



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: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: 325 Church Street Properties, LLC  
316 West Road  
Hampstead, NH 03841

PROPERTY LOCATION: **325 Church Street** Map/Block/Lot: **000120-000313-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$55,200

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a two unit dwelling with 2,359 square feet of living area, originally built in 1912, and situated on 0.11 acres.

The taxpayer states there are several errors on the property record card. We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. Interior condition is fair;
2. Exterior condition average to fair;
3. Overall condition lowered from "average" to "fair";
4. Finished enclosed porch areas changed to unfinished enclosed porch areas;
5. Unfinished attic is no longer accessible and was filled with blown insulation;

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$55,200 to \$52,200.**

ABATEMENT GRANTED:

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ABATEMENT DENIED:

\_\_\_\_\_

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

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





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: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: 608 Burgess Street Properties, LLC  
316 West Road  
Hampstead, NH 03841

PROPERTY LOCATION: **608-1 Burgess Street** Map/Block/Lot: **000129-000127-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$48,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a five unit dwelling with two buildings with a total of 4,419 square feet of living area, originally built in 1910, and situated on 0.11 acres.

The taxpayer states there are several errors on the property record card. We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. Building 1 is gutted and uninhabitable.
2. Building 2 is gutted and uninhabitable.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$48,100 to \$34,300.

ABATEMENT GRANTED:

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ABATEMENT DENIED:

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

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





**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:** April 27, 2021

**RE:** 2020 Abatement Recommendation

**OWNER:** 91 Green Street Properties, LLC  
316 West Road  
Hampstead, NH 03841

**PROPERTY LOCATION: 5 Wight Street Map/Block/Lot: 000119-000321-000000**

**PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$35,000**

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a two unit dwelling with 1,129 square feet of living area, originally built in 1890, and situated on 0.03 acres.

The taxpayer states there are several errors on the property record card. We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. Interior condition is fair;
2. Exterior condition average to fair;
3. Overall condition lowered from "average" to "fair";
4. Finished enclosed porch areas changed to unfinished enclosed porch areas;
5. Angled enclosed porch area is utility storage unfinished;

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$35,000 to \$28,600.**

**ABATEMENT GRANTED:**

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**ABATEMENT DENIED:**

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

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





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: April 22, 2021

RE: 2020 Abatement Recommendation

OWNER: Albert, Audrey  
Gendron, Barry & Wayne  
70 Crestwood Drive  
Gorham, NH 03581

PROPERTY LOCATION: **11 Dustin Street** Map/Block/Lot: **000125-000066-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$141,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family home, originally built in 1974 with 1,851 square feet of living area and situated on .49 acres.

The taxpayers state that they are not appealing the value of their house but of the land only. This is not an acceptable declaration. To challenge the valuation, you must consider the property's market value as a whole. The taxpayers state that due to running water and steep slopes the value should be significantly less.

The land assessment already has a reduction in value to account for topography and water issues. The taxpayers' site two other properties on Bemis Street for land value comparisons but those are in an inferior neighborhood.

The taxpayers have failed to quantify any of the three foundations to grant an abatement:

1. There are no errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.



**CORCORAN CONSULTING ASSOCIATES, INC.**

*Continued: 11 Dustin Street/2020 Abatement Recommendation*

**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:** \_\_\_\_\_





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: April 22, 2021

RE: 2020 Abatement Recommendation

OWNER: Arsenault, Roland & Lynda  
660 Third Avenue  
Berlin, NH 03570

PROPERTY LOCATION: 660 Third Avenue Map/Block/Lot: 000119-000514-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$134,100  
Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property was originally classified as a single-family home with 2,957 square feet of living area, originally built in 1930, and situated on 0.17 acres.

The taxpayer states that this home is a two-unit dwelling and has been as such for a long time. The field cards did not show an interior inspection being performed in recent years. Our staff appraiser, Jay Ferreira, inspected the property on December 2, 2020 with the owner. Mr. Ferreira noted the following:

1. The property is indeed a two-unit dwelling;
2. All other data was correct as listed;

Based on the above information, I am recommending you **approve** this abatement application and reduce the 2020 assessed value from \$134,100 to \$83,700.

ABATEMENT GRANTED:

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ABATEMENT DENIED:

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

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





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: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Aubuchon Realty Company, Inc.  
73 Junction Square Drive  
Concord, MA 01742

PROPERTY LOCATION: **38 Glen Avenue** Map/Block/Lot: **000118-0000137-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$375,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a commercial building with 14,800 square feet of rentable area situated on .67 acres in the downtown district. The first floor is retail space for Aubuchon Hardware and the second floor is office space.

The taxpayer states his opinion of value at \$336,800 for the 2020 tax year. The owner is solely relying on the income approach to value and states there are vacancies currently on the second floor. The owner does not show lease dates and when those leases ended. The income basis for a 4/1/2020 date would be the income value for year-end 2019. It is hard to determine from the submittals when some of these offices became vacant. We examined the gross rental revenue provided by the owner (which it should be noted that the owner did not return in income and expense questionnaire that was sent out last spring) and that gross revenue is higher than what we estimated when using our income approach analysis. The owner does not specify expenses associated with the property nor is there any development of a capitalization rate utilized or developed.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the hardware store manager. Mr. Ferreira found no errors in data.



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 38 Glen Avenue/2020 Abatement Recommendation*

The taxpayer has failed to quantify any of the three foundations to grant an abatement:

1. Discovered errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

**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: \_\_\_\_\_



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 Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Belanger, Daniel J.  
552 First Avenue  
Berlin, NH 03570

PROPERTY LOCATION: **552 First Avenue** Map/Block/Lot: **000118-0000047-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$69,400

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family conventional style home with 1,359 square feet of living area, originally built in 1900 and situated on .18 acres.

The taxpayer states his opinion of value at \$50,000 for the 2020 tax year. There are no comparable properties attached or listed to support this valuation claim. The taxpayer cites 536 First Avenue as a comparable, which is not a recent sale. The comparable building and the subject are assessed for almost the same value at \$54,200 and \$52,800 respectively.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has a shared driveway and that was originally factored at 95%;
2. The attic space is accessed by a scuttle hole and therefore should be removed from the sketch (we only sketch attic areas if they are accessed by a permanent set of stairs);
3. A three-quarter story area over the left side of the home is actually one-half story;
4. The overall condition of the building is average as originally listed.

We recommend sketch changes as noted.

Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.



**CORCORAN CONSULTING ASSOCIATES, INC.**

*Continued: 552 First Avenue/2020 Abatement Recommendation*

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$69,400 to \$67,000.**

**ABATEMENT GRANTED:**

**ABATEMENT DENIED:**

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

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



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 Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Chaloux, James A 625 Lincoln Avenue  
Supry, Jean-Ann Berlin, NH 03570

PROPERTY LOCATION: 625 Lincoln Avenue Map/Block/Lot: 000121-000076-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$98,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a two-family residential property with 2,888 square feet of living area, originally built in 1920 and situated on 0.90 acres.

The taxpayer has provided a "comparative market analysis" dated September 2020 with an opinion of value at \$69,900.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has deferred maintenance issues with sill plate in basement needs replacement;
2. 2<sup>nd</sup> Floor wall, east side needs to be replaced;
3. Land is always wet with run off from Beebe Street;
4. Yard is flooded;

Our recommendation is to add functional obsolescence for deferred maintenance issues at 10% and apply a land condition factor for the water run off issues at 80% (20% deduction) for the 2020 tax year.

Based on the above information, I am recommending you **approve** this abatement application and reduce the 2020 assessed value from \$98,900 to \$73,500. (This is within 5% of the opinion of market value and is acceptable for mass appraisal standards.)

ABATEMENT GRANTED:

ABATEMENT DENIED:

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

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







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: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Croteau, Emile & Rita  
2229 Riverside Drive  
Berlin, NH 03570

PROPERTY LOCATION: **2229 Riverside Drive** Map/Block/Lot: **000404-000011-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$170,030

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family ranch style home with 1,886 square feet of living area, originally built in 1977 and situated on 31.80 acres of which 29.80 acres are enrolled into the current use program.

The taxpayer states that the land increase for non-current use land and current use land was too high at 20%. The current use values are determined by the State of New Hampshire annually. The state issues their rates per acre each summer for the 4/1 lien date and those were applied appropriately. The market value of the non-current use land is determined by our analysis and subsequent adjustments for different neighborhoods and areas of the City. When applying for an abatement, the taxpayer must indicate what they believe is the overall market value of the property and provide supportive documentation. The taxpayer for the subject property is only challenging the land portion and not considering the entire property as a whole.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has a very long dirt driveway that is mostly uphill and hard to access;
2. Fireplace is not operational

Prior field reviews of the property had a 10% condition factor on the non-current use land to account for the access issues and a 50% adjustment on the current use land for topography and easements.



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 2229 Riverside Drive/2020 Abatement Recommendation*

Our recommendation is to increase the non-current use land condition factor to 20% but apply no further reductions on the current use land. We are also recommending that the fireplace on the property record card be noted but to zero the value to account for its non-operational status. Whereas no overall opinion of value is given by the taxpayer, there is no need to discuss further adjustments to account for market value.

Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$170,030 to \$162,730.**

ABATEMENT GRANTED:

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ABATEMENT DENIED:

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

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



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 Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Croteau, Jean P  
Boucher, Eugene A  
460 Grafton Street  
Berlin, NH 03570

PROPERTY LOCATION: **460 Grafton Street** Map/Block/Lot: **000132-000100-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$96,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family ranch style home with 1,324 square feet of living area, originally built in 1952 and situated on 1.10 acres.

The taxpayer states that the land has wetland areas and drainage issues. No opinion of value is stated in the application.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has French drains in the basement level
2. History of flooding problems;
3. Culvert area
4. Water enters the basement area from west wall

Prior abatements have been granted and land condition factors are already shown on the property record card to reflect those issues. I would not suggest any further reductions on the land value. Prior abatements also had a functional obsolescence added for the basement flooding issues at 2%. Our recommendation is to increase this functional obsolescence to 10% for the 2020 tax year. Whereas no opinion of value is given by the taxpayer, there is no need to discuss further adjustments to account for market value.



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 460 Grafton Street/2020 Abatement Recommendation*

We recommend that this added functional adjustment by 8% is made and the revised assessment should be \$94,100 for the 2020 tax year. Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$96,100 to \$94,100.**

**ABATEMENT GRANTED:**

**ABATEMENT DENIED:**

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

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



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: April 26, 2021

RE: 2020 Abatement Recommendation

OWNER: Cusson, Paul & Francoise LLC  
P O Box 417  
Berlin, NH 03570

PROPERTY LOCATION: **198-4 Main Street** Map/Block/Lot: **000119-000016-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$271,800

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is known as the "Albert Theatre" in downtown Berlin. This building has 14,714 square feet of rentable area, originally built in 1910, and situated on 0.26 acres.

The property was visited last spring by the previous assessing firm for outstanding building permits on file. At that visit, the firm indicated that all interior work was finished.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the following:

1. The interior is poor and no interior renovation was completed in 2020;
2. Overall complete of the building is 20%;
3. An area of 20' x 61' labeled as utility storage is actually open with no roof, removed from sketch;
4. Originally listed as drywall, removed;
5. Originally listed as hardwood floors, removed;



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 198-4 Main Street/2020 Abatement Recommendation*

The assessing department will continue to monitor the progress of renovations and this property will be flagged to revisit in spring 2022.

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$271,800 to \$197,000.**

ABATEMENT GRANTED:

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ABATEMENT DENIED:

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

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



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: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Dupont, Armand & Shirley  
745 Lancaster Street  
Berlin, NH 03570

PROPERTY LOCATION: **745 Lancaster Street** Map/Block/Lot: **000129-000083-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$58,200

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 1,048 square feet of living area, originally built in 1920, and situated on 0.11 acres.

The taxpayer states that this home is valued too high due to the severe flooding issues on the lot which goes into the basement level. Their opinion of value is listed at \$30,000 in the abatement application but they have provided no market data to support this value.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the following:

1. The basement level is wet and added functional depreciation at 2%;
2. Second floor level changed from three quarter story to one half story;
3. Add secondary floor covering of "plywood panel";



**CORCORAN CONSULTING ASSOCIATES, INC.**

*Continued: 745 Lancaster Street/2020 Abatement Recommendation*

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$58,200 to \$52,900.**

**ABATEMENT GRANTED:**

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**ABATEMENT DENIED:**

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

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





**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:** April 18, 2021

**RE:** 2020 Abatement Recommendation

**OWNER:** Dupuis, Normand & Joan  
430 Derrah Street  
Berlin, NH 03570

**PROPERTY LOCATION:** 430 Derrah Street Map/Block/Lot: 000133-000088-000000

**PROPERTY TAX YEAR APPEALED:** 2020 **TAX ASSESSMENT APPEALED:** \$128,900

Dear Honorable Council Members:

The taxpayers have requested an abatement of property taxes paid in 2020. This property is a four-unit multifamily property with 3,852 square feet of living area, originally built in 1945 and situated on .51 acres.

The taxpayers state that they have completed their own "comparative market analysis" by supplying several property record cards. This is not a comparative market analysis. Their opinion of value at \$97,800 however, there is no adjustments for location, condition, or lot size in comparison to their property.

The taxpayers also erroneously state that Corcoran Consulting is out of business. Corcoran Consulting is very much in business and has been in business in New Hampshire for over 36 years.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The north side of the house siding is lifting and cracked;
2. Flat roof on north side of house is leaking - flat roof on a residence is an obsolescence in NH;
3. Interior is all original but maintained;
4. Area of basement that is labeled as finished is very old, wet and moldy.



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 430 Derrah Street/2020 Abatement Recommendation*

I would suggest a functional obsolescence added for the flat roof and roof leaking issues. Our recommendation is functional obsolescence of 5% added for 2020 tax year. I would also suggest, now that an interior inspection has been performed, lowering the overall condition of the property from "average" to "fair". Lastly, we suggest removing the label of finished basement "FBM" on the sketch and reclassifying it as "UBM" or unfinished due to its extremely poor condition.

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$128,900 to \$117,500.**

ABATEMENT GRANTED:

ABATEMENT DENIED:

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

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



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: April 22, 2021

RE: 2020 Abatement Recommendation

OWNER: ESW Realty, LLC  
65 Gray Road, 2<sup>nd</sup> Floor Box 4  
Falmouth, ME 04105

PROPERTY LOCATION: 9 Green Square Map/Block/Lot: 000118-000143-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$273,200

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a retail building with 1,971 square feet of rentable area situated on .37 acres.

The taxpayer's representative claims an opinion of value at \$100,000 to \$125,000 for the 2020 tax year. The tax representative has supplied two pages of data, but it is clearly referencing the appeal of the Dunkin Donuts in Gorham and is not referring to the Dunkin Donuts (the tenant of 9 Green Square) in Berlin.

This matter is pending before the Board of Tax and Land Appeals for the 2019 tax year. It is our recommendation that the City deny this application until resolution of 2019 matter.

**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: \_\_\_\_\_





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 Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Farrington, Richard & Anita  
2001 Hutchins Street  
Berlin, NH 03570

PROPERTY LOCATION: **2001 Hutchins Street** Map/Block/Lot: **000137-0000082-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$114,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family ranch style home with 1,646 square feet of living area, originally built in 1969 and situated on .54 acres.

The taxpayer states his opinion of value at \$85,000 for the 2020 tax year. There are no comparable sale properties, neighboring properties or other supportive documentation to support this opinion of value. The taxpayer states there are cracks in the basement; cracks in the living room and one bedroom; a shed in the back yard has collapsed this winter; garage is sinking and has no doors or siding; leaking in roof above sunroom; eve is rotting; sealed up fireplace; electric heat has been disconnected and now uses propane.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. Confirmed garage issues and reduced garage value to 10% good (from 20%);
2. Confirmed multiple leak issues;
3. Confirmed cracks in foundation;
4. Confirmed propane unit heaters;
5. Noted uneven floors;
6. Noted overall fair condition on the interior (was listed as average);
7. Shed value depreciated to 0%;



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 2001 Hutchins Street/2020 Abatement Recommendation*

We recommend that a 5% functional obsolescence be applied to account for deferred maintenance issues and change the overall condition of the home from average to fair. Lastly, remove the shed value and reduce the garage value to 10% good.

Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you **approve** this abatement application and reduce the 2020 assessed value from \$114,900 to \$105,300.

**ABATEMENT GRANTED:**

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

**ABATEMENT DENIED:**

\_\_\_\_\_

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



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: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Farrington, Richard & Anita  
2001 Hutchins Street  
Berlin, NH 03570

PROPERTY LOCATION: **Hutchins Street** Map/Block/Lot: **000137-0000082-000020**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$2,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a vacant lot of .56 acres. The taxpayers own an abutting single-family home at 2001 Hutchins Street.

The taxpayer does not provide an opinion of value and only states "the taxes are too high". The taxpayer states that the land is underwater and not buildable.

We requested the owner consent to an inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property is vacant;
2. The property was originally listed as unbuildable and was already granted a 90% reduction from full market value for the wet and unbuildable status;



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: Hutchins Street/2020 Abatement Recommendation*

The taxpayers have failed to quantify any of the three foundations to grant an abatement:

1. Errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Section E of the abatement application clearly states "Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient.

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

ABATEMENT GRANTED:

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ABATEMENT DENIED:

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

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





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: April 26, 2021

RE: 2020 Abatement Recommendation

OWNER: Grinnell, Joyce  
61 Denmark Street  
Berlin, NH 03570

PROPERTY LOCATION: **61 Denmark Street** Map/Block/Lot: **000127-000086-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$125,000

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 1,363 square feet of living area, originally built in 1917, and situated on 0.16 acres.

The taxpayer states that the home has two bedrooms and one full bathroom. The original property record card listed four bedrooms and two full bathrooms.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 20, 2021 with the owner. Mr. Ferreira noted the following:

1. Confirmed two bedrooms and one full bathroom;

No other data changes were noted.



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 61 Denmark Street/2020 Abatement Recommendation*

Based on the above information, I am recommending you **approve** this abatement application and reduce the 2020 assessed value from \$125,000 to \$115,900.

ABATEMENT GRANTED:

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ABATEMENT DENIED:

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

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



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: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: Hawkins, Barbara Ann  
1388 Napert Street  
Berlin, NH 03275

PROPERTY LOCATION: **1388 Napert Street** Map/Block/Lot: **000134-000014-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$59,500

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 1,150 square feet of living area, originally built in 1930, and situated on 0.11 acres.

The taxpayer states there are several deferred maintenance issues with the home and believes the value is only around \$35,000. We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 9, 2021 with the owner. Mr. Ferreira noted the following:

1. Attached garage is missing doors and open, change to unfinished storage;
2. Interior condition is poor;
3. Change overall building condition from "fair" to "poor";
4. Flooring is plywood;

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$59,500 to \$45,400.**

ABATEMENT GRANTED:

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

ABATEMENT DENIED:

\_\_\_\_\_

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





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: April 26, 2021

RE: 2020 Abatement Recommendation

OWNER: Langevin, Norman & Annette  
688 Blais Street  
Berlin, NH 03570

PROPERTY LOCATION: **Blais Street** Map/Block/Lot: **000132-000076-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$13,400

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a vacant residential lot of .11 acres with a single-story garage of 672 square feet.

The taxpayer states that their property taxes are too high and that their sale price in 2012 of \$58,500 should be the estimated value or less due to no improvements and overall depreciation. The abatement application is very clear to state that "taxes too high" is not a valid claim for an abatement. In addition, the sale price in 2012 (which was sold by a bank) is not reflective of market value for 4/1/2020.

Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the garage should have slightly more depreciation for its overall condition. The overall condition is reduced from 30% to 25%. No other changes are required.

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$13,400 to \$12,600.**

ABATEMENT GRANTED:

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ABATEMENT DENIED:

\_\_\_\_\_

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

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





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: April 26, 2021

RE: 2020 Abatement Recommendation

OWNER: Langevin, Norman & Annette  
688 Blais Street  
Berlin, NH 03570

PROPERTY LOCATION: **672 Blais Street** Map/Block/Lot: **000132-000056-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$72,800

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 1,470 square feet of living area, originally built in 1925, and situated on 0.45 acres.

The taxpayer states that their property taxes are too high and that their sale price in 2012 of \$58,500 should be the estimated value or less due to no improvements and overall depreciation. The abatement application is very clear to state that "taxes too high" is not a valid claim for an abatement. In addition, the sale price in 2012 (which was sold by a bank) is not reflective of market value for 4/1/2020.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the following:

1. The second story should be labeled as half story and not three quarter story;
2. Small second floor area of 15'x 6' should be removed from the sketch;



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 672 Blais Street/2020 Abatement Recommendation*

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$72,800 to \$70,400.**

**ABATEMENT GRANTED:**

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**ABATEMENT DENIED:**

\_\_\_\_\_

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

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





**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:** April 21, 2021

**RE:** 2020 Abatement Recommendation

**OWNER:** Lopez, Guy  
31 Williamson Avenue  
Berlin, NH 03570

**PROPERTY LOCATION: 31 Williamson Avenue Map/Block/Lot: 000125-000095-000000**

**PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$108,700**

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 1,752 square feet of living area, originally built in 1952, and situated on 0.18 acres.

The taxpayer states that this home is valued too high compared to some neighbors and due to the overall condition of the property. The field cards did not show an interior inspection being performed in recent years.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the following:

1. The interior is average to fair with repairs needed to front door, floors and stairs;
2. Kitchen and bathrooms not updated since 1980s;
3. Change story height on second floor from half story to expansion attic;
4. Change overall condition of building from "good" to "average" based on inspection;



**CORCORAN CONSULTING ASSOCIATES, INC.**

*Continued: 31 Williamson Avenue/2020 Abatement Recommendation*

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$108,700 to \$97,100.**

**ABATEMENT GRANTED:**

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**ABATEMENT DENIED:**

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

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



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 Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Love, Shirley A.  
691 Fourth Avenue  
Berlin, NH 03570

PROPERTY LOCATION: **691 Fourth Avenue** Map/Block/Lot: **000110-000051-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$53,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family conventional style home with 1,184 square feet of living area, originally built in 1930 and situated on .11 acres.

The taxpayer states his opinion of value at \$30,000 for the 2020 tax year. There is no supportive documentation to follow up this opinion. The taxpayer states a long list of interior and exterior repairs that are needed. It should be noted that the property was listed for sale in June 2020 for an asking price of \$48,000.

We requested the owner consent to an interior inspection, and it was granted earlier in the winter during our cycled inspection process. Our staff data inspector, Aaron Rissi, inspected the property on February 10, 2021 with the owner. Mr. Rissi noted the following:

1. Siding is peeling and need to be painted;
2. Gutters in disrepair and damaged from ice buildup;
3. Ceilings are falling down and have water damage in several rooms;
4. Floor in the kitchen is sagging;
5. Windows are 50+ years old;
6. Overall fair to poor condition.



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 691 Fourth Avenue/2020 Abatement Recommendation*

We recommend the overall condition be changed from "fair" to "poor" and to apply a 3% functional obsolescence for several deferred maintenance issues as noted above.

Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$53,900 to \$47,800.**

**ABATEMENT GRANTED:**

**ABATEMENT DENIED:**

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

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



**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 Barrett, Assessing Clerk

**FROM:** Monica Hurley, CNHA, Assessing Agent

**DATE:** April 18, 2021

**RE:** 2020 Abatement Recommendation

**OWNER:** McKenzie, Alva + Gisele  
P O Box 634  
Berlin, NH 03570

**PROPERTY LOCATION: 123 Jericho Road Map/Block/Lot: 000106-0000016-000000**

**PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$35,000**

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property was a ranch style home with 880 square feet of living area, originally built in 1970 and was situated on .34 acres. The taxpayers own an abutting single-family home at 125 Jericho Road. The owners purchased this abutting property from the prior owners and was not placed on the open market for sale.

The taxpayer states that the property was demolished in June 2020. By law, we must assess what is there as of April 1. The taxpayers state that they were unable to demolish the property by April 1 due to COVID-19 issues. Additionally, the current owners did not take possession of this property until May 26, 2020 which they also attribute delays of taking ownership due to COVID-19.

Our office has confirmed that the building has been demolished. It should be noted that this property suffered significant fire damage in 2019 and the prior contracted assessor confirmed the fire damage and depreciated the building for 4/1/2020. The 2021 assessment will be for land and the existing shed on the property.



**CORCORAN CONSULTING ASSOCIATES, INC.**

*Continued: 123 Jericho Road/2020 Abatement Recommendation*

The taxpayers have failed to quantify any of the three foundations to grant an abatement:

1. Errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

We can sympathize with delays in ownership and demolition which both took place after April 1, we must adhere to the law and assess as of April 1.

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

**ABATEMENT GRANTED:**

**ABATEMENT DENIED:**

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

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



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: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: Michael Nicoletti, Trstee of  
Robert & Christine Irrev Trust  
255 Howard Street  
Berlin, NH 03570

PROPERTY LOCATION: 255 Howard Street Map/Block/Lot: 000138-000013-000000  
PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$130,100

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 1,196 square feet of living area. This home was originally built in 1968 and is situated on 1.10 acres.

The taxpayer states the value of the land is too high based on prior abatements granted. The revaluation process does not utilize prior abatements when establishing new values. The prior abatement in 2018 lowered the taxpayer's neighborhood code from 70 to 50 but left the rest of the neighbors at 70. The revaluation corrected this inconsistency.

The taxpayer has failed to quantify any of the three foundations to grant an abatement:

1. Discovered errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

**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:

\_\_\_\_\_

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

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







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: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: John & Lucia Morley  
258 School Street  
Berlin, NH 03570

PROPERTY LOCATION: **258 School Street** Map/Block/Lot: **000119-000070-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$93,200

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property was classified in our appraisal system as a two-unit home with 3,708 square feet of living area situated on .11 acres.

The taxpayer states his opinion of value at \$79,000 for the 2020 tax year. The owners claim that this was their purchase price in 2016 and they do not believe the property has appreciated since that time. The most recent real estate market shows differently. Market increases just between 2018 to 2020 were at 15%.

Secondly, the taxpayers state that this is not a two-family home but rather a single-family dwelling. Since the field card shows no interior inspection in recent years, we requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the property owner. Mr. Ferreira observed the following:

1. The property is in fact a single family home;
2. Originally listed as a style of "two-unit" now corrected to "conventional" style;
3. Added secondary wall cover of "plywood panel";
4. Reduced overall condition of the building from "good" to "average" based on interior inspection;
5. Changed third floor story height from half story to expansion attic area;



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 258 School Street/2020 Abatement Recommendation*

The taxpayer has failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (as noted above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

The overall value increased due to the change in use and style from two-unit to single-family. For the 2020 market, the single family, conventional style homes were selling for much more than two-unit dwellings. Based on these changes, the assessment has actually increased to \$99,000.

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

ABATEMENT GRANTED:

\_\_\_\_\_

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

ABATEMENT DENIED:

\_\_\_\_\_

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



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: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: Omegalink International, LTD  
P O Box 2152  
Campton, NH 03223

PROPERTY LOCATION: **566 Burgess Street** Map/Block/Lot: **000130-000244-000001**  
PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$22,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as an apartment building with six units originally built in 1930, and situated on 0.11 acres.

The taxpayer states the value of the building should be zero because it is a vacant and blighted property. Between the revaluation and the hearing process last summer, the final assessment is \$22,100. The land is at \$7,500 and the building value is at \$14,600. We have the overall building value at 8% good.

The taxpayer has failed to quantify any of the three foundations to grant an abatement:

1. Discovered errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

**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: \_\_\_\_\_





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: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Raymond, Yvan  
19 Corbin Street  
Berlin, NH 03570

PROPERTY LOCATION: **19 Corbin Street** Map/Block/Lot: **000114-000043-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$67,900

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 1,319 square feet of living area, originally built in 1922, and situated on 0.17 acres.

The taxpayer states that this home is valued too high due to the overall condition of the property with much deferred maintenance needed.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the following:

1. The interior is fair;
2. Exterior needs new roof and siding;
3. A first-floor area of 17 x 7 was showing as finished living area but is actually enclosed porch;
4. Enclosed porch area of 12 x 6 is actually unfinished;
5. Unfinished raised basement is actual standard level unfinished basement;
6. Overall condition from "average" to "fair";
7. Two sheds and lean-to reduce overall condition from 40% good to 30% good;
8. Small land topography issue applying 5% off market value to land;



**CORCORAN CONSULTING ASSOCIATES, INC.**

*Continued: 19 Corbin Street/2020 Abatement Recommendation*

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$67,900 to \$61,600.**

**ABATEMENT GRANTED:**

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**ABATEMENT DENIED:**

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

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



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 Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Riff, William  
45 Franklin Street  
Berlin, NH 03570

PROPERTY LOCATION: **51 Western Avenue** Map/Block/Lot: **000114-0000042-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$57,400

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family conventional style home with 1,730 square feet of living area, originally built in 1890 and situated on .41 acres.

The taxpayer states his opinion of value at \$27,500 for the 2020 tax year. This opinion appears to be based on a market analysis dated January 2017. This market analysis is not applicable for the 2020 tax year. The taxpayer cites three comparable properties at 458 Willard St, 50 Wentworth Ave; and 456 First Ave. The first at 458 Willard St was a mobile home that sold for \$2,677 from the City of Berlin and now has been demolished. The second at 50 Wentworth Ave sold for \$46,000 in 2019 as an unqualified sale between landlord and tenant, it is currently assessed for \$65,800. The third at 456 First Ave is not a recent sale and is currently assessed for \$95,300. The taxpayer has not made any comparisons to the subject property with these properties listed.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has no heat on the second and third floors;
2. The third floor was listed as a half story and it is actually considered finished attic based on the wall weight/roof line;



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 51 Western Ave/2020 Abatement Recommendation*

We recommend the sketch change of half story to attic and apply a 5% functional obsolescence for no central heat on the second and third floors.

Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$57,400 to \$51,100.**

**ABATEMENT GRANTED:**

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

**ABATEMENT DENIED:**

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





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 Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Rosa, David Joseph  
17 Garner Avenue  
Salem, NH 03079

PROPERTY LOCATION: **100 Mason Street** Map/Block/Lot: **000119-000142-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$76,600

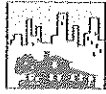
Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property was originally classified as a 4-unit apartment building with 2,214 square feet of living area, originally built in 1920 and situated on 0.09 acres.

The taxpayer states that this property is a three-unit building and not a four-unit building. The taxpayer also states that they purchased the property in November 2020 and the taxes have doubled. We are not clear on doubled from what starting point since the purchase was made after the revaluation was completed this past summer. It should also be noted that the taxpayer purchased this property for a recorded sale price of \$96,533.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has three units; 1<sup>st</sup> floor is a three-bedroom unit; 2<sup>nd</sup> floor has (2) one-bedroom units;
2. Corrected bathroom count from 4 full baths to 3 full baths.



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 100 Mason Street/2020 Abatement Recommendation*

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$76,900 to \$70,600**

**ABATEMENT GRANTED:**

**ABATEMENT DENIED:**

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\_\_\_\_\_

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

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



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: March 22, 2021

RE: 2020 Abatement Recommendation

OWNER: Tofanelli, Paul  
105 Wight Street  
Berlin, NH 03570

PROPERTY LOCATION: **105 Wight Street** Map/Block/Lot: **000109-000035-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$43,200

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family conventional style home with 1,454 square feet of living area, originally built in 1900 and situated on .19 acres.

The taxpayer states that the valuation of the home for 2020 should be the same as the granted abatement value from 2019 of \$28,600 and since there have been no physical changes to the property, the property value should be the same. This argument is not a valid claim for an abatement of taxes. As this Board is aware, any time a revaluation takes place, it is to achieve values anew. Prior abatements are not held in perpetuity.

We requested the owner consent to an interior inspection and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. Two bedrooms not three as the 3<sup>rd</sup> room labeled as a bedroom had no closet and thus changed the bedroom count from 3 to 2;
2. Roof needs repair;
3. Interior walls are plywood panel, not plaster;
4. The overall interior condition to be poor.
5. The detached garage was in very poor condition and was unsafe;
6. Added depreciation to account for an open electrical box, wooden lolly columns and a collapse chimney.



CORCORAN CONSULTING ASSOCIATES, INC.

*Continued: 105 Wight Street / 2020 Abatement Recommendation*

We recommend that these data corrections are made and the revised assessment should be \$33,900 for the 2020 tax year. Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$43,200 to \$33,900.**

**ABATEMENT GRANTED:**

**ABATEMENT DENIED:**

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

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



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: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Vinyard, Don & Diane  
736 Sixth Avenue  
Berlin, NH 03570

PROPERTY LOCATION: **737 Sixth Avenue** Map/Block/Lot: **000110-000140-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$54,400

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 928 square feet of living area, originally built in 1926, and situated on 0.34 acres.

The taxpayer states that this home is completely gutted on the inside and not habitable in its current state. Our revaluation process only examined the exterior and it was noted that the property was in poor condition. The field cards did not show an interior inspection being performed in recent years.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 6, 2021 with the owner. Mr. Ferreira noted the following:

1. The property is indeed completely gutted on the inside and is not habitable in its current state;
2. Changed the overall condition to Very Poor;
3. Applied an overall condition factor of 10% good to the building;



**CORCORAN CONSULTING ASSOCIATES, INC.**

*Continued: 737 Sixth Avenue/2020 Abatement Recommendation*

**Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$54,400 to \$29,500.**

**ABATEMENT GRANTED:**

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**ABATEMENT DENIED:**

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

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