



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 16, 2021

RE: 2020 Abatement Recommendation

OWNER: Berlin Bowling Center Inc.
P O Box 558
Berlin, NH 03570

PROPERTY LOCATION: **283 Main Street** Map/Block/Lot: **000119-000064-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$220,600

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a bowling center with 9,538 square feet of usable area. Originally built in 1920 the building is situated on .50 acres.

This property was inspected on April 5, 2021 and the only adjustment was to the labeled finished mezzanine area at 640 square feet and that was corrected to unfinished mezzanine area of 364 square feet. The building was already graded as "below average" and the overall condition was already listed as "fair" and those remain unchanged.

The property is being given an economic adjustment for size/use/vacancy for the 2020 tax year. It should be noted that the property was listed for sale last summer at an asking price of \$299,500. It is unclear from the asking price how much of that included personal property and furnishings. To date, no sale transaction has taken place on the subject property.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$220,600 to \$156,700.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

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

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: June 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Berlin Dairy Co., Inc.
1826 Riverside Drive
Berlin, NH 03570

PROPERTY LOCATION: **1011 Main Street** Map/Block/Lot: 000128-000250-000000
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$133,600

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property has two primary buildings on .43 acres. The first building is listed as a warehouse built in 1950 and is listed in poor condition. The second building is a single-family home originally built in 1900 with 3,142 square feet of living area and is listed in very poor condition.

The taxpayer points to a 2017 Board of Tax and Land Appeals settlement value of \$51,700. This settlement value is irrelevant for the 2020 valuation. The taxpayer states the property is in poor condition which has already been accounted for in the valuation. The taxpayer notes the walk-in freezer no longer works and needs to be removed at a cost and that cost should be deducted and not added to the value. We still note that the freezer is in the building, and we will adjust to 0% good but we are still required to have the item listed on the property record card. The taxpayer notes the detached barn is in poor condition and the property card listed this in average condition. An adjustment to the overall condition of the barn should be reduced from 50% to 10%.

The taxpayer states the value should be \$25,000 - \$30,000 based on sales and the amount of deferred maintenance required. This is not a legitimate claim. Below are some conventional style home sales in Berlin with less square footage than the subject property.

LIVING SF	STYLE	AYB	acres	PRC_PID	TOTAL 2020 AV	MAP	LOT	LOCATION	PRICE	SALE DATE
2040	Conventional	1973	0.09	1642	123700	120	108	318 MADISON AVE	116000	05/27/20
2095	Conventional	1870	0.23	1825	136000	120	295	154 HIGH ST	140933	06/16/20
2189	Conventional	1910	0.11	1064	120300	119	26	282 PLEASANT ST	147533	12/18/20
2299	Conventional	1912	0.23	1839	95100	120	309	293 CHURCH ST	80000	07/29/20
2920	Conventional	1923	0.23	508	113300	111	147	25 PETROGRAD ST	145000	10/19/20



CORCORAN CONSULTING ASSOCIATES, INC.

Berlin Dairy Co., Inc. 2020 Abatement for 1011 Main Street Continued:

An adjustment to the freezer and detached barn has been made.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessed value from \$133,600 to \$117,300.

ABATEMENT GRANTED:

DATE: _____

ABATEMENT DENIED:

DATE: _____



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

DATE: June 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Berlin Dairy Co., Inc.
1826 Riverside Drive
Berlin, NH 03570

PROPERTY LOCATION: **1826 Riverside Drive** Map/Block/Lot: 000137-000072-000000
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$465,600

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property is a restaurant originally built in 2004 with 10,015 square feet of rentable area. This property is situated on 1.67 acres.

The taxpayer points to a 2017 Board of Tax and Land Appeals settlement value of \$385,000. This settlement value is irrelevant for the 2020 valuation and states an opinion of value of between \$200,000 to \$250,000. It is unclear why the taxpayer believes the value of the subject would be considerably lower in a better real estate market. The taxpayer states the property has suffered from some COVID decline in customers and states that they had to close for Sundays and Mondays. Many restaurants in the area are closed at least two days a week. COVID related decline would be reflected in year-end 2020 revenues and not for the income analysis period of year-end 2019 for the 4/1/2020 date of value.

The property already has a 40% economic adjustment on the building for size/use and the overall condition is listed as average.

Many of the sales provided are either too old for consideration or are unqualified.

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

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



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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 22, 2021

RE: 2020 Abatement Recommendation

OWNER: Cole, Michael & Annette
1843 Hutchins Street
Berlin, NH 03570

PROPERTY LOCATION: **Grandview Drive** Map/Block/Lot: **000123-000001-000000**
PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$45,500

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 1.66 acres.

The taxpayer states an opinion of value to be \$20,000 based on their purchase of the lot on February 16, 2021. They have not provided a fee appraisal or purchase and sale agreement for that transaction and state the sale was arms-length. During the revaluation in 2020 the property was on the market for \$35,000. Another lot on Grandview Drive (122-16) sold for \$35,000 in 2020 during the revaluation.

The taxpayers have supplied three vacant lot sales from 2020, 2019 and 2018 in the areas of Western Avenue, Russian Street and Coolidge Street respectively. These are all inferior locations to the subject.

There are some minor topography issues 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 \$45,500 to \$36,500.

****Note: This abatement should be pro-rated as they were not the owners of this property until 2/16/2021. They should provide closing documents to show what pro-ration of taxes they paid at closing. If this is not shown, then no abatement refund should be given but the value is in place moving forward for the 2021 tax year.***

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



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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 25, 2021

RE: 2020 Abatement Recommendation

OWNER: Fenwick, Cheryl A
12A Grandview Drive
Berlin, NH 03570

PROPERTY LOCATION: **12A Grandview Drive** Map/Block/Lot: 000122-000006-000001
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$96,300

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property is a duplex style home originally built in 1989 and is situated on 1.01 acres which is divided between Units A & B.

The taxpayer provides several two-unit dwellings that sold in the city as comparisons. All comparisons provided are classified as two-unit dwellings rather than actual duplex style and are significantly older than the subject property and are in the downtown area verses the subject property which is much newer and in a nicer location.

We have reviewed the property and have provided additional depreciation to the building and additional condition factors on the land for its common usage.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$96,300 to \$84,600.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



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 25, 2021

RE: 2020 Abatement Recommendation

OWNER: Fenwick, Cheryl A
12A Grandview Drive
Berlin, NH 03570

PROPERTY LOCATION: **12B Grandview Drive** Map/Block/Lot: 000122-000006-000002
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$99,600

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property is a duplex style home originally built in 1989 and is situated on 1.01 acres which is divided between Units A & B.

The taxpayer provides several two-unit dwellings that sold in the city as comparisons. All comparisons provided are classified as two-unit dwellings rather than actual duplex style and are significantly older than the subject property and are in the downtown area verses the subject property which is much newer and in a nicer location.

We have reviewed the property and have provided additional depreciation to the building and additional condition factors on the land for its common usage.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$99,600 to \$87,500.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



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

DATE: June 25, 2021

RE: 2020 Abatement Recommendation

OWNER: Fenwick, Cheryl A
12A Grandview Drive
Berlin, NH 03570

PROPERTY LOCATION: **22 Grandview Drive** Map/Block/Lot: 000122-000007-000000
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$34,600

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property is a vacant residential lot that has a garage and lean-to. The outbuildings appear to be for the use of two duplex style homes situated at 12A & 12B Grandview Drive. The lot has 1.02 acres and was classified as "potentially buildable" with a condition factor on the land of 50%.

We have reviewed the land value and have provided additional consideration for 1. Access (through another property) 2. Gully and wetland issues. We are recommending an additional 20% to be applied to the land factor for these issues.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$34,600 to \$27,500.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



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

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: June 16, 2021

RE: 2020 Abatement Recommendation

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

PROPERTY LOCATION: 36 High Street Map/Block/Lot: 000119-000089-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$81,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a two-unit home with 2,606 square feet of living area. Originally built in 1920 the home is situated on .11 acres.

This property was under construction in 2020 and the prior assessors visited the property for inspection in May 2020 and did not apply any "under construction" coding to indicate work was ongoing.

Our staff appraiser, Jay Ferreira, visited the property on May 6, 2021 and confirmed the property is still under construction and we have flagged the property to be visited again in 2022 to assess the progress at that time. The property has been coded as 35% overall condition with the interior gutted and all bathrooms and heating system removed for 2020.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$81,100 to \$52,000.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



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

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: June 21, 2021

RE: 2020 Abatement Recommendation

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

PROPERTY LOCATION: 598 Third Avenue Map/Block/Lot: 000111-000171-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$178,700

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 and a total of 5,143 square feet of living area. Originally built in 1928 the property is situated on .23 acres.

This property was inspected on May 6, 2021 and the assessing agent found many areas of unfinished space and many areas currently under rehabilitation. The property has been coded as 42% overall condition. This property is now flagged to be inspected by our office again in 2022.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$178,700 to \$135,800. While noting adjustments to the overall percentage of completion will be made in spring 2022.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



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

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: June 25, 2021

RE: 2020 Abatement Recommendation

OWNER: Paul + Lucie Ramsey
239 Burgess Street
Berlin, NH 03570

PROPERTY LOCATION: **506 Enman Hill Road** Map/Block/Lot: 000131-000005-000000
PROPERTY TAX YEAR APPEALED: 2020 ASSESSED VALUE: \$631,162

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The property is a vacant lot with 17 acres and has a cellular tower on the site which is fenced in.

The original 2020 property record card calculated three towers. This was incorrect and per George Sansoucy the City's utility appraiser, there should only be one tower valued on this lot. We have corrected this card to show one tower value. The taxpayer also states there is no "carport" on the lot. We reviewed Mr. Sansoucy's notes and there is no indication that there is such a structure on the lot. We will remove this on the property record card.

The tower site value is \$200,000 per the utility appraiser. The taxpayer has challenged this valuation as well, Mr. Sansoucy's office has reviewed the information supplied by the taxpayer and stands by the original valuation on the tower at \$200,000.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$631,162 to \$218,462.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



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

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: June 16, 2021

RE: 2020 Abatement Recommendation

OWNER: Mark + Dorothy Saucier
243 Milan Road
Milan, NH 03588

PROPERTY LOCATION: **70 Cascade Street** Map/Block/Lot: **000114-000011-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$64,200

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 1,313 square feet of living area. Originally built in 1924 the home is situated on .11 acre.

Our office requested an interior inspection and that was declined. The taxpayer (Dorothy) stated they were going to be closing on the property the following week and there was no point to pursue the abatement.

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 16, 2021

RE: 2020 Abatement Recommendation

OWNER: Smithworks, LLC
12 Green Square
Berlin, NH 03570

PROPERTY LOCATION: 418 Church Street Map/Block/Lot: 000120-000327-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$65,500

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 1,356 square feet of living area. Originally built in 1949 the home is situated on .14 acres.

This property was under construction in 2020 and the prior assessors visited the property for inspection in May 2020 and did not apply any "under construction" coding to indicate work was ongoing. Their notes indicated that only the electrical upgrade was done but the construction was not started yet.

Upon review the property appears to be undergoing construction. The property has been coded as 25% overall condition. This property is now flagged to be inspected by our office again in 2022.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$65,500 to \$45,900.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



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CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

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

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: June 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Summer Fun, Inc.
819 East Conway Road
Center Conway, NH 03813

PROPERTY LOCATION: **149 West Milan Road** \$81,500 2020 AV Map/Block/Lot: 402-12
151 West Milan Road \$19,500 2020 AV Map/Block/Lot: 402-13
West Milan Road \$59,481 2020 AV Map/Block/Lot: 402-14

PROPERTY TAX YEAR APPEALED: 2020

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. The properties are as follows:

149 West Milan Road: Single family home built in 1900 with 1,398 square feet on 1.00 acre
151 West Milan Road: Commercial use land with .50 acres and a commercially used garage of 1,974 square feet.
West Milan Road: A vacant lot of 106 acres with 94 acres enrolled into the current use program. 12 acres are not in current use.

The property owner is stating an opinion of value for all three lots together of \$86,000. This claim is not developed and appears to simply be based on a purchase price of all three lots in May 2017 of \$86,000. The market of 2017 is in no way comparable to the market of 2020. Many of the vacant land sales supplied by the taxpayer were unqualified sales.

Based on the above information, I am recommending you deny this abatement application for the 2020 tax year for all three of the above listed properties.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____