				Tawaaya	Tauraniana	Accessorie	Accesserie	Accessor's	Total
Map & Lot	Owner	Address	Current Assessment	Taxpayers Requested Assessment	Taxpayers Requested \$ Change	Assessor's Abatement Recommendation	Assessor's Revised Assessment	Assessor's Recommended \$ Change	Total Abatement Amount*
Various	Orion UNH LLC	Various							
1-4-22	Karl Van Asselt Liv Rev Trust	17 Fairchild Drive	\$386,200	\$335,000	\$51,200	GRANT	\$366,700	\$19,500	\$593.00
1-9-37	Bradley Skotko & Heather Smith	2 Scotland Road	\$333,900	\$280,000	\$53,900	GRANT	\$266,700	\$67,200	\$436.70
1-9-43	Joann Githens	1 Tom Hall Road	\$262,600	\$214,400	\$48,200	GRANT	\$238,300	\$24,300	\$738.96
1-16-14	Stephen & Kimberly Nadeau	18 Emerson Road	\$398,500	\$375,000	\$23,500	GRANT	\$382,300	\$16,200	\$492.64
1-16-23(10)	Dianne Thompson	22 Perley Lane	\$399,500	\$353,000	\$46,500	GRANT	\$379,100	\$20,400	\$620.36
2-8-11	Gangwer Properties	35 Madbury Road	\$895,700	\$780,000	\$115,700	GRANT	\$873,000	\$22,700	\$690.31
2-8-12	Alpha Gamma Rho	6 Strafford Ave.	\$1,003,600	\$790,000	\$213,600	DENY			\$0.00
2-9-1	Mu Alpha Building Assoc	11 Strafford Ave.	\$1,353,100	\$907,300	\$445,800	DENY		s .	\$0.00
2-9-2	Gamma Mu Alumni Assoc	5 Strafford Ave.	\$975,000	\$780,000	\$195,000	DENY			\$0.00
2-11-2	NH Beta Housing LLC	28 Madbury Road	\$1,456,400	\$930,000	\$526,400	DENY			\$0.00
2-12-11	Ionian Properties	10 Pettee Brook Lane	\$3,793,700	\$2,930,000	\$863,700				\$0.00
2-14-4	Town & Campus Inc	60 Main Street	\$1,716,100	\$1,380,000	\$336,100				\$0.00
3-1-11	Golden Goose Properties LLC	56 Madbury/Davis Court	\$3,889,200	\$3,352,743	\$536,457	DENY	\$4,071,300	\$0	\$0.00
4-9-0	Thomas Christie	12 Jenkins Court	\$2,363,800	\$1,725,574	\$638,226		\$2,116,100		\$7,532.56
4-16-0	SEJ Properties	10 Madbury Road	\$872,700	\$815,000	\$57,700		4=11		\$0.00
4-29-0	Jesse Gangwer	46 Woodman Road	\$12,500	not specified	40.1.00	DENY		4.	\$0.00
4-41-4	Jay Connor	3 Bayview Road	\$168,500	\$145,000	\$23,500		\$148,500	\$20,000	\$680.20
5-1-5	37 Main Street LLC	37 Main St.	\$2,380,900	\$2,000,000	\$380,900		\$2,209,500		\$3,907.69
5-2-1	Arthur R.S. Klaeson III	4A & B Smith Park Lane	\$211,700		\$36,700		\$2,200,000	V.120,000	\$0.00
5-2-8	Community Church of Durham	17 Main Street	\$90,000		\$90,000				\$0.00
5-6-5	Patricia Cusack Trust	14-16 Old Landing Road	\$462,800	\$375,000	\$87,800		\$373,500	\$89,300	\$2,715.61
6-1-1	PSNH	Mill Road	\$9,999,500	not specified	40.,000	NO ACTION	40.0,000	400,000	\$0.00
6-1-10	Thomas Christie	13 Foss Farm Road	\$190,200	\$124,857	\$65,343	GRANT	\$169,000	\$21,200	\$644.69
6-2-14	Helena & Richard England	18 Orchard Dr.	\$400,800	\$356,712	\$44,088		\$394,100		\$203.75
6-2-20	Cicely Buckley	20 Orchard Drive	\$107,400	\$95,000	\$12,400		\$91,700		\$477.44
6-6-22	Daniel & Kathleen Bean	5 Valentine Hill Road	\$172,900	\$150,000	\$22,900		\$154,300		\$565.63
6-6-26	Jonathan & Hilary Babon	14 Valentine Hill Road	\$258,200	not specified	Ψ22,000	GRANT	\$195,400		\$1,782.03
6-7-4	Peter J. Silverman	52 Oyster River Road	\$91,400	\$70,000	\$21,400	GRANT	\$71,100		\$617.32
6-13-0	No. NE Telephone	McDaniel Drive	\$6,571,800	not specified	Ψ=1,100	NO ACTION	47.1,100	420,000	\$0.00
8-1-37	Amy Boylan	37 Pinecrest Lane	\$261,100	\$244,200	\$16,900	WITHDRAWN			\$0.00
8-1-113	Peter & Tawny Halloran	11 Cutts Road	\$299,400	\$270,000	\$29,400		\$288,100	\$11,300	\$343.63
8-1-114	Steven Bornstein	12 Cutts Rd.	\$302,000		\$60,000		\$243,200		\$1,788.11
9-8-2	277 Main LLC	277 Main Street	\$4,724,402	\$4,300,000	\$424,402		\$4,594,700		\$3,944.24
10-7-1	Paul Wiles	30 Canney Road	\$361,200	\$340,000	\$21,200		ψ+,00+,700	Ψ120,702	\$0.00
10-8-5	Ying Shi	121 Dover Road	\$267,500	\$254,500	\$13,000		\$241,400	\$26,100	\$793.70
10-12-4	Richard & Jean Kearney	19 Littlehale Road	\$243,500		\$15,500		\$236,900		\$200.71
10-12-4	Denise Robbins	34 Dover Road	\$262,400		ψ10,000	DENY	Ψ200,000	ψ0,000	\$0.00
10-20-6	John H. Bubar	42 Dover Road	\$385,800	\$344,568	\$41,232		\$362,400	\$23,400	\$711.59
12-1-4	J. Evette Sorbello LaGram	36 Cedar Point Road	\$428,000	not specified	Ψ41,232	GRANT	\$403,200		\$711.59
12-1-4	Michael Cleary	26 Cedar Point Road	\$566,300		\$116,300		ψ+03,200	φ24,000	\$0.00
	Mary T. & Stephen P. Weglarz Jr		\$129,600		\$29,600		*		\$0.00
12-1-20A 12-1-23	William & Patricia Mabey	16 Cedar Point Road	\$301,000		\$101,000		\$209,900	\$91,100	\$2,770.35
12-1-23	Mildred Penhale Rev Trust	15 Edgerly Garrison Road			\$101,000		\$468,300		\$2,770.35
12-16-14	Nancy Barrett Rev. Trust	38 Colony Cove Road	\$338,200		\$88,200		\$300,000		\$1,161.66
12-18-0	Benning Family Trust	36 Colony Cove Road	\$516,200		\$106,200		\$489,100		\$1,161.66
12-20-0	Bruce & Diantha Barstow	30 Colony Cove Road	\$516,200		\$106,200		φ469,100	\$27,100	\$824.11
12-23-1	Sibylle Carlson	26 Colony Cove Road	\$473,300		\$23,300		\$416,600	\$56,700	\$1,724.25

		Totals:	\$91,314,994	\$51,367,512	\$15,693,323		\$32,423,526	\$2,834,351	\$83,084.95
99-320	Northern Utilities		\$6,190,400	\$2,614,351	\$3,576,049	DENY			\$0.00
22-27-0	Kang Wu & Yuan Zhao	5 Surrey Lane	\$419,600	\$375,000	\$44,600	GRANT	\$366,900	\$52,700	\$891.31
20-16-3	Ralph Kleinmann	267 Durham Point Road	\$505,100	\$443,300	\$61,800	GRANT	\$494,800	\$10,300	\$313.22
20-16-2	Ralph Kleinmann	269 Durham Point Road	\$311,900	\$250,000	\$61,900	GRANT	\$291,100	\$20,800	\$632.53
20-14-6	Ralph Kleinmann (sold 1/21/14)	273 Durham Point Road	\$974,768	\$875,000	\$99,768	GRANT	\$824,911	\$149,857	\$3,695.74
20-14-2	John & Elizabeth Riley	275 Durham Point Road	\$1,065,040	not specified		GRANT	\$941,618	\$123,531	\$3,756.58
20-12-1	William Getchell	295 Durham Point Road	\$649,700	\$550,000	\$99,700	GRANT	\$522,900	\$126,800	\$3,855.99
20-11-2	deCampi Rev Trust	55 Adams Point Road	\$1,366,102	\$1,100,000	\$266,102	GRANT	\$1,113,498	\$252,604	\$7,681.57
20-9-3	Elbert W. Kelley Jr.	36 Adams Point Road	\$322,634	\$250,000	\$72,634	DENY		, , , , , ,	\$0.00
20-8-5	Daniel & Sarah Ford	433 Bay Road	\$760,863	\$710,857	\$50,006	GRANT	\$714,716	\$46,147	\$1,403.33
20-7-3	Christopher & Stefanie Daly	551 Bay Road	\$1,255,441	\$850,000	\$405,441	GRANT	\$1,107,141	\$148,300	\$4,509.80
20-3-5	Jochen Meissner	571 Bay Road	\$940,500	\$800,000	\$140,500	GRANT	\$874,300	\$66,200	\$2,013.14
20-3-2-2B	England Family Ltd. Partnership	573 Bay Road	\$919,252	\$790,000	\$129,252	GRANT	\$862,642	\$56,610	\$1,721.51
20-3-1	Frederick & Elizabeth Bramante	587 Bay Road	\$1,052,800	\$850,000	\$202,800	GRANT	\$909,200	\$143,600	\$4,366.88
19-17-0	Hakim & Lindsey Belaidi	406 Bay Road	\$497,000	\$485,000	\$12,000	GRANT	\$479,300	\$17,700	\$538.26
18-19-1	Ted & Lynn Castonguay	39 Stagecoach Road	\$543,700	not specified		DENY			\$0.00
18-18-5	John & Bernice Tozier Rev Trust		\$371,200	\$350,000	\$21,200	DENY			\$0.00
18-3-1	Lenk Rev Trust	250 Newmarket Road	\$358,600	not specified		DENY	70.00	,	\$0.00
17-40-0	Joseph & Nancy Smath	89 Packers Falls Road	\$362,200	not specified	7	GRANT	\$346,800	\$15,400	\$468.31
17-17-0	Anh Pham	191 Packers Falls Road	\$326,000	\$203,350	\$122,650	GRANT	\$193,800	\$132,200	\$4,020.20
16-30-0	Winecellar Farm	21 Winecellar Road	\$337,173	\$230,000	\$107,173	DENY			\$0.00
16-21-2	Martin Mugar	314 Durham Point Road	\$449,219	not specified		WITHDRAWN			
16-10-4	Donna Heald McCosker	220 Longmarsh Road	\$162,900	not specified			\$555,.50	\$,000	\$ 1,000.20
16-4-32	Sharad & Manisha Aggarwal	14 Sandy Brook Dr.	\$349,900	not specified		GRANT	\$305,400	\$44,500	\$1,353.25
15-25-0	Thomas Christie	45 Longmarsh Road	\$193,400	not specified	Ψ02,000	DENY	Ψ001,700	ψ10,200	\$0.00
15-15-11	Douglas & Mary Bencks	7 York Drive	\$397,900	\$365,000	\$32,900	GRANT	\$384,700	\$13,200	\$401.41
14-37-0	PSNH	Bennett Road	\$2,894,600	not specified		NO ACTION	φο-το,-του	Ψ1,000	\$0.00
14-8-8	Sriram Bhat	303 Packers Falls Road	\$342,200	not specified	ψ0,021,400	GRANT	\$340,400	\$1,800	\$54.74
13-14-13	Emershire LLC	25 Worthen Road	\$13,629,200	\$9,807,800	\$3,821,400	DENY	4000,000	ψ 10,100	\$0.00
12-25-0	Kathleen Lohnes	22 Colony Cove Road	\$641,100	\$550,000	\$91,100	GRANT	\$595,000	\$46,100	1,401.90
12-24-3	Arthur & Sharon Pierce	24 Colony Cove Road	\$567,700	\$475,000	\$92,700	DENY			\$0.00

^{*}Abatement amounts do not include interest at 6% per annum from date paid to refund date per RSA 76-17-a. *Abatements highlighted in red are the assessor's recommendations being brought forward for current Council meeting.



Tel: 603/868-8064 Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 24, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER:

Town & Campus, Inc.

60 Main Street

Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 60 Main Street, Durham, NH 03824

PID: 02-14-4

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 26, 2014 (Filing deadline is

3/3/2014 due to holiday)

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

ASSESSMENT APPEALED: \$1,716,100.00

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

REASON(S) FOR APPEAL: The taxpayers assessment increased from \$1,503,400 to \$1,716,100 as a result of the 2013 statistical update. The taxpayer is appealing his assessment based on an appraisal that estimated the market value to be \$1,380,000 as of 4/1/13. The intended use of the appraisal was to establish a "retrospective" (estimate of market value as of a historical date) market value of the property for tax abatement purposes.

ASSESSOR'S COMMENTS: Briefly, the subject property is a 0.35 acre parcel of land located on the corner of Main Street and Jenkins Court that has been improved with mixed-use buildings. The building was constructed circa 1920 with several additions and renovations over the years. At the present time, the various buildings are divided into five commercial units and six student apartments on the second floor. The largest unit, Town & Campus is owner occupied. Due to the many renovations and/or additions, the commercial units do not have good floor plans and are functionally obsolete. Overall, the buildings are in below average condition. However, the location of the subject property is very desirable for a mixed use property.

Although the appraiser stated in his report that "as of the valuation date, the subject property was not listed for sale or was it under agreement", the owner indicated to me that he has signed a non-disclosure agreement with a prospective buyer for the property.

In the appraisal report, the appraiser estimated the market value of the subject property to be \$1,380,000.00. The appraiser's estimated value was based the following:

Cost Approach: N/A

Income Approach: \$1,375,000 Sales Comparison Approach: \$1,380,000 Site Value (As if Vacant): \$1,165,000

When reviewing the appraisal report, the appraiser indicated that the market trend for Durham, Dover and Portsmouth showed declining values between July 2008 to June 2009 of 12%. From June 2009 to the end of 2011, property values declined 3% annually. From 2012 to the present, market values increased 3% annually. I find this to be untrue of Durham. Between 2008 and 2012, property values overall increased approximately 5.7%. Therefore, using the same comparables as the appraiser would have indicated an estimated site value (as if vacant) for the subject property of \$1,367,100 as of 4/1/13 (this estimated value does not include demolition costs).

A review of the Income Approach revealed that the appraiser underestimated the commercial rental space at \$12.25/sf when according to his report, rents on Main Street and Jenkins Court are between \$14-\$22/sf. The appraiser also over-estimated the capitalization rate at 11.16%. A more reasonable cap rate in Durham would have been approximately 10.15%. A more reasonable estimate of market value utilizing the Income Approach would be approximately, \$1,745,000, which is complimented by the assessment (utilizing the Cost Approach) of \$1,716,100.

RECOMMENDATION: Based on the aforementioned information, I recommend the abatement request be <u>denied</u>.

CURRENT OWNER	Property Location: 60 MAIN STRE	EET		MAP ID: 02/	14/4//		Bldg Na	me:			Stat	te Use: 32	220
OWN & CAMPUS INC OWNERC	Vision ID: 271	Acco	unt #263		Bldg	g#: 1 of 1	Sec #:	1 of	1 Card	1 of 1	Print	Date: 0	5/19/2014 10:28
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MAINTREET	TOWN & CAMPUS INC												2303
Code Description Code	60 MAIN STREET												
Color Colo	DURHAM, NH 03824		SUPPLI	EMENTAL DAT	4								
PREFIXED PROPERTY PROPERTY	Additional Owners:	Other ID:	276	PRECINCT									
PHOTO GIS 1D: ASSOC PID# ASSOC PID# ASSOC PID# Total 1,716,100			L/B										
PHOTO GIS ID				FREEZE								V	ISION
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07-228 08/14/2007 RE Remodel 0 04/01/2008 100 04/01/2008 Replace display window Remodel Durham Tap R													
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CONSTRUCTION DETAIL CONSTRUCTION DETAIL (CONTINUED)	Property Loca Vision ID: 27		0 MAIN STREET	count #263	MAP ID: 02/1			Bldg Name: ec#: 1 of	1 Card 1	of	1	State Use: 3220 Print Date: 06/19/2014	4 10:28
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Tel: 603/868-8064 Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 21, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER:

Michael J. Cleary Revocable Trust

26 Cedar Point Road Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 26 Cedar Point Road, Durham, NH 03824

PID: 12-1-15

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 24, 2014 (Filing deadline is

3/3/2014 due to holiday)

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

ASSESSMENT APPEALED: \$566,300.000

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

REASON(S) FOR APPEAL: The taxpayer's assessment increased from \$528,500 to \$566,300 due to the 2013 statistical update. The taxpayer believes there is disproportionality regarding the assessment changes between waterfront and non-waterfront properties on Cedar Point Road, particularly the land portion of the assessment.

ASSESSOR'S COMMENTS: The subject property is comprised of 0.31 acre with 135' water frontage on Little Bay. The property has a 160+/- degree view of Little Bay with deep water access during low tide. Topography of the site is fairly level with road grade to behind the house, then drops sharply downward to Little Bay. Vegetation on the site is primarily an open lawn area with some foundation shrubs and flowering plants.

According to the assessment records, the original house was constructed 1964 as a ranch style house (see photos below). The owners purchased the property in 2004 for \$485,000. In 2009, 2010 & 2013 building permits were issued to add a second story addition, add solar panels to the roof and construct a dock and landing. The new dock and landing will not be included in this abatement recommendation because they were constructed after 4/1/13. They will be added to the assessment for tax year 2014.

On 6/17/14, 7/14/14 and 7/18/14, phone messages and e-mails were left for the taxpayer to contact the assessor's office to conduct an inspection of the property regarding his abatement request. The taxpayer has been unresponsive.

RECOMMENDATION: Based on my exterior inspection of the property on 4/3/14, I recommend the following adjustments to their assessment record card:

- 1) Adjust the dimensions of the deck, correcting the square footage from 601sf to 685sf.
- 2) Adjust the dimensions on the sketch, correcting the different story heights of the house.
- 3) Adjust interior wall covering from plywood panel to drywall.
- 4) Adjust the bathroom count from 1 to 2.
- 5) Adjust the land condition factor from 1.0 to .95 due to the limited water frontage.

These adjustments increase the assessment from \$566,300 to \$568,300. I recommend their abatement request be **denied**.

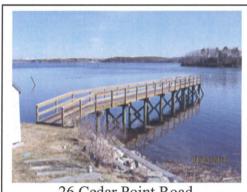
ADDITIONAL NOTES: Adjusting the assessment to include the new 6'x 105' dock revises their assessment to \$593,800 for tax year 2014.



26 Cedar Point Road Front View



26 Cedar Point Road Rear View



26 Cedar Point Road Dock



26 Cedar Point Road Prior to Renovations

Property Location	n: 26 CEDAR PO	COIN	ROAD			N	1AP ID: 12/	1/ 15/	//			Bldg	Name:	:					Stat	e Use: 1	013	
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State Use: 1013 Property Location: 26 CEDAR POINT ROAD MAP ID: 12/1/15// Bldg Name: Print Date: 07/14/2014 14:54 Vision ID: 1254 Account #5549 Sec #: 1 of 1 Card 1 of 2 Bldg #: 1 of 2 CONSTRUCTION DETAIL CONSTRUCTION DETAIL (CONTINUED) Element Cd.Ch. Description Element Cd. Ch. Description Style Cape Cod WDK Model 01 Residential Grade 04 Average +10 Stories 1.5 15 Occupancy MIXED USE WDK 11 Exterior Wall 1 Description Clapboard Code Percentage 1013 SFR WATER MDL-01 100 Exterior Wall 2 **FEP** 24 Roof Structure 12 Gable/Hip Roof Cover Asph/F Gls/Cmp 24 36 Interior Wall 1 Plywood Panel TQS BAS FHS BAS **FGR FHS** COST/MARKET VALUATION Interior Wall 2 BAS Adj. Base Rate: 82.37 UBM UBM Interior Flr 1 12 Hardwood UBM 214,977 Interior Flr 2 14 Carpet Net Other Adj: 4,554.00 02 Heat Fuel Oil Replace Cost 219,531 Heat Type 04 Forced Air-Duc 23 23 AYB 24 1964 26 AC Type Central EYB 2000 Total Bedrooms 02 2 Bedrooms Dep Code VG Total Bthrms Remodel Rating Total Half Baths 0 Year Remodeled 17 14 24 Dep % 13 FOP BAS Total Xtra Fixtrs 16 5UBM Functional Obslnc Total Rooms 17 External Obslnc WDK 17 Bath Style Cost Trend Factor Kitchen Style 14 Condition % Complete Overall % Cond 191,000 Apprais Val Dep % Ovr Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B) Code Description Sub Sub Descript L/B Units Unit Price Yr Gde Dp Rt Cnd %Cnd Apr Value SHD1 SHED FRAME 80 14.00 1993 75 800 1972 50 500 SHD1 SHED FRAME 70 14.00 0 L 42 1975 50 100 PAT1 PATIO-AVG 7.00 0 В FPL1 FIREPLACE 1 2,900.00 2000 100 2,500 2000 100 1,000 **FPO** EXTRA FPL O 1,200.00 **BUILDING SUB-AREA SUMMARY SECTION** Code Description Living Area | Gross Area | Eff. Area Unit Cost Undeprec. Value BAS First Floor 1,269 1,269 82.37 104,523 1,269 57.85 9,719 FEP Porch, Enclosed, Finished 168 118 18,944 FGR Garage, Framed 576 230 32.89 FHS Half Story, Finished 369 738 369 41.18 30,393 Porch, Open Framed 1,400 FOP 85 17 16.47 293 391 293 61.72 24,133 TOS Three Quarter Story 20,921 **UBM** Basement, Unfinished 1,269 254 16.49 4,942 WDK Deck, Wood 60 8.22 601 Ttl. Gross Liv/Lease Area: 1,931 5,097 2,610 219,531

Property Location: 26 CEDAR POINT ROAD MAP ID: 12/1/15// Bldg Name: State Use: 1013 Vision ID: 1254 Account #5549 Sec #: 1 Card 2 of 2 Print Date: 07/14/2014 14:55 Bldg #: 2 of 2 1 of **CONSTRUCTION DETAIL** CONSTRUCTION DETAIL (CONTINUED) Element Cd. Ch. Description Element Cd. Ch. Description Style 36 Camp Model 01 Residential WDK Grade 03 Average Stories 1 Story Occupancy MIXED USE Exterior Wall 1 14 **Wood Shingle** Code Description Percentage 15 1013 SFR WATER MDL-01 100 Exterior Wall 2 BAS CRL FOP 03 Roof Structure Gable/Hip Roof Cover Asph/F Gls/Cmp Interior Wall 1 04 **Plywood Panel** COST/MARKET VALUATION Interior Wall 2 Adj. Base Rate: 77.52 Interior Flr 1 14 Carpet 35,814 Interior Flr 2 Net Other Adj: 3,825.00 Heat Fuel 01 Coal or Wood Replace Cost 39,639 Heat Type 01 None AYB 1950 28 28 AC Type 01 None EYB 1981 Total Bedrooms 01 1 Bedroom Dep Code AV Total Bthrms Remodel Rating Total Half Baths 0 Year Remodeled Dep % 32 Total Xtra Fixtrs Functional Obslnc Total Rooms 2 Rooms External Obslnc Bath Style 15 5 Cost Trend Factor Kitchen Style Condition % Complete Overall % Cond 68 27,000 Apprais Val Dep % Ovr Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B) Code Description | Sub | Sub Descript | L/B | Units | Unit Price | Yr | Gde | Dp Rt | Cnd | %Cnd | **BUILDING SUB-AREA SUMMARY SECTION** Code Description Living Area | Gross Area | Eff. Area Unit Cost Undeprec. Value First Floor 420 77.52 32,558 BAS 420 420 CRL Crawl 420 0.00FOP 140 28 15.50 Porch, Open Framed 2,171 WDK 1,085 Deck, Wood 135 8.04 Ttl. Gross Liv/Lease Area: 420 1,115 462 39,639



Tel: 603/868-8064 Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 21, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER:

Anh, Luan & Irene Pham 191 Packers Falls Road Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 191 Packers Falls Road, Durham, NH 03824

PID: 17-17

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: March 4, 2014 (Although the filing deadline is 3/3/2014 due to holiday, the application was post-marked February 28, 2014.)

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

ASSESSMENT APPEALED: \$326,000.00

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

REASON(S) FOR APPEAL: The taxpayers assessment increased from \$249,100 to \$326,000 as a result of the 2013 statistical update. In 2012, their property was inspected by me and assessment reduced due to condition of the property. Since little or no renovations have been made to their property, they don't understand why their assessment increased.

ASSESSOR'S COMMENTS: In 2005, the main part of the house was moved back from the road and onto a new foundation. During the move, all of the existing fireplaces and chimneys were removed and have not been replaced. Also, the section of the house where the kitchen was located was not moved. Therefore, the house does not have a kitchen. The house requires extensive renovations and landscaping before an occupancy permit would be issued. On 5/24/12, I inspected the property and applied functional depreciation of 35%.

Subsequent to my inspection in 2012, the house was vandalized and stripped of all the copper pipes. To date, they not been replaced.

During the statistical update, this depreciation was inadvertently removed.

RECOMMENDATION: I recommend reapplying the functional depreciation of 35% and reviewing the property in 2015 for renovations.

This adjustment reduces the assessment from \$326,000 to \$193,800. I recommend granting their abatement request for the assessed value difference of \$132,200. This calculates to an abatement of 4,020.20 (\$132.2 x \$30.41) plus interest at six percent per annum from the date paid to refund date per RSA 76-17-a. If the taxes have not been paid, then no refund or interest is due.



191 Packers Falls Road Front View



191 Packers Falls Road Rear View



191 Packers Falls Road Section with kitchen

Property Location: 191 PACKERS F	ALLS ROAD		MAP ID: 17/ 17/	11	Bldg Name:			State U	Jse: 1013
Vision ID: 1534	Accou	nt #1300		Bldg #: 1 of 2	Sec #: 1 of	1 Card	1 of 2	Print Da	ate: 07/14/2014 14:57
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Property Location: 191 PACKERS FALLS ROAD MAP ID: 17/17/// Bldg Name: State Use: 1013 Vision ID: 1534 Account #1300 Bldg #: 1 of 2 Sec #: 1 of 1 Card 1 Print Date: 07/14/2014 14:57 of 2 CONSTRUCTION DETAIL CONSTRUCTION DETAIL (CONTINUED) Element Cd. Ch. Description Element Cd. Ch. Description Style 63 Antique Model 01 Residential FOP EAF Grade 05 Average +20 BAS 5UGR Stories 2 Stories 12 Occupancy MIXED USE UAT UAT FUS FUS Exterior Wall 1 11 Clapboard Code Description Percentage 15 BAS BAS SFR WATER MDL-01 100 Exterior Wall 2 1013 UBM UBM Roof Structure 03 Gable/Hip Roof Cover Asph/F Gls/Cmp 20 Interior Wall 1 03 Plastered WDK Interior Wall 2 06 Cust Wd Panel COST/MARKET VALUATION UGR Adj. Base Rate: 104.92 Interior Flr 1 09 Pine/Soft Wood 350,839 20 Interior Flr 2 31_{FOP} 31 27,000.00 Net Other Adj: Heat Fuel 02 Oil Replace Cost 377,839 Heat Type 01 None AYB 1787 AC Type 01 None EYB 1963 6 Total Bedrooms 04 4 Bedrooms Dep Code FR Total Bthrms Remodel Rating Year Remodeled Total Half Baths 0 Dep % Total Xtra Fixtrs 12 27 Functional Obslnc Total Rooms External Obslnc Bath Style Cost Trend Factor Kitchen Style Condition % Complete Overall % Cond Apprais Val 188,900 Dep % Ovr Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B) Sub Sub Descript L/B Units Unit Price Yr Gde Dp Rt Cnd %Cnd Code Description Apr Value SHD1 SHED FRAME 1993 270 14.00 25 SHD1 SHED FRAME 414 14.00 1993 1,400 **BUILDING SUB-AREA SUMMARY SECTION** Code Description Living Area | Gross Area | Eff. Area Unit Cost Undeprec. Value BAS First Floor 1,509 1,509 1,509 104.92 158,318 EAF Attic, Expansion, Finished 105 300 105 36.72 11,016 FOP Porch, Open Framed 102 20 20.57 2,098 **FUS** Upper Story, Finished 1,209 1,209 1,209 104.92 126,843 UAT Attic, Unfinished 1,209 121 10.50 12,695 **UBM** Basement, Unfinished 1,209 242 21.00 25,390 UGR Garage, Undergrade 420 126 31.47 13,219 WDK Deck, Wood 120 12 10.49 1,259 Ttl. Gross Liv/Lease Area: 2,823 3,344 377,839 6,078

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Property Location: 191 PACKERS FALLS ROAD MAP ID: 17/17/// Bldg Name: State Use: 1013 Vision ID: 1534 Account #1300 Bldg #: 2 of 2 Sec #: 1 of 1 Card 2 of 2 Print Date: 07/14/2014 14:57 CONSTRUCTION DETAIL CONSTRUCTION DETAIL (CONTINUED) Element Cd. Ch. Description Element Cd. Ch. Description Style 36 Camp Model 01 Residential **FGR** 25 Grade 02 **Below Average** Stories 1 Story Occupancy **MIXED USE** Exterior Wall 1 11 Clapboard Code Description Percentage **FOP** 12 1013 SFR WATER MDL-01 Exterior Wall 2 100 Roof Structure 03 Gable/Hip **BAS** 10 Roof Cover Asph/F Gls/Cmp Interior Wall 1 03 Plastered 16 Interior Wall 2 COST/MARKET VALUATION Interior Flr 1 Adj. Base Rate: 67.28 09 Pine/Soft Wood 60,686 Interior Flr 2 44 Net Other Adj: 3,251.25 Heat Fuel 02 Oil 10 Replace Cost 63,937 Heat Type 06 Steam 29 AYB 1960 AC Type 01 None EYB 1978 10 Total Bedrooms 01 1 Bedroom Dep Code FR Total Bthrms Remodel Rating Total Half Baths 0 Year Remodeled Total Xtra Fixtrs Dep % 35 Functional Obslnc 35 Total Rooms 20 External Obslnc Bath Style Cost Trend Factor 25 Kitchen Style Condition % Complete Overall % Cond Apprais Val 19,200 Dep % Ovr Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B) Sub Sub Descript L/B Units Unit Price Yr Gde Dp Rt Cnd %Cnd Code Description No Photo On Record **BUILDING SUB-AREA SUMMARY SECTION** Code Description Living Area Gross Area Eff. Area Unit Cost Undeprec. Value BAS First Floor 450 450 450 67.28 30,276 **FGR** Garage, Framed 1,100 440 26.91 29,603 FOP Porch, Open Framed 62 12 13.02 807 Ttl. Gross Liv/Lease Area: 450 902 1,612 63,937



Tel: 603/868-8064 Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 21, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER:

Joseph A. & Nancy C. Smath

89 Packers Falls Road Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 89 Packers Falls Road, Durham, NH 03824

PID: 17-40

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 7, 2014 (Filing deadline is

3/3/2014 due to holiday)

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

ASSESSMENT APPEALED: \$362,200.00

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

REASON(S) FOR APPEAL: The taxpayers assessment increased from \$338,300 to \$362,200 as a result of the 2013 statistical update. They believe their revised assessment did not account for the unfinished exterior siding and replacement windows.

ASSESSOR'S COMMENTS: On 3/21/13, I inspected the property and applied functional depreciation of 5% because the owners were in the process of replacing their exterior siding and installing replacement windows. During the statistical update, this depreciation was inadvertently removed.

RECOMMENDATION: I recommend reapplying their functional depreciation of 5% and reviewing the property in 2015 for the completion of this project.

This adjustment reduces the assessment from \$362,200 to \$346,800. I recommend granting their abatement request for the assessed value difference of \$15,400. This calculates to an abatement of \$468.31 (\$15.4 x \$30.41) plus interest at six percent per annum from the date paid to refund date per RSA 76-17-a. If the taxes have not been paid, then no refund or interest is due.

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Tel: 603/868-8064 Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 17, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER:

Jason S. & Megan K. Lenk Revocable Trust

5 Hampshire Avenue Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 250 Newmarket Road, Durham, NH 03824

PID: 18-3-1

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 24, 2014 (Filing deadline is

3/3/2014 due to holiday)

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

ASSESSMENT APPEALED: \$358,600.00

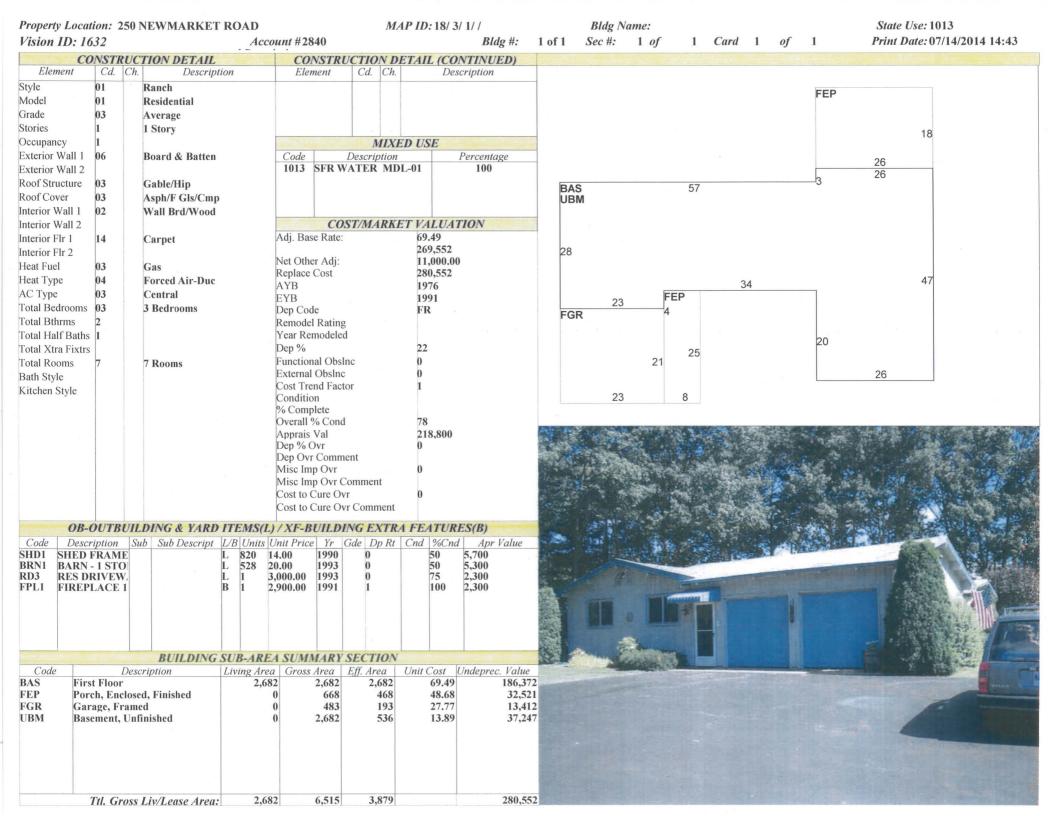
- a. What the property was worth (market value) on the assessment date.
- b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's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

REASON(S) FOR APPEAL: The taxpayer's indicate that as of 3/1/13, the physical data on their assessment record card was incorrect because the interior of their house was demolished for renovations.

ASSESSOR'S COMMENTS: The property owners purchased their property on 2/3/12 for \$340,000. On 4/12/13, they applied for a building permit to renovate the house. The permit was issued on 5/2/13.

RECOMMENDATION: I recommend their abatement request be <u>denied</u>. According to the dates of the building permits, demolition of the house did not begin until after 4/1/13.

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Tel: 603/868-8064 Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 22, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER:

John M. & D. Bernice Tozier Revocable Trust

8 Ross Road

Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 8 Ross Road, Durham, NH 03824

PID: 18-18-5

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: November 26, 2013 (Filing deadline is

3/3/2014 due to holiday)

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

ASSESSMENT APPEALED: \$371,200.00

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

REASON(S) FOR APPEAL: The taxpayer's assessment increased from \$366,200 to \$371,200 due to the 2013 statistical update. The taxpayers indicate that portions of the interior of the house are unfinished and that they are being over-assessed.

ASSESSOR'S COMMENTS: On 7/14/14 and 7/18/14, attempts were made to contact the property owners to perform an interior inspection, but they do not have an answering machine to leave a message.

RECOMMENDATION: Since I am unable to inspect the interior of the property, I recommend their abatement request be <u>denied</u>.

Property Location: 8 ROSS ROAD		Ŋ	AAP ID: 18/ 18	/ 5/ /		Blo	dg Name:			State	Use: 10	10
Vision ID: 2194	Acco	unt #1955		Bldg	#: 1 of 1	Sec	#: 1 of	1 Card	1 of 1	Print I	Date: 07/	14/2014 14:59
CURRENT OWNER TOZIER REV TRUST, JOHN M TOZIER REV TRUST, D BERNICE 8 ROSS ROAD DURHAM, NH 03824	TOPO.	UTILITIES	STRT./ROAD	L	OCATION	RES	Description IDNTL LAND IDNTL	CURRENT A Code 1010 1010 1010	1SSESSMENT Appraised Value 264,800 105,400 1,000	105,40	$0 \mid D$	2303 DURHAM, NH
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	PHOTO GIS ID:		ASSOC PID#					Total	371,200	371,20	0	
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Property Location: 8 ROSS ROAD State Use: 1010 MAP ID: 18/18/5// Bldg Name: Account #1955 Vision ID: 2194 Sec #: 1 *Card* 1 Print Date: 07/14/2014 14:59 Bldg #: 1 of 1 1 of of 1 CONSTRUCTION DETAIL CONSTRUCTION DETAIL (CONTINUED) Element Cd. Ch. Description Element Cd. Ch. Description Style 04 Cape Cod WDK Model 01 Residential Grade 05 Average +20 Stories 1.5 1 1/2 Stories Occupancy MIXED USE 11 Exterior Wall 1 Clapboard Code Description Percentage 16 1010 Single Fam MDL-01 100 Exterior Wall 2 TQS 31 FHS BAS Roof Structure 05 Salt Box BAS UBM Roof Cover Wood Shingle UBM FOP **FGR** Interior Wall 1 05 Drywall/Sheet COST/MARKET VALUATION Interior Wall 2 Adj. Base Rate: 99.72 Interior Flr 1 14 Carpet 284,401 Interior Flr 2 12 Hardwood 6 BAS 14 13,200.00 Net Other Adj: 22 UBM Heat Fuel 02 Oil Replace Cost 297,601 Heat Type 05 **Hot Water** CTH AYB 1993 8 BAS AC Type None EYB 2001 1717 UBM Total Bedrooms 03 3 Bedrooms Dep Code AV 22 1212 **Total Bthrms** Remodel Rating 20 Total Half Baths Year Remodeled 10 8 Dep % 12 Total Xtra Fixtrs Functional Obslnc Total Rooms External Obslnc Bath Style Cost Trend Factor Kitchen Style Condition % Complete Overall % Cond Apprais Val 261,900 Dep % Ovr Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B) Code Description Sub Sub Descript L/B Units Unit Price Yr Gde Dp Rt Cnd %Cnd Apr Value RD2 RES DRIVEW 2,000.00 1993 1,000 FPL2 1.5 STORY CH 3,300.00 2001 100 2,900 **BUILDING SUB-AREA SUMMARY SECTION** Code Description Living Area | Gross Area Eff. Area Unit Cost Undeprec. Value First Floor 1,479 1,479 99.72 147,486 BAS 1,479 CTH Cathedral Ceiling 84 0.00 **FGR** Garage, Framed 484 194 39.97 19,346 **FHS** Half Story, Finished 98 196 49.86 9,773 FOP Porch, Open Framed 144 29 20.08 2,892 TQS Three Quarter Story 734 979 734 74.76 73,194 **UBM** Basement, Unfinished 1,479 296 19.96 29,517 WDK Deck, Wood 224 22 2,194 9.79 Ttl. Gross Liv/Lease Area: 2,311 5,069 2,852 297,601



Tel: 603/868-8064 Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 17, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER:

Ted Castonguay

Lynne Yorke Castonguay 39 Stagecoach Road Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 39 Stagecoach Road, Durham, NH 03824

PID: 18-19-1

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: March 4, 2014 (Filing deadline is

3/3/2014 due to holiday)

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

ASSESSMENT APPEALED: \$543,700.00

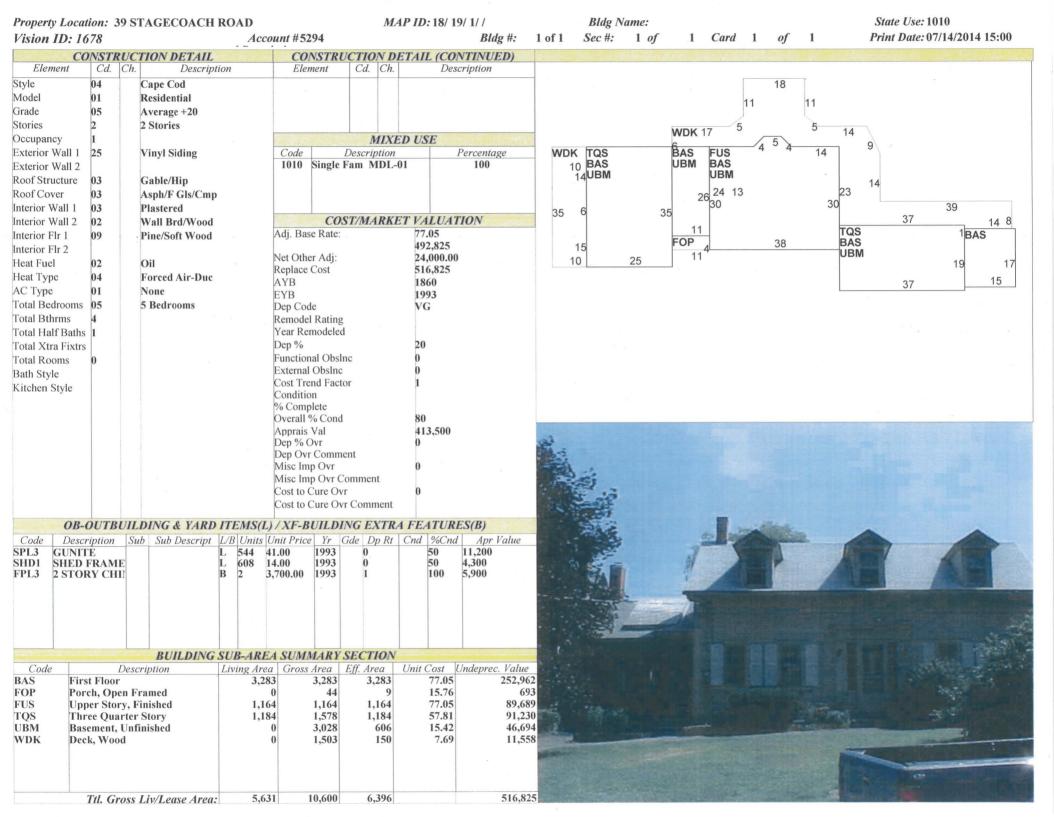
- **a.** What the property was worth (market value) on the assessment date.
- b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ratio). Because a property's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

REASON(S) FOR APPEAL: The taxpayer's state they do not have a wood burning fireplace, but a gas fireplace.

RECOMMENDATION: I recommend adjusting the fireplace from wood burning to gas.

This adjustment reduces the assessment from \$543,700 to \$540,200.

I recommend their abatement request be $\underline{\text{denied}}$ because their application was untimely filed after the filing deadline.





Tel: 603/868-8064 Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 17, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER:

Daniel F. & Sarah P. Ford

433 Bay Road

Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 433 Bay Road, Durham, NH 03824

PID: 20-8-4 & 20-8-5

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 26, 2014 (Filing deadline is 3/3/2014)

due to holiday).

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

ASSESSMENT APPEALED: \$760,863.00 (Current Use)

\$864,600.00 (without Current Use)

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

REASON(S) FOR APPEAL: The tax maps show that their lot has water frontage on Great Bay, when it does not. During the 2013 statistical update, the property was assessed as a water-front lot. As a result, they believe the land portion of their assessment is excessively assessed.

ASSESSOR'S COMMENTS: The subject property is comprised of 32.25 acres with a 1,700'+/-driveway accessing the home-site from Bay Road. The house-site is located on a small peninsula with a 270+/- degree seasonal view of Great Bay. Topography of the site is gently rolling land from Bay road to the home-site with mature coniferous and deciduous vegetation. The home-site is fairly level with a large lawn area, foundation shrubs and flowering plants. Mature coniferous and deciduous trees border the easterly boundary line, seasonally obstructing some of their views of Great Bay.

The subject property does not have frontage on Great Bay. In 1994, the owners annexed their entire water frontage to abutting lot 8-4 (also owned by the Ford's) and placed the entire water frontage under Current Use. They also granted themselves an access easement to Great Bay across a portion of the water frontage on abutting lot 8-4. The tax maps were not updated to show the revised lot-line adjustment.

In 1982, the home-site was improved with a 2,352+/- square foot center chimney cape style house. The first floor is comprised of post'n beam construction with beamed ceilings, built-in book shelves, a large Rumford fireplace, wide pine floors and an open-concept design. The second floor is comprised of a full dormer with two bedrooms and two full bathrooms. A 16'x 20' screen porch with vaulted ceiling and brick floor is attached to the house. The house is considered to be of good quality construction, architectural design and materials.

The house-site has also been improved with a 2-car detached garage and a 30'x 40' detached "garage" with 2-bedroom apartment. With the exception of the garage (which is used as a work-shop), the interior is finished with knotty pine vertical board walls, pine floors and beamed ceilings.

In 2002 and 2003, the owner's appealed their assessment to the Board of Tax and Land Appeals because their property was assessed as a waterfront property, when the entire water frontage was annexed to abutting lot 8-4. In their decision, the Board found:

"the Taxpayers and any subsequent heirs and assigns of Lot 5 will enjoy most of the same benefits that Great Bay waterfront properties enjoy with the exception of being able to control the vegetation on lot 4, which could impede Lot 5's view of Great Bay, and who can access the strip on Lot 4".

"In weighing all the rights that are still contained in the bundle of rights of Lot 5, the Board has estimated the value rights embodied in Lot 4 for controlling the tree growth and public access is about 10%".

In the footnotes, the Board also addressed the following:

"The Board noted that technically the portion of Lot 4 that is encumbered with the dock should not qualify for Current Use assessment because of such improvements. The Town should have assessed the market value of the dock and small area it encompasses on Lot 4 and reduce the eligible land for Current Use by that area".

RECOMMENDATION: Based on the aforementioned information, I recommend the following adjustments be made to the assessment record card:

- 1) Adjust the land condition factor on land line 1 from 1.00 to .80 to account for the lack of view control and tidal mudflats. There is no deep water access.
- 2) Adjust the "Grade" of the house from "Average" to Average +20" due to the quality of construction, architectural design and materials. This adjustment is more consistent with a very similar house located at 15 Edgerly Garrison that was built by the same builder. The only difference between the two is that 15 Edgerly Garrison has a very low posted first floor, minimal kitchen cabinetry, no built-in book shelves, no Rumford Fireplace and the second floor has inferior finish when compared to the subject property.
- 3) Remove the dock from the assessment.
- 4) Adjust the "Grade" of the detached garage w/apartment from "Average" to "Average +20".
- 5) Adjust the sketch of the garage/apt to include first floor finish as you walk-in the front door. This was previously coded as part of the garage.
- 6) Apply 5% functional depreciation to the garage/apt because portions of the finished areas do not have central heat.

These adjustments reduce the assessment (w/o Current Use) from \$864,600 to \$818,100. Applying the 2013 median equalization ratio of 97.9% to the revised assessment reveals an estimated market value of \$835,600.00 (\$818,100/.979%) as of 4/1/13.

Since the property is enrolled under the Current Use program and property taxes are based on the Current Use assessment, the aforementioned adjustments reduce the Current Use assessment from \$760,863 to \$714,716. I recommend granting the abatement request for the assessed value difference of \$46,147. This calculates to an abatement of \$1,403.33 (\$46.147 x \$30.41) plus interest at six percent per annum from the date paid to refund date per RSA 76-17-a. If the taxes have not been paid, then no refund or interest is due.

ADDITIONAL RECOMMENDATION:

Based on the Board of Tax and Land Appeal findings, I recommend the following adjustments to abutting lot 8-4:

- 1) Remove 40+/- square feet of water frontage from Current Use because it is encumbered with a dock which is not permitted on land in Current Use per RSA 79-A.
- 2) Apply a land condition factor of .75 to land line 1 for tidal mudflats and for this land to be exclusively used by the owner of lot 8-5.
- 3) Add the assessment of the dock to from lot 8-5 to lot 8-4.

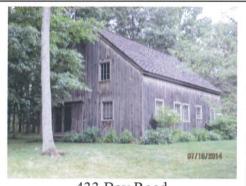
These adjustments increase the [Current Use] assessment from \$183.00 to \$16,422.



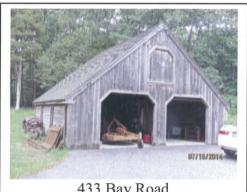
433 Bay Road Front View



433 Bay Road Rear View



433 Bay Road Detached Garage w/Apt.



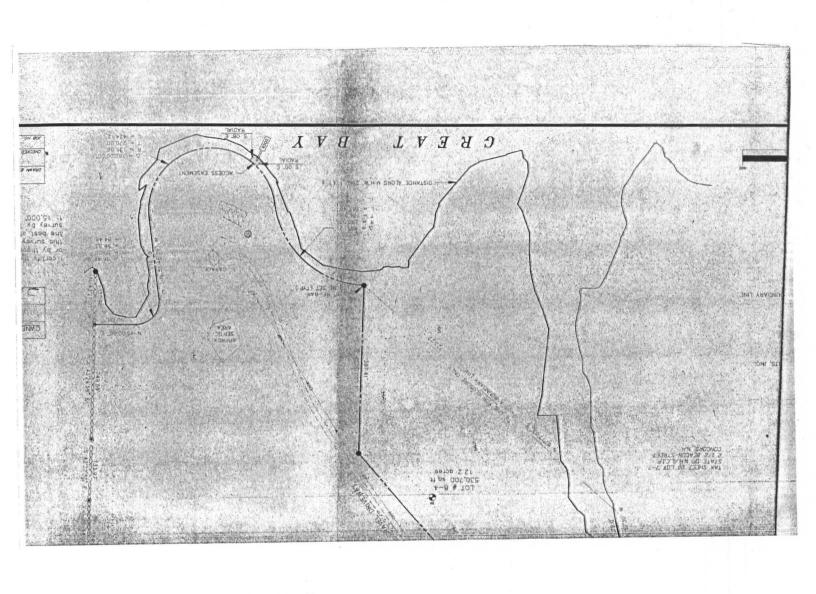
433 Bay Road Detached Garage



433 Bay Road
Access Easement to Dock
Located on Abutting Lot 8-4



433 Bay Road View of Great Bay from Rear of House



Property Location: 433 BAY ROAD			MAP ID: 20/8/4/	1	Bldg Name:			State 1	Use: 6306
Vision ID: 1738	Account #	[‡] 1563		Bldg #: 1 of 1	Sec #: 1 of	1 Card 1	of 1	Print D	Pate: 07/16/2014 18:07
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Property Location: 433 BAY ROAD		20/8/4//	Bldg Name:		State Use: 6306
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Property Location: 433 BAY ROAD Bldg Name: MAP ID: 20/8/5// State Use: 1013 Vision ID: 2402 Account #1563 Bldg #: Sec #: 1 of 2 1 of 1 *Card* 1 of Print Date: 07/14/2014 15:01 CONSTRUCTION DETAIL CONSTRUCTION DETAIL (CONTINUED) Element Cd. Ch. Description Element Description Style Cape Cod 01 Model Residential TQS BAS 42 Grade 03 Average Stories 1.75 **FSP** Occupancy MIXED USE Exterior Wall 1 11 Percentage Clapboard Code Description 1013 SFR WATER MDL-01 100 Exterior Wall 2 Roof Structure Gable/Hip 16 Roof Cover 10 Wood Shingle Interior Wall 1 05 Drywall/Sheet COST/MARKET VALUATION Interior Wall 2 20 Adj. Base Rate: 75.28 Interior Flr 1 Pine/Soft Wood 183,090 Interior Flr 2 Net Other Adj: 8,280.00 Heat Fuel Electric Replace Cost 191,370 Heat Type Electr Basebrd AYB 1982 AC Type 01 None EYB 1998 Total Bedrooms 02 2 Bedrooms Dep Code AV 42 **Total Bthrms** Remodel Rating Total Half Baths 0 Year Remodeled Dep % 15 Total Xtra Fixtrs Functional Obslnc Total Rooms External Obslnc Bath Style Cost Trend Factor Kitchen Style Condition % Complete Overall % Cond Apprais Val 162,700 Dep % Ovr Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B) Code Description Sub Sub Descript L/B Units Unit Price Yr Gde Dp Rt Cnd %Cnd Apr Value FGR1 **GARAGE-AVE** 624 25.00 1993 7,800 148 1993 50 2,300 DCK1 DOCKS-RES T 31.00 0 FPL3 2 STORY CHI 1998 100 3,100 B 3,700.00 **BUILDING SUB-AREA SUMMARY SECTION** Code Description Living Area | Gross Area Eff. Area Unit Cost Undeprec. Value BAS First Floor 1,344 1,344 1,344 75.28 101,181 **FSP** 18.82 6,023 Porch, Screen Framed 320 80 TQS Three Quarter Story 1,008 1,344 1,008 56.46 75,886 Ttl. Gross Liv/Lease Area: 2,352 3,008 2,432 191,370

Property Location: 433 BAY ROAD			N	MAP ID: 20/8	15//			Bldg I	Name:						Sta	te Us	e: 1013	
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Property Location: 433 BAY ROAD MAP ID: 20/8/5// Bldg Name: State Use: 1013 Vision ID: 2402 Account #1563 Bldg #: 2 of 2 Sec #: 1 Card 2 of 2 1 of Print Date: 07/14/2014 15:01 CONSTRUCTION DETAIL CONSTRUCTION DETAIL (CONTINUED) Element Cd. Ch. Element Description Cd. Ch. Description Style 100 Garage W/ Liv Area Model Residential FHS FGR **FHS** Grade 03 Average BAS Stories 1.5 Occupancy MIXED USE Exterior Wall 1 Wood on Sheath Code Description Percentage Exterior Wall 2 1013 SFR WATER MDL-01 100 Roof Structure 03 Gable/Hip Roof Cover Wood Shingle Interior Wall 1 K PINE/A WD Interior Wall 2 05 Drywall/Sheet COST/MARKET VALUATION Interior Flr 1 Adj. Base Rate: Pine/Soft Wood 63.33 91,199 Interior Flr 2 Net Other Adj: 4,140.00 Heat Fuel Electric Replace Cost 95,339 Heat Type Electr Basebrd AYB 1997 AC Type None EYB 2002 Total Bedrooms 02 2 Bedrooms Dep Code AV Total Bthrms Remodel Rating Total Half Baths 0 Year Remodeled Total Xtra Fixtrs Dep % Total Rooms Functional Obslnc External Obslnc Bath Style Cost Trend Factor 15 15 Kitchen Style Condition % Complete Overall % Cond Apprais Val 84,900 Dep % Ovr Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B) Description | Sub | Sub Descript | L/B | Units | Unit Price | Yr | Gde | Dp Rt | Cnd | %Cnd | Code **BUILDING SUB-AREA SUMMARY SECTION** Code Description Living Area | Gross Area | Eff. Area Unit Cost Undeprec. Value BAS First Floor 600 600 600 63.33 38,000 **FGR** Garage, Framed 600 240 25.33 15,200 FHS Half Story, Finished 600 1,200 600 31.67 38,000 Ttl. Gross Liv/Lease Area: 1,200 2,400 1,440 95,339



TOWN OF DURHAM 15 NEWMARKET ROAD DURHAM, NH 03824-2898

Tel: 603/868-8064 Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 17, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER:

36 Adams Point Road

c/o Elbert W. Kelley, Jr.

34 Hunters Run Rye, NH 03873

REPRESENTATIVE: N/A

PROPERTY LOCATION: 36 Adams Point Road, Durham, NH 03824

PID: 20-9-3

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 20, 2014 (Filing deadline is

3/3/2014 due to holiday)

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

ASSESSMENT APPEALED: \$343,000.00 (without Current Use)

\$322,634.00 (with Current Use)

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

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

REASON(S) FOR APPEAL: The taxpayers believe their assessment should reflect only the land because shortly after purchasing the property, they demolished all of the buildings.

ASSESSOR'S COMMENTS: The subject property is comprised of 11.27 acres with approximately 300' frontage on Adams Point Road and a 50' right-of-way to Crommet Creek. The property has a 45+/degree distant view of Great Bay.

On 6/28/13, the owners purchased the property from U.S. Bank & Trust (at auction) for \$276,000. This transfer was not considered an "arm's length" transaction because it was a bank-owned property.

At the time of purchase, the property was comprised of an antique cape circa 1800, a detached barn and several detached sheds. The house and barn were in poor condition. On 10/10/2013, the owner obtained a demolition permit to demolish all the buildings.

As of 4/1/13 and at the time of purchase, the taxpayer had the right to rebuild the residential dwelling on the existing footprint of the entire structure per zoning ordinance 175-30.B.

RECOMMENDATION: I recommend their abatement request be <u>denied</u> because as of 4/1/13, the bundle of rights included the right to build or rebuild on the existing foundation.

ADDITIONAL COMMENTS: Removal of the buildings due to demolition reduced the assessment (without Current Use) from \$343,000 to \$270,100. Applying the median equalization ratio to the revised assessment reveals an estimated market value of \$275,900 as if 4/1/13.

Since the property is enrolled under the Current Use program and property taxes are based on the Current Use assessment, removing the buildings reduces the Current Use assessment from \$322,634 to \$249,679.

If you have any questions regarding this information, please don't hesitate to contact me.

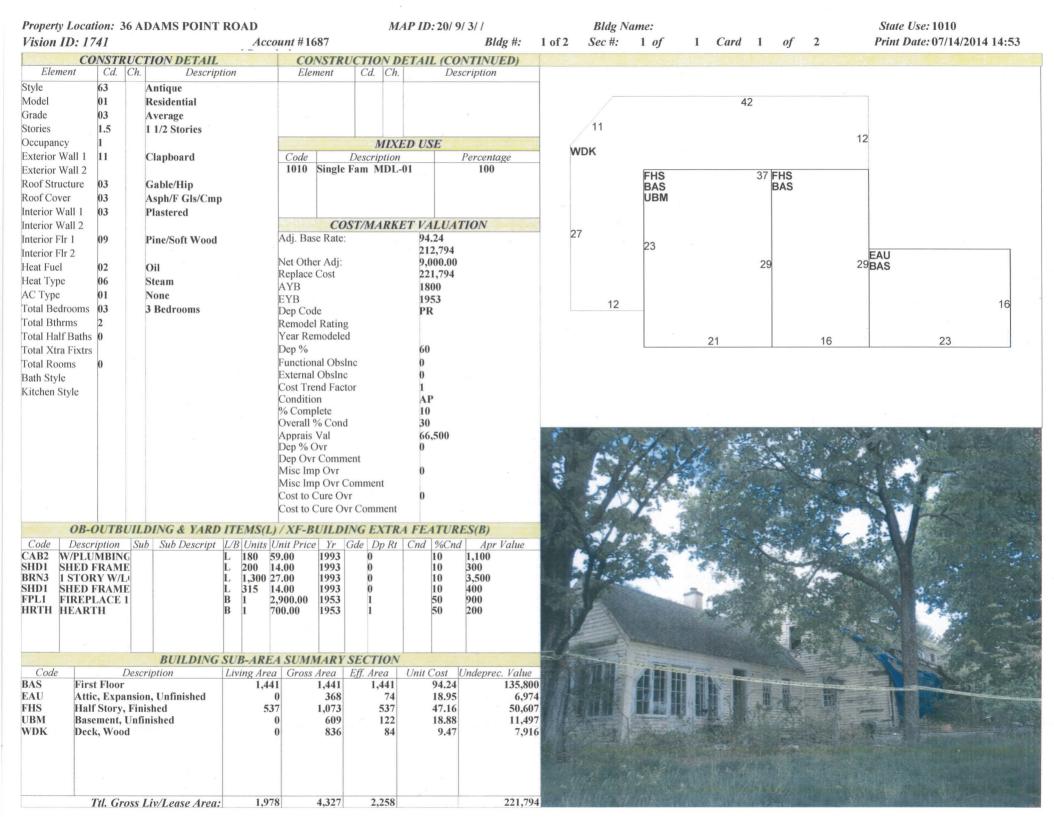


36 Adams Point Road View of House Before Demolition



36 Adams Point Road View of Great Bay

Property Location: 36	ADAMS POI	NT ROAD			MAP ID: 20/	9/3//				Bldg N	lame:					Stat	e Use	1010			
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TOWN OF DURHAM 15 NEWMARKET ROAD DURHAM, NH 03824-2898

Tel: 603/868-8064 Fax: 603/868-8033

ABATEMENT RECOMMENDATION

DATE: July 21, 2014

TOWN OF: Durham

TO: Town Council

FROM: Jim Rice, CNHA

OWNER:

Kang Wu Yuan Zhao 5 Surrey Lane

Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 5 Surrey Lane, Durham, NH 03824

PID: 22-27

PROPERTY TAX YEAR APPEALED: 2013

APPLICATION FILING DATE W/MUNICIPALITY: February 28, 2014 (Filing deadline is

3/3/2014 due to holiday)

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

ASSESSMENT APPEALED: \$419,600.00

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

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

REASON(S) FOR APPEAL: The taxpayer's purchased their property 7/2/2013 for \$369,500 and believe their revised assessment of \$419,600 does not reflect market value as of 4/1/13.

ASSESSOR'S COMMENTS: During my inspection with the property owner on 7/15/14, it was noted that the clapboards below the first floor windows are rotted all around the house. The owners are in the process of replacing these clapboards. Also, several of the wooden storm windows are rotted and need to be replaced. There is also water damage to the ceiling above the kitchen sink due to a leaky pipe from the 2nd floor bathroom. The owners received \$5,000 cash back at the closing due to this deferred maintenance.

RECOMMENDATION: Based on the aforementioned information, I recommend the following adjustments be made to the assessment record card:

- 1) Adjust the sketch to the 11'x 14' section of the house to include a finished attic area.
- 2) Adjust the "Grade" of the house from "Average +20" to Average +10".
- 3) Apply functional depreciation of 10% for the deferred maintenance.

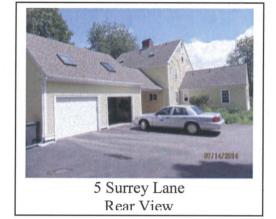
These adjustments reduce the assessment from \$419,600 to \$366,900. Applying the 2013 median equalization ratio of 97.9% to the revised assessment reveals an estimated market value of \$374,800 as of 4/1/13.

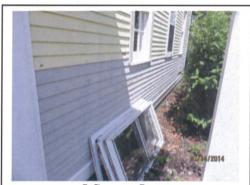
I recommend granting their abatement request for the assessed value difference of \$52,700. However, since they did not pay property taxes for a full tax year (only from 7/2/13 thru 3/31/14), I recommend prorating their abatement to the date of sale 7/2/13. This calculates to an abatement of \$891.31 (\$52.7 x \$30.41/365 days x 203 days) plus interest at six percent per annum from the date paid to refund date per RSA 76-17-a. If the taxes have not been paid, then no refund or interest is due.

If you have any questions regarding this information, please don't hesitate to contact me.



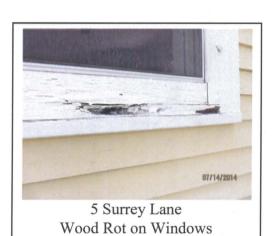
5 Surrey Lane Front View

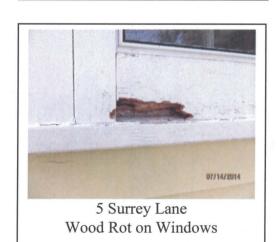




5 Surrey Lane Replaced Clapboards







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Property Location: 5 SURREY LANE MAP ID: 22/27/// Bldg Name: State Use: 1010 Vision ID: 1875 **Account #5915** Sec #: 1 of Print Date: 07/14/2014 15:03 Bldg #: 1 *Card* 1 1 of 1 of CONSTRUCTION DETAIL CONSTRUCTION DETAIL (CONTINUED) Element Ch. Element Cd. Description Cd. Ch. Description Style 03 Colonial FHS FGR 24 Model 01 Residential Grade 05 Average +20 2.5 2 1/2 Stories Stories Occupancy MIXED USE 26 Exterior Wall 1 11 Clapboard Description Percentage 1010 Single Fam MDL-01 100 Exterior Wall 2 Roof Structure 03 Gable/Hip 18 Roof Cover Asph/F Gls/Cmp BAS **WDK** 16 05 Interior Wall 1 Drywall/Sheet COST/MARKET VALUATION Interior Wall 2 Adj. Base Rate: 84.94 Interior Flr 1 12 Hardwood 1414 314,433 Interior Flr 2 14 Carpet 3 11 13 18,600.00 Net Other Adj: 02 Heat Fuel Oil **FHS** 33 333,033 Replace Cost Heat Type 05 **Hot Water FUS** AYB 1989 BAS AC Type 01 None EYB 2000 UBM Total Bedrooms 04 4 Bedrooms Dep Code AV BAS **Total Bthrms** 10 Remodel Rating UBM 28 Total Half Baths 1 Year Remodeled Dep % Total Xtra Fixtrs 13 1718 Functional Obslnc Total Rooms 8 Rooms External Obslnc 22 Bath Style 32 Cost Trend Factor Kitchen Style FOP Condition % Complete Overall % Cond 289,700 Apprais Val Dep % Ovr Dep Ovr Comment Misc Imp Ovr Misc Imp Ovr Comment Cost to Cure Ovr Cost to Cure Ovr Comment OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B) Sub Sub Descript L/B Units Unit Price Yr Gde Dp Rt Cnd %Cnd Code Description Apr Value RD3 RES DRIVEW 3,000.00 1993 1,500 FPL3 2 STORY CHI 3,700.00 2000 100 3,200 **BUILDING SUB-AREA SUMMARY SECTION** Unit Cost Undeprec. Value Code Description Living Area | Gross Area | Eff. Area First Floor 123,327 BAS 1,452 1,452 1,452 84.94 21,234 **FGR** Garage, Framed 624 250 34.03 774 65,740 **FHS** Half Story, Finished 774 1,548 42.47 FOP Porch, Open Framed 20 17.33 1,699 FUS Upper Story, Finished 924 924 924 84.94 78,481 UBM Basement, Unfinished 1,298 260 17.01 22,083 WDK Deck, Wood 224 22 8.34 1,869

333,033

Ttl. Gross Liv/Lease Area:

3,150

6,168

3,702