	1347	74800	20	119	312	104 YORK ST	90000	10/09/20
3588	Three Family	1910	0.11	1533	67000	20	119	508	724 THIRD AVE	60000	04/24/20
<b>2324</b>		<b>1917</b>		<b>65350</b>						<b>72500</b>	<b>MEDIAN</b>

The subject property is larger than the average sales and is assessed below the average sale price.

The taxpayer has failed to demonstrate the market value of the property as of 4/1/2020 to support their claim.

**Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.**

ABATEMENT GRANTED:

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ABATEMENT DENIED:

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DATE: \_\_\_\_\_

DATE: \_\_\_\_\_