



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 1, 2021

RE: 2020 Abatement Recommendation

OWNER: 22 Gerrish Street Properties LLC  
316 West Road  
Hampstead, NH 03841

PROPERTY LOCATION: **22 Gerrish Street** Map/Block/Lot: **000118-000052-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$83,800

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a four-unit apartment building with 3,145 square feet of living area. Originally built in 1940 the building is situated on .09 acres.

Our office requested an interior inspection of the property and that inspection was completed on May 5, 2021. Our staff appraiser, Jay Ferreira, only found a minor sketch change to be made and reclassified the overall condition of the property from "fair" to "poor".

The taxpayer lists three sales and one assessment comparable. Two of the three sales were unqualified by the assessing department. The one compared assessment was under construction during the 2020 tax year and thus not comparable to the subject. Below is a list of qualified sales in Berlin of 4 units:

SF	CNS_STYLE_DESC	YR	NBHD	ACRES	ID #	TOTAL 2020 AV	MAP	LOT	LOCATION	PRICE	QUAL	SALE DATE
4101	Res Apt 4+	1930	20	0.46	663	112000	114	1	758 GLEN AVENUE	92500	Q	5/31/19
3004	Res Apt 4+	1897	20	0.11	1015	78700	118	188	36 DEVENS STREET	80000	Q	2/28/20
3547	Res Apt 4+	1900	50	0.17	1118	78600	119	80	88 CHURCH STREET	75000	Q	8/31/20
3072	Res Apt 4+	1900	20	0.11	1161	68200	119	123	199 COLE STREET	69000	Q	12/12/18
4410	Res Apt 4+	1890	20	0.14	1169	119400	119	132	81-83 GRANITE STREET	120000	Q	11/13/18
3749	Res Apt 4+	1891	40	0.13	1188	100200	119	151	138 EMERY STREET	74000	Q	10/27/20
2472	Res Apt 4+	1920	50	0.13	1601	92200	120	63	347 MADISON AVENUE	110533	Q	10/7/20
3960	Res Apt 4+	1920	50	0.11	1649	113300	120	115	250 MADISON AVENUE	109000	Q	4/1/19
2520	Res Apt 4+	1920	50	0.23	1679	93500	120	145	441 WILLARD STREET	107533	Q	5/26/20
3426									AVERAGE	93063		
3547									MEDIAN	92500		



Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$83,800 to \$80,300.

**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: May 25, 2021

RE: 2020 Abatement Recommendation

OWNER: Arsenault, Richard & Anita  
428 High Street  
Berlin, NH 03570

PROPERTY LOCATION: Church Street Map/Block/Lot: 000120-000324-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$27,300

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a vacant, residential lot of .50 acres.

The taxpayer states an opinion of value to be \$2,790 based on a neighbor's property on Prospect Street with a value of \$2,400. This lot referenced has .43 acres and was deemed as unbuildable. We have no indication that the subject property is unbuildable.

During the revaluation, our office typically applied what is called an "abutter owner" condition factor. This factor is 50% of full market value which helps the homeowner keep their abutting property and promote open space. This property should have received the abutter factor but because the property owners live on High Street and their abutting lot is on Church Street, this was likely missed during the field review process. Our office has applied this 50% adjustment on the subject property which is consistent with other abutter lots in the City.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$27,300 to \$13,600.

**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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Beals, George + Gloria  
P O Box 73  
Berlin, NH 03570

PROPERTY LOCATION: **665 Fourth Avenue** Map/Block/Lot: **000110-000048-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$51,100

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 1,008 square feet of living area. Originally built in 1925 the home is situated on .11 acre.

The taxpayers state the home needs many repairs and the topography of the lot is an issue. Our office requested an interior inspection and we were declined.

The property is already receiving an adjustment on the land portion for topography and wetland issues. The building has already been given an overall condition grade of "fair" while noting the interior maintenance issues needed. Any lower grading of the building would require an interior inspection.

The taxpayer states an opinion of value at \$35,000 and lists three sales in the City to compare to the subject property. The first sale listed at 16 Gendron Street does not exist. We found a sale at 657 Gendron Street in November 2020 for \$55,000. Sales listed at 108 Denmark Street and 156 Main Street were both considered unqualified sales by the Assessing Office. In addition, 156 Main Street is a commercial property and is in no way comparable to the subject property.

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

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: May 30, 2021

RE: 2020 Abatement Recommendation

OWNER: Chambers, Zuri  
61 Flint Street  
Berlin, NH 03570

PROPERTY LOCATION: **61 Flint Street** Map/Block/Lot: **000121-000127-000000**  
PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$111,300

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 1,276 square feet of living area. Originally built in 1970 the home is situated on .36 acres.

The taxpayer purchased the property in June 2019 for a recorded sale price of \$67,400. The applicant failed to complete the application in full. Section D of the uniform abatement application states that the taxpayer must list all properties owned within the municipality whether being appealed. The taxpayer wrote "N/A" but owns two vacant lots on Flint Street (121-126 of .18 acres and 127-010 of .18 acres).

The taxpayer has supplied the fee appraisal utilized for the sale transaction of June 2019. Comparable 1 is unqualified; Comparable 2 sold for \$75,500 and was unqualified as well. This comparable resold in November 2020 for \$90,000 and is 15 years older than the subject property and only has 972 square feet of living area; Comparable 3 was an unqualified bank sale.

The property owner consented to an interior inspection which was conducted by Mr. Jay Ferreira on May 6, 2021. Some minor data corrections were made:

1. Heat type is electric baseboard, not oil
2. Finished basement area less than originally recorded on property card
3. Additional depreciation on two exterior patio areas

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$111,300 to \$102,900.

**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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Cotnoir, Daniel + Lynn  
177 Cates Hill Road  
Berlin, NH 03570

PROPERTY LOCATION: **177 Cates Hill Road** Map/Block/Lot: **000406-000016-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$226,670

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 2,522 square feet of living area. Originally built in 1910 the home is situated on 86 acres of which 85 acres are enrolled into current use.

This property has a tower site assessment for Time Warner Cable which was valued by the City's Utility Appraiser, George Sansoucy, at \$62,500. The taxpayer states this value should be \$100,000. We are unclear why this should be, and we defer to the opinion of value listed by the Utility Appraiser.

Secondly, the taxpayer states the barn value should be valued less as it is falling down. The barn value is already depreciated to 10% good. Short of the taxpayer removing the barn, the valuation will remain on the property record card.

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

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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Cotnoir, Daniel + Lynn  
177 Cates Hill Road  
Berlin, NH 03570

PROPERTY LOCATION: **Cates Hill Road** Map/Block/Lot: **000406-000020-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$545,793

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a vacant lot with outbuildings consisting of several cellular tower sites. The lot has 31.80 acres of which 30.90 acres are enrolled into current use.

Per the taxpayer, the tower site listed for FairPoint Communications was vacant. All tower values were generated by the City's Utility Appraiser, George Sansoucy. The Assessing Department reached out to Mr. Sansoucy's office, and his office confirmed that the site originally listed as FairPoint Communications is vacant and that site value should be removed from the property record card.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$545,793 to \$445,793.

**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: May 30, 2021

RE: 2020 Abatement Recommendation

OWNER: DWP Berlin Realty LLC  
40 Jericho Road  
Berlin, NH 03570

PROPERTY LOCATION: **40 Jericho Road** Map/Block/Lot: **000108-000012-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$1,408,400

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property has two buildings on the lot. The first building is classified as an industrial building originally built in 1990 with 53,851 square feet of rentable area and situated on 11.73 acres. The second building is metal garage of 120' x 60' which was originally built in 1987. The prior total 2019 valuation was \$1,058,000 and this particular property saw a very large increase in value which was much higher than the "average" commercial increase of 10% for the 2020 revaluation. This was partly due to functional and economic added depreciations being removed during the revaluation process as those were placed previously with no notations as to why.

The taxpayer requested an interior inspection of the property and that was completed on January 11, 2021, by Mr. Jay Ferreira with the owner. During his interior inspection the following data was corrected:

1. Building reclassified from manufacturing to warehouse
2. Removed plywood panel wall as secondary wall covering
3. Removed carpet flooring as secondary floor covering
4. Changed forced hot air ducted heat to forced hot air no duct work
5. Added functional depreciation for deferred maintenance issues
6. Added economic depreciation for "dead" space not rented or utilized; building is approximately 75% vacant and single tenant uses about 25% of the buildings

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$1,408,400 to \$1,167,900.

**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: May 30, 2021

RE: 2020 Abatement Recommendation

OWNER: DWP Berlin Realty LLC  
40 Jericho Road  
Berlin, NH 03570

PROPERTY LOCATION: **40 Jericho Road (Building only)** Map/Block/Lot: **000108-000012-0000L2**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$668,700

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as an office building originally built in 1987 with 9,290 square feet of rentable area. There is no land assessment as it sits on the 11.73 acres of 108-012. The prior total 2019 valuation was \$367,300 and this particular property saw a very large increase in value which was much higher than the "average" commercial increase of 10% for the 2020 revaluation. This was partly due to functional and economic added depreciations being removed during the revaluation process as those were placed previously with no notations as to why.

The taxpayer requested an interior inspection of the property and that was completed on January 11, 2021, by Mr. Jay Ferreira with the owner. During his interior inspection the following data was corrected:

1. Basement areas classified as finished need remodeling, in poor condition
2. Stucco siding falling off building
3. Added functional depreciation for deferred maintenance issues
4. Added economic depreciation for "dead" space not rented or utilized

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$668,700 to \$411,700.

**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: May 30, 2021

RE: 2020 Abatement Recommendation

OWNER: DWP Berlin Realty LLC  
40 Jericho Road  
Berlin, NH 03570

PROPERTY LOCATION: **Jericho Road** Map/Block/Lot: **000108-000017-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$16,600  
Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a vacant lot in the RR zone with 1.20 acres.

This lot is between the St. Lawrence and Atlantic railroad and the Dead River. We are recommending an adjustment for location and topography for those stated reasons.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$16,600 to \$14,200.

**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: May 30, 2021

RE: 2020 Abatement Recommendation

OWNER: DWP Berlin Realty LLC  
143 East Milan Road  
Berlin, NH 03570

PROPERTY LOCATION: **143 East Milan Road** Map/Block/Lot: **000404-000032-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$946,300

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a light industrial building originally built in 1970 with 45,780 square feet of rentable area and situated on 5.90 acres. The prior 2019 valuation was \$392,500 and this particular property saw a very large increase in value which was much higher than the "average" commercial increase of 10% for the 2020 revaluation. This was partly due to functional and economic added depreciations being removed during the revaluation process as those were placed previously with no notations as to why.

The taxpayer requested an interior inspection of the property and that was completed on February 23, 2021, by me personally with the owner. During my interior inspection the following data was corrected:

1. Originally constructed in 1965, not 1970
2. Building reclassified to warehouse from light industrial
3. Occupancy changed from 7 to 1 (single tenant property)
4. Heat/AC commercial detail removed (no central air conditioning)
5. Baths/Plumbing detail changed from "average" to "fair"
6. Added functional depreciation for deferred maintenance issues
7. Added economic depreciation for "dead" space not rented or utilized

**Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$946,300 to \$439,300.**

**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: May 30, 2021

RE: 2020 Abatement Recommendation

OWNER: DWP Berlin Realty LLC  
143 East Milan Road  
Berlin, NH 03570

PROPERTY LOCATION: **Industrial Park Road** Map/Block/Lot: **000404-000029-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$30,400  
Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a vacant lot in the industrial zone with 3.87 acres. This property has road frontage on Industrial Park Road and East Milan Road.

This lot abuts the property owned by the taxpayer at 143 East Milan Road. We are recommending an adjustment for abutter lot value as well as minor topography issues.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$30,400 to \$23,600.

**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: May 30, 2021

RE: 2020 Abatement Recommendation

OWNER: DWP Berlin Realty LLC  
143 East Milan Road  
Berlin, NH 03570

PROPERTY LOCATION: **Industrial Park Road** Map/Block/Lot: **000404-000031-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$32,500  
Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a vacant lot in the industrial zone with 5.60 acres and abuts Horne Brook.

This lot abuts the property owned by the taxpayer at 143 East Milan Road. We are recommending an adjustment for abutter lot value as well as minor topography and wetland issues.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$32,500 to \$25,600.

**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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Fontaine, Holly + Adam  
7 Country Lane  
Gorham, NH 03581

PROPERTY LOCATION: **508 Hillside Avenue** Map/Block/Lot: **000128-000024-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$70,000

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 1,288 square feet of living area. Originally built in 1920 the home is situated on .18 acres.

This property was owned by the City of Berlin until September 3, 2020 when the current taxpayers purchased it for a recorded sale price of \$7,800 (\$15,500 less back taxes owed). The taxpayers state the property has extreme water damage and mold issues and has been vacant for over three years. They also state the furnace does not work and there is no heat or water. All plumbing fixtures are broken and there are no doors on the detached garage.

The property was reviewed in September 2020 and again in April 2021 and these issues were confirmed on site. We have applied depreciation to the property and have flagged it for review in 2022 to see if repairs have been made.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$70,000 to \$36,200. *\*The taxpayers are only aggrieved of taxes for the 2020 tax year from September 3, 2020 and will be refunded accordingly\**

**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: May 30, 2021

RE: 2020 Abatement Recommendation

OWNER: Galinis, Peter  
341 Church Street  
Berlin, NH 03570

PROPERTY LOCATION: **341 Church Street** Map/Block/Lot: **000120-000314-000001**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$95,500

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 2,280 square feet of living area. Originally built in 1916 the home is situated on .29 acres.

The taxpayer had the property listed on the market in June 2020 for \$89,900. The taxpayer listed an opinion of value to be \$45,000 and goes on to list five sales to compare but four of the five sales listed are unqualified. The taxpayer goes on to list several "incorrect items" on the property record card, but when our office requested an interior inspection of the property by phone on February 24, 2021, we were later denied. Our office must be able to see these incorrect items for ourselves before any changes can be made.

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

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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Gardner, Steven + Debra  
14 Grandview Drive  
Berlin, NH 03570

PROPERTY LOCATION: **14 Grandview Drive** Map/Block/Lot: **000122-000019-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$179,200

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 1,722 square feet of living area. Originally built in 2003 the home is situated on 1.00 acre.

The taxpayers are stating the value of the land at \$44,600 is the only point of their contention and it should be lower. However, when challenging an assessment and market value, the entire estate needs to be considered and not just one element. There is no opinion of market value for the entire property presented for subject property.

The taxpayers should have supplied a market analysis or fee appraisal to determine if the assessment is reflective of market value or not as of 4/1/2020. This City presents a sale of note at 19 Grandview Drive which sold on February 26, 2020 for \$244,000. This property is slightly larger for land and building with 2.41 acres and 2,129 square feet of living area. This lot also has an inground pool and detached garage. These items would all contribute to a higher market value than the subject property which is reflective of the sale price. However, the building is older with a year built of 1987.

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

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: May 25, 2021

RE: 2020 Abatement Recommendation

OWNER: LeClerc, Mark  
21 Hitchcock Drive  
Gorham, NH 03581

PROPERTY LOCATION: **Upper Church Street** Map/Block/Lot: **000121-000060-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$35,500

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a vacant, residential lot of 4.00 acres.

The taxpayer did not provide an opinion of value in the application but did include two pages from an appraisal done in 2005 with a value conclusion of \$5,000. The taxpayer states the topography is very steep and has some wetland areas and is irregular in shape.

A review of the property indicated steep topography and access issues. There were no obvious signs of wetlands. Our office has applied some topography discount to the lot.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$35,500 to \$26,700.

**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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Leveille, Serge  
137 Bridge Street  
Berlin, NH 03570

PROPERTY LOCATION: Jericho Road Map/Block/Lot: 000410-000001-000010

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$45,355

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a seasonal cabin with 720 square feet of living area. Originally built in 1950 the cabin is situated on 12.10 acres of which 11.10 acres is in current use.

The taxpayer states that the cabin's roof collapsed in the winter of 2020 and thus cannot be used. The taxpayer states the structure will be removed in the future. There is no opinion of value listed. Our office tried to locate the cabin in April 2021 but was not successful as it is not even on our tax maps. Estimating what the taxpayer has stated, we have adjusted the overall condition from "average" to "very poor" and applied additional depreciation for the roof collapse. The taxpayer should notify the assessing office once the structure has been removed and include before and after photographs for our records.

In addition, we have applied condition factors on the land to account for access and wetland issues.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$45,355 to \$30,955.

**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: May 25, 2021

RE: 2020 Abatement Recommendation

OWNER: Menard, Michael S  
Scroggins, Tamara J  
8 Isabell's Way  
Siasconset, MA 02564

PROPERTY LOCATION: **Grandview Drive** Map/Block/Lot: **000122-000016-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$48,400

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a vacant, residential lot of 3.52 acres.

The taxpayer states an opinion of value to be \$35,000 based on their purchase of the lot in 2020. They have provided a fee appraisal that they obtained for the purchase of the lot with an opinion of value conclusion of \$35,000. This lot had been listed for sale since 2018 with an asking price of \$39,900. The registry shows the property was purchased by the taxpayers for \$37,533.

There are some views and potential views when the lot is cleared but they did not contribute to value as seen by the sale price. There were no view adjustments on property. There are some minor topography issues to make the lot ready to build upon therefore we have applied some topography discount to the lot.

**Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$48,400 to \$38,700. This revised value is within 4% of the sale price which is acceptable by mass appraisal standards.**

**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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Mike & Mike, LLC  
5 Maiden Cove Lane  
Cape Elizabet, ME 04107-1508

PROPERTY LOCATION: **46 High Street** Map/Block/Lot: **000119-000109-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$64,400

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 2,339 square feet of living area. Originally built in 1892 the home is situated on .11 acres.

The taxpayer has provided a market analysis with a suggested listing price of \$39,666. It is likely that the sales used in the analysis (list I do not see in the file) were unqualified and or distressed properties. The subject property was purchased by the taxpayer in January 2018 and then they subsequently put many renovations including new wiring throughout, new plumbing lines, new roof, and overall interior renovations throughout 2018 and 2019.

Our research shows the following for two family dwellings that sold in Berlin with similar square feet:

SF	BLDG STYLE	Yr	Nbhd	Acres	Vision #	2020 Assessed	Map	Blk	Lot	Location	Sale Price	Sale Date
2128	Two Family	1950	40	0.12	2793	68000	128	117	0	133 SPRUCE ST	\$76,533	07/24/20
2184	Two Family	1956	20	0.11	268	80000	110	76	0	794 FIFTH AVE	\$85,000	11/20/20
2226	Two Family	1910	50	0.11	1646	61500	120	112	0	142 STATE ST	\$60,000	06/12/20
2262	Two Family	1966	60	0.20	562	86000	112	29	0	264 FIRST AVE	\$82,500	01/02/20
2428	Two Family	1912	50	0.27	1885	75200	120	356	0	143 PROSPECT ST	\$64,500	12/13/19
2246	AVERAGE									AVERAGE	\$73,707	
2226	MEDIAN									MEDIAN	\$76,535	



CORCORAN CONSULTING ASSOCIATES, INC.

***Continued: 46 High Street/2020 Abatement Recommendation***

Our office conducted an interior inspection of the property on May 6, 2021 and found no data corrections were warranted.

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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Poulin, Lydia C  
45 Jericho Road  
Berlin, NH 03570

PROPERTY LOCATION: **45 Jericho Road** Map/Block/Lot: **000108-000009-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$110,600

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 (including an in-home business of a hair salon) with 1,393 square feet of living area. Originally built in 1900 the home is situated on 3.70 acres.

The taxpayer states an opinion of value at \$80,000 but does not provide any comparable sale properties to make this determination. The taxpayer lists a neighboring property assessment at 39 Jericho Road but is smaller in square feet and acres.

Our department requested an interior inspection with the homeowner but Ms. Poulin declined stating she had "a business to run and jury duty". This property was also part of our cycled inspection area for 2021 and we made a visit to the property as part of that process and we were refused entry on February 11, 2021.

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

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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Riendeau, Gerald & Doris  
409 Derrah Street  
Berlin, NH 03570

PROPERTY LOCATION: **413 Derrah Street** Map/Block/Lot: **000133-000029-000000**

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 was classified as a single-family home with 1,181 square feet of living area. Originally built in 1920 the home was situated on .13 acres.

This property was owned by the City of Berlin until the City sold the property to the above taxpayers on September 8, 2020. The taxpayers believe that they should not pay taxes on the home for the remainder of the tax year (December 2020 through April 2021) as they torn down the home and shed on November 10, 2020.

State of New Hampshire law requires the City to assess property as it stands as of any given April 1. April 1 is the lien date for taxation. Even though the owners took down the property, it is still taxable by law because it was there as of April 1, 2020.

Our department has confirmed the demolition of the property and the land only valuation will be in place for the first issue 2021 tax bill.

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

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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Roy, Douglas + Deborah  
214 Hillsboro Street  
Berlin, NH 03570

PROPERTY LOCATION: **Hillsboro Street** Map/Block/Lot: **000117-000005-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$21,800

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a vacant residential lot with 1.07 acres.

The taxpayer has listed this lot for sale last summer with an asking price of \$19,000. The property just sold on March 2, 2021 for a recorded sale price of \$15,000.

Our office has reviewed the lot and have applied some additional topography adjustments. The lot has a very steep drop to the back.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$21,800 to \$15,600.

**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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Side X Suites, LLC  
88 Eighth Street  
Berlin, NH 03570

PROPERTY LOCATION: **205 Finland Street** Map/Block/Lot: **000127-000111-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$62,100

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 1,224 square feet of living area. Originally built in 1900 the home is situated on .23 acre.

Our office requested an interior inspection and that was declined. The taxpayer states there are no data errors and is only challenging the market value. The taxpayer lists several sales, many which were unqualified by the Assessing Department.

The Assessor's Office presents the following sales as comparable to the subject for style and living area:

SF LIVING	STYLE	YR	NBHD	ACRES	ID #	2020 AV	MAP	LOT	UNIT	LOCATION	PRICE	QUAL	SALE DATE
1176	Conventional	1930	40	0.11	2815	67900	128	139	0	146 ELM STREET	\$69,000	Q	10/30/19
1234	Conventional	1910	30	0.11	3044	57600	129	114	0	638 ROCKINGHAM ST	\$44,700	Q	11/09/19
1235	Conventional	1905	50	0.14	1737	68800	120	203	0	212 PARK STREET	\$69,000	Q	01/22/20
1240	Conventional	1900	40	0.50	3518	83000	132	12	0	700 KENT STREET	\$119,000	Q	10/01/20
1242	Conventional	1900	30	0.34	3033	83700	129	102	0	641 KING STREET	\$80,000	Q	08/21/20
1253	Conventional	1917	40	0.25	3727	68300	133	54	0	800 KENT STREET	\$70,000	Q	07/17/20
1269	Conventional	1934	30	0.29	3254	90300	130	194	0	512 HILLSBORO ST	\$76,000	Q	09/30/20
1280	Conventional	1926	20	0.11	895	60400	118	57	0	496 FIRST AVENUE	\$80,000	Q	05/14/20
1286	Conventional	1921	40	0.50	3729	85500	133	56	0	788 KENT STREET	\$90,000	Q	10/16/19
1291	Conventional	1910	20	0.15	1412	68700	119	381	0	665 SECOND AVE	\$72,000	Q	08/28/20
1293	Conventional	1932	60	0.29	2472	101000	127	80	0	49 SWEDEN STREET	\$91,000	Q	01/17/20
1296	Conventional	1915	30	0.23	3210	64800	130	145	0	222 GRAFTON ST	\$70,000	Q	09/28/20
1258										AVERAGE	\$77,558		
1261										MEDIAN	\$74,000		





**CORCORAN CONSULTING ASSOCIATES, INC.**

**Continued: 205 Finland Street/2020 Abatement Recommendation**

The sales of similar homes in the City shows no indication that the property is over assessed.

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

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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Side X Suites, LLC  
88 Eighth Street  
Berlin, NH 03570

PROPERTY LOCATION: **28 Seventh Street** Map/Block/Lot: **000127-000260-000000**  
PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$83,200

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 1,278 square feet of living area. Originally built in 1922 the home is situated on .23 acre.

Our office requested an interior inspection and that was declined. The taxpayer states there are no data errors and is only challenging the market value. The taxpayer lists several sales, many which were unqualified by the Assessing Department.

The Assessor's Office presents the following sales as comparable to the subject for style, age, living area and overall condition:

SF LIVING	STYLE	YR	NBHD	ACRES	ID #	2020 AV	MAP	LOT	UNIT	LOCATION	PRICE	QUAL	SALE DATE
1240	Conventional	1900	40	0.50	3518	83000	132	12	0	700 KENT ST	\$119,000	Q	10/01/20
1253	Conventional	1917	40	0.25	3727	68300	133	54	0	800 KENT ST	\$70,000	Q	07/17/20
1269	Conventional	1934	30	0.29	3254	90300	130	194	0	512 HILLSBORO ST	\$76,000	Q	09/30/20
1280	Conventional	1926	20	0.11	895	60400	118	57	0	496 FIRST AVE	\$80,000	Q	05/14/20
1286	Conventional	1921	40	0.50	3729	85500	133	56	0	788 KENT ST	\$90,000	Q	10/16/19
1291	Conventional	1910	20	0.15	1412	68700	119	381	0	665 SECOND AVE	\$72,000	Q	08/28/20
1293	Conventional	1932	60	0.29	2472	101000	127	80	0	49 SWEDEN ST	\$91,000	Q	01/17/20
1296	Conventional	1915	30	0.23	3210	64800	130	145	0	222 GRAFTON ST	\$70,000	Q	09/28/20
1344	Conventional	1920	50	0.23	1774	77800	120	240	0	88 JASPER ST	\$98,000	Q	08/28/20
1363	Conventional	1917	60	0.16	2478	115900	127	86	0	61 DENMARK ST	\$162,000	Q	10/02/20
1292										AVERAGE	\$92,800		
1289										MEDIAN	\$85,000		



CORCORAN CONSULTING ASSOCIATES, INC.

**Continued: 28 Seventh Street/2020 Abatement Recommendation**

The sales of similar homes in the City shows no indication that the property is over assessed.

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

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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Tate, John  
Brennan, Julia  
399 Central Street  
Harrisville, RI 02830

PROPERTY LOCATION: **637 Western Ave** Map/Block/Lot: **000117-000096-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$93,500

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 1,980 square feet of living area originally listed. Originally built in 1922 the home is situated on .23 acres.

The taxpayer had requested an inspection of the property. It appears that no interior inspection of this home occurred in many years. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021. He noted that the sketch of the property was incorrect as shown with two full stories plus basement and crawl space areas. The home has an unusual design being built into the side of a steep incline. From first, outside review it would appear as a full two-story building. Mr. Ferreira notes that the first floor is crawl space and unfinished raised basement area. There is in fact, only one story of living area thus reducing the overall living square feet from 1,980 to 990.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$93,500 to \$71,100.

**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: June 1, 2021

RE: 2020 Abatement Recommendation

OWNER: Warner, Danielle  
Warner Revocable Trust  
473 Grafton Street  
Berlin, NH 03570

PROPERTY LOCATION: **473 Grafton Street** Map/Block/Lot: **000132-000090-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$106,300

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 1,310 square feet of living area. Originally built in 1976 the home is situated on .24 acre.

The taxpayer lists many issues including proximity to land fill. Land and building adjustments for that proximity were already listed and accounted for on the property record card. Our office requested an interior inspection on February 24, 2021 by phone but that request was denied.

The taxpayer lists five sales to compare to the subject property. One sale was unqualified by the Assessing Office, two are older, conventional style homes (the subject is a ranch style and newer), and one is a two family. The only somewhat comparable sale was 446 Grafton Street which sold for \$95,000 in September 2020 and is 20 years older than the subject with 290 square feet less living area. That sale comparable would support the current valuation of \$106,300 on the subject property.

The City presents the following sales as comparable to the subject:

445 Grafton St: 11/2019: \$100,000: Ranch style: 1200 sq ft

6 Pinecrest Ave: 6/2020: \$160,000: Ranch style: 1528 sq ft

23 Haven St: 10/2019: \$105,000: Ranch style: 1167 sq ft

59 Verdun St: 8/2020: \$125,000: Ranch style: 1216 sq ft

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

ABATEMENT GRANTED:

**ABATEMENT DENIED:**

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

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

**CITY OF BERLIN**  
**BTLA SETTLEMENT RECOMMENDATION**

**To:** City Council, City of Berlin  
James Wheeler, City Manager

**From:** Kevin T. Leen  
KRT Appraisal  
Contract Assessor's Agent

**Date:** May 21, 2021

**RE:** Robert R. Bergeron  
225 Madigan Street  
Berlin, NH 03570

**Address:** Madigan Street  
**MBLU:** 110-163

**Tax Years:** 2018, 2019  
**Assessment:** \$13,600

---

**Brief Description:**

The subject property consists of a conventional, situated on a 40,075 SF parcel. The applicant initially claimed the subject property has a disproportionate increase in assessment because it is just undeveloped land & has not increased in value. To prove disproportionate assessment, the taxpayer must prove what the property was worth on the date of assessment and the property's "equalized assessment" exceeds its market value. The abatement request was denied.

Subsequently the taxpayer disagreed with this decision & filed an appeal with the BTLA & thereafter settlement negotiations were unsuccessful. A KRT drive-by inspection on 5/13/2021 verified that the parcel has ledge issues & lacks actual improved road frontage (Madigan Street essentially ends in front of this parcel). A neighborhood land sale for \$7,500, superior in location & utility, was reviewed that supports the adjusted value. Settlement negotiations resumed with the applicant. The taxpayer has agreed to withdraw the BTLA appeal if the city will assess the property at \$6,500 for Tax Years 2018 & 2019.

---

**Recommendation:**

The assessment is reduced by \$8,100 from \$13,600 to \$6,500 & it is recommended that an abatement be granted for tax years 2018 & 2019.



**CITY OF BERLIN**  
**BTLA SETTLEMENT RECOMMENDATION**

**To:** City Council, City of Berlin  
James Wheeler, City Manager

**From:** Kevin T. Leen  
KRT Appraisal  
Contract Assessor's Agent

**Date:** May 21, 2021

**RE:** Robert R. Bergeron  
225 Madigan Street  
Berlin, NH 03570

**Address:** 225 Madigan Street  
**MBLU:** 110-155

**Tax Years:** 2018, 2019  
**Assessment:** \$45,500

---

**Brief Description:**

The subject property consists of a conventional, situated on a 4,792 SF parcel. The subject is listed in fair condition. The applicant initially claimed the subject property has a disproportionate increase in assessment because no work has been done to the property since the last revaluation, the roof needs replacing, causing water damage to walls on the second floor. To prove disproportionate assessment, the taxpayer must prove what the property was worth on the date of assessment and the property's "equalized assessment" exceeds its market value. The abatement request was denied.

Subsequently the taxpayer disagreed with this decision & filed an appeal with the BTLA & thereafter settlement negotiations were unsuccessful. A KRT drive-by inspection on 5/13/2021 verified that the subject's exterior suffers from deferred maintenance issues. Sale properties similar in style, age & condition were reviewed that support the adjusted value. Settlement negotiations resumed with the applicant. The taxpayer has agreed to withdraw the BTLA appeal if the city will assess the property at \$40,100 for Tax Years 2018 & 2019.

---

**Recommendation:**

The assessment is reduced by \$5,400 from \$45,500 to \$40,100 & it is recommended that an abatement be granted for tax years 2018 & 2019.