



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

SUPERIOR COURT & BTLA SETTLEMENT AGREEMENT

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Fairpoint
NO NE Telephone Operations LLC
770 Elm Street
Manchester, NH 03101

REPRESENTATIVE: Commercial Property Tax Management LLC
Timothy St Onge
788 Elm Street
Manchester, NH 03101

PROPERTY LOCATION: McDaniel Dr, Durham, NH 03824

PID: 106-1-0-COM-B

PROPERTY TAX YEAR(S) APPEALED: 2023 & 2024

APPLICATION FILING DATE: Prior to March 1, 2025

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

ASSESSMENT APPEALED: \$2,441,000 (2023) & \$1,507,200 (2024)

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

REASON FOR APPEAL: The taxpayer, through their representative Commercial Property Tax Management LLC, Timothy St Onge, has appealed their assessment of \$2,441,000 and \$1,507,200 for tax years 2023 and 2024, respectively. The abatement applications for tax years 2023 and 2024 were denied, the 2023 application was appealed to Superior Court, while the 2024 application was appealed to the Board of Tax and Land Appeals (BTLA).

The taxpayer, through their representative, has applied for the abatements/appeals of property taxes, because they believe that the municipality has failed to strictly comply with all statutes and decisional law governing the assessment of property taxes.

Additionally, they believe that the assessment is disproportional in that the taxpayer's property is over-assessed as confirmed by the Supreme Court's recent approval of the taxpayer's assessment methodology. They note that the assessment is more than what the Department of Revenue Administration determined to be the replacement cost new of telephone poles and conduit, less depreciation according to RSA 72:8-c.

The taxpayer's representative provides an opinion of value for the poles, conduit, and right-of-way values and originally with the abatement applications did not supply any documentation to support the values. Since the appeals have been filed, the taxpayer's representative has provided this office with the documentation necessary to verify and support their opinion of value. Including the methodology used as prescribed by State Statute.

ASSESSORS COMMENTS: Briefly, this property is a telecommunications property consisting of the poles, conduits, and right of ways necessary to support the transmission of telecommunications operation.

At the local abatement level, the taxpayer's representative, Commercial Property Tax Management LLC, Timothy St. Onge, provided an opinion of value for the poles, conduit, and right-of-way values but did not supply any documentation to support the values. Since the appeals have been filed, the taxpayer's representative has provided this office with the documentation necessary to verify and support their opinion of value. Including the methodology used, which is as prescribed by State Statute.

Utilizing the factual information this office obtained from the representative regarding the poles, conduit, and right of ways, verifying the methodology used, and asserting that it was done in accordance with State Statutes, it was found that the parcels total value should have been \$1,944,777 for 2023 and \$1,254,514 for 2024. Utilizing these values calculates a refund of \$16,540.94 with interest through April 24, 2026.

The Town's attorney, Joseph H. Driscoll IV, Esq. was consulted on the cases. In an effort to negotiate a settlement that would be beneficial to the Town, he spoke with the taxpayer's representative on several occasions. Through these negotiations a potential settlement, for both the 2023 and 2024 tax years, of \$10,000 without interest was agreed upon by the taxpayer.

RECOMMENDATION: Based upon the recommendation of the Town's attorney, Joseph H. Driscoll IV, Esq., the factual information presented by the taxpayer's representative, and the methodology stipulated by State Statute, it would be my recommendation that the Council agree to the Settlement Agreement, attached, and refund an abatement of \$10,000 without interest to settle both the Superior Court Appeal (2023) and the BTLA Appeal (2024).

THE STATE OF NEW HAMPSHIRE
BOARD OF TAX AND LAND APPEALS

Northern New England Telephone Operations, LLC

v.

Town of Durham

Docket No. 31514-24PT

SETTLEMENT AGREEMENT

NOW COMES, the Town of Durham, (hereinafter "Town"), by and through its attorneys, Mitchell Municipal Group, P.A., and Northern New England Telephone Operations, LLC, (hereinafter "Petitioner"), and in entering this Settlement Agreement, states as follows:

1. The Petitioner is a telecommunications provider in the State of New Hampshire, who has sought a property tax abatement for the 2024 tax year.
2. The Petitioner filed a local tax abatement pursuant to RSA 76:16 which was received by the Town on March 03, 2025.
3. The Town denied the Petitioners abatement application for lack of supporting documentation.
4. The Petitioner subsequently filed an appeal to the Board of Tax and Land Appeals who issued an order for parties to engage in settlement discussion.
5. As a result of such discussions, the parties have fully resolved the matter.
6. The parties hereby agree that in future years, Petitioner shall submit to the Town, information required to calculate the Right of Way calculation so that it may be used for the assessment of value pursuant to RSA 72.
7. The Town agrees to issue a payment to the Petitioner in the amount of

\$10,000 to address the dispute over taxes paid in 2023 and 2024.

8. This Agreement fully resolves this case and the pending matter before the Board of Tax and Land Appeals shall be dismissed.

Respectfully submitted,

TOWN OF DURHAM

By its attorneys
MITCHELL MUNICIPAL GROUP, P.A.

Date: _____

By: _____

Joe Friedman, Chair

Darrell Ford

Emily Friedrichs

Heather Grant

Jim Lawson

Mike Lehrman

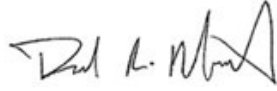
Curtis Register

Robin Vogt

Carden Welsh

AND

**NEW ENGLAND TELEPHONE
OPERATIONS COMMUNICATIONS,
LLC**



Date: March 31, 2026

By: _____

Printed Name: David R Herrick, Senior VP, Chief Accounting Officer

Representative of New England Telephone
Operations Communications, LLC

Duly Authorized

Town of Durham, NH
Property Tax Bill Calculation

Owner Fairpoint- No NE Telephone
PID 106-1-0-COM-B
Address McDaniel Drive

WHAT WAS TAXED

Total Assessed Value	2,441,000	2,441,000
Exemption (solar,)	-	-
Value Tax Applied To:	2,441,000.00	2,441,000.00

Credit (veterans,) - -

Tax Bill#:

PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/30/2023	12/11/2023

Tax Rate Applied:

Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	14.525	20.480

tax will be roughly 35,455.53 49,991.68

Resulting in Taxes of:

Town	9,935.00	14,036.00
County	3,442.00	4,296.00
Local School	20,211.00	28,267.00
State School	1,867.00	3,393.00
Tax Calculated	35,455.00	49,992.00

Less Credit & 1st Bill is the Amount Billed: 35,455.00 14,537.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	2,441,000	1,944,777
Exemption (solar,)	-	-
Value Tax Applied To:	2,441,000.00	1,944,777.00

Credit (veterans,) - -

Tax Bill#:

PropTax Issue 1 st or 2 nd	0	0
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2023	12/18/2023
Paid Date:	6/30/2023	12/11/2023

Tax Rate Applied:

Town	4.070	5.750
County	1.410	1.760
Local School	8.280	11.580
State School	0.765	1.390
Total Rate	14.525	20.480

tax will be roughly 35,455.53 39,829.03

Resulting in Taxes of:

Town	9,935.00	11,182.00
County	3,442.00	3,423.00
Local School	20,211.00	22,521.00
State School	1,867.00	2,703.00
Tax Calculated	35,455.00	39,829.00

Less Credit & 1st Bill is the Amount Billed: 35,455.00 4,374.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	10,163.00	10,163.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/24/2026	4/24/2026	
Number of Days of Interest =	1029	865	
Interest Payable	-	963.40	963.40 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	11,126.40	11,126.40

Town of Durham, NH
Property Tax Bill Calculation

Owner Fairpoint- No NE Telephone
PID 106-1-0-COM-B
Address McDaniel Drive

WHAT WAS TAXED

Total Assessed Value	1,507,200	1,507,200
Exemption (solar)	-	-
Value Tax Applied To:	<u>1,507,200.00</u>	<u>1,507,200.00</u>

Credit (veterans,)	-	-
Tax Bill#:	114158	115624
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	7/2/2024	12/17/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	<u>10.240</u>	<u>20.330</u>

tax will be roughly 15,433.73 30,641.38

Resulting in Taxes of:		
Town	4,333.00	8,666.00
County	1,326.00	2,788.00
Local School	8,727.00	17,363.00
State School	1,048.00	1,824.00
Tax Calculated	<u>15,434.00</u>	<u>30,641.00</u>

Less Credit & 1st Bill
is the Amount Billed: 15,434.00 15,207.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	1,507,200	1,254,514
Exemption (solar)	-	-
Value Tax Applied To:	<u>1,507,200.00</u>	<u>1,254,514.00</u>

Credit (veterans,)	-	-
Tax Bill#:	114158	115624
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2024	12/16/2024
Paid Date:	7/2/2024	12/17/2024

Tax Rate Applied:		
Town	2.875	5.750
County	0.880	1.850
Local School	5.790	11.520
State School	0.695	1.210
Total Rate	<u>10.240</u>	<u>20.330</u>

tax will be roughly 15,433.73 25,504.27

Resulting in Taxes of:		
Town	4,333.00	7,213.00
County	1,326.00	2,321.00
Local School	8,727.00	14,452.00
State School	1,048.00	1,518.00
Tax Calculated	<u>15,434.00</u>	<u>25,504.00</u>

Less Credit & 1st Bill
is the Amount Billed: 15,434.00 10,070.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	5,137.00	5,137.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/24/2026	4/24/2026	
Number of Days of Interest =	661	493	
Interest Payable	-	277.54	277.54 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	5,414.54	5,414.54



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Richard Haven Lord Revocable Trust
85 Bennett Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 85 Bennett Road, Durham, NH 03824

PID: 224-20

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE W/MUNICIPALITY: January 20, 2026

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

ASSESSMENT APPEALED: \$716,400

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Richard Haven Lord Revocable Trust, 85 Bennett Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes due to their belief that the assessment is disproportionately higher than other properties along the Lamprey River.

ASSESSOR'S COMMENTS: The subject property is comprised of 3.5 acres of land, with 2,000 feet of frontage along the Lamprey River. The lot is long, but much of it is very narrow. The house is a ranch built in 1957, which is the owner's childhood home. During my inspection of the property on 3/11/26 with the owner, it was discovered that there were several errors on the property record card, including inaccurate dimensions, outbuildings that required extra depreciation, and components of the interior/exterior of the house that have deferred maintenance. The bathrooms are original to the home, the kitchen was updated 50+ years ago, there is a repaired crack in the foundation, the siding is original, there is rot on various components of the exterior, and the furnace is approximately 25 years old. Because of the age of the components and various degrees of deferred maintenance the depreciation needs to be changed from average condition to fair condition. Additionally, due to the shape of the lot an additional -5 condition adjustment should be made to the land.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$716,400 to \$653,900 and granting the abatement for the assessed value difference of \$62,500. This calculates to an abatement of **\$1,192.70** including interest (interest is calculated to a repayment date of April 24, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED
Town of Durham
JAN 20 2026
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:
Town File No.: <u>25-7</u>
Taxpayer Name: <u>Lord</u>

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Richard Lord tte, Richard Haven Lord Revocable Trust
Mailing Address: 85 Bennett Rd., Durham, NH 03824
Telephone Number(s): (Work) (same as home) (Home) (603) 659-2721

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): none
Mailing Address: _____
Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>224-20-0-0-0</u>	<u>85 Bennett Road</u>	<u>House & Land</u>	<u>\$716,400</u>

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
none			

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

The basis of this application is that the assessment increase is
disproportionate to that of all 33 of the other Durham residential properties with
Lamprey River shoreland frontage.

(Spreadsheet with tax card info attached.)

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 224-20-0-0-0 Appeal Year Market Value \$ 441,700

Town Parcel ID# _____ Appeal Year Market Value \$ Same as 2024

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Of the 34 Lamprey River waterfront residential properties, my property was given the greatest increase in valuation at over 62%, with the land portion more than doubled (120% increase). In addition, the house is almost entirely within the town's 125' shoreland protection zone. see attached

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID# Street Address Sale Price/Date of Sale Rents Assessment

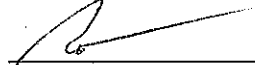
Comparison with the 33 other Lamprey waterfront residential properties.

See attached spreadsheet showing their tax card valuations.

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 01/20/2026


(Signature)

(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12

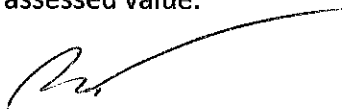
Narrative description:

The land of this property was purchased from The NH Electric Company by my father, Richard Theodore Lord in 1955 and the residence, a single story ranch style house was constructed in 1956-7. It has been my home for the 69 years since my family first occupied it when I was age 11. Ownership passed to me on the death of my parents. It has never been on the market. There was some interior remodeling in the 1980s to convert the garage to a studio space and to open the kitchen space. There have been no significant alterations since that time. The house was located and built before the establishment of Durham's shoreland protection zoning rules and is almost entirely within the 125' shoreline setback, so any external alterations to the property would have to be within the existing footprint. Most of the remaining property is in the setback, floodplain, or otherwise unbuildable. Where possible I am respectful of all local and state shoreland conservation rules and have been serving for 35 years as Durham representative on the Lamprey River Advisory Committee.

I am a few months from 80 years of age and living from my Social Security and savings and hoping to live out the rest of my life in this house, so it was with considerable concern when I discovered that, after assurances by the town that most tax bills would be relatively unaffected by the revaluation, that my own tax bill was increased by more than 50%, compromising my long term planning. The December tax bill showed that my overall valuation had increased more than **62%** and the land portion of valuation had been increased by more than **120%**. The reason given for the increase was the increased value of shoreland properties.

I went to the on-line tax card database and extracted the information for all 34 of the Durham residential properties with frontage on the Lamprey River, and discovered that the increase in my valuation was significantly higher than of any of the other Lamprey shore properties, including the recent \$1M sale at 250 Newmarket Rd.

Therefore I submit this application for abatement, due to the disproportionate increase in assessed value.

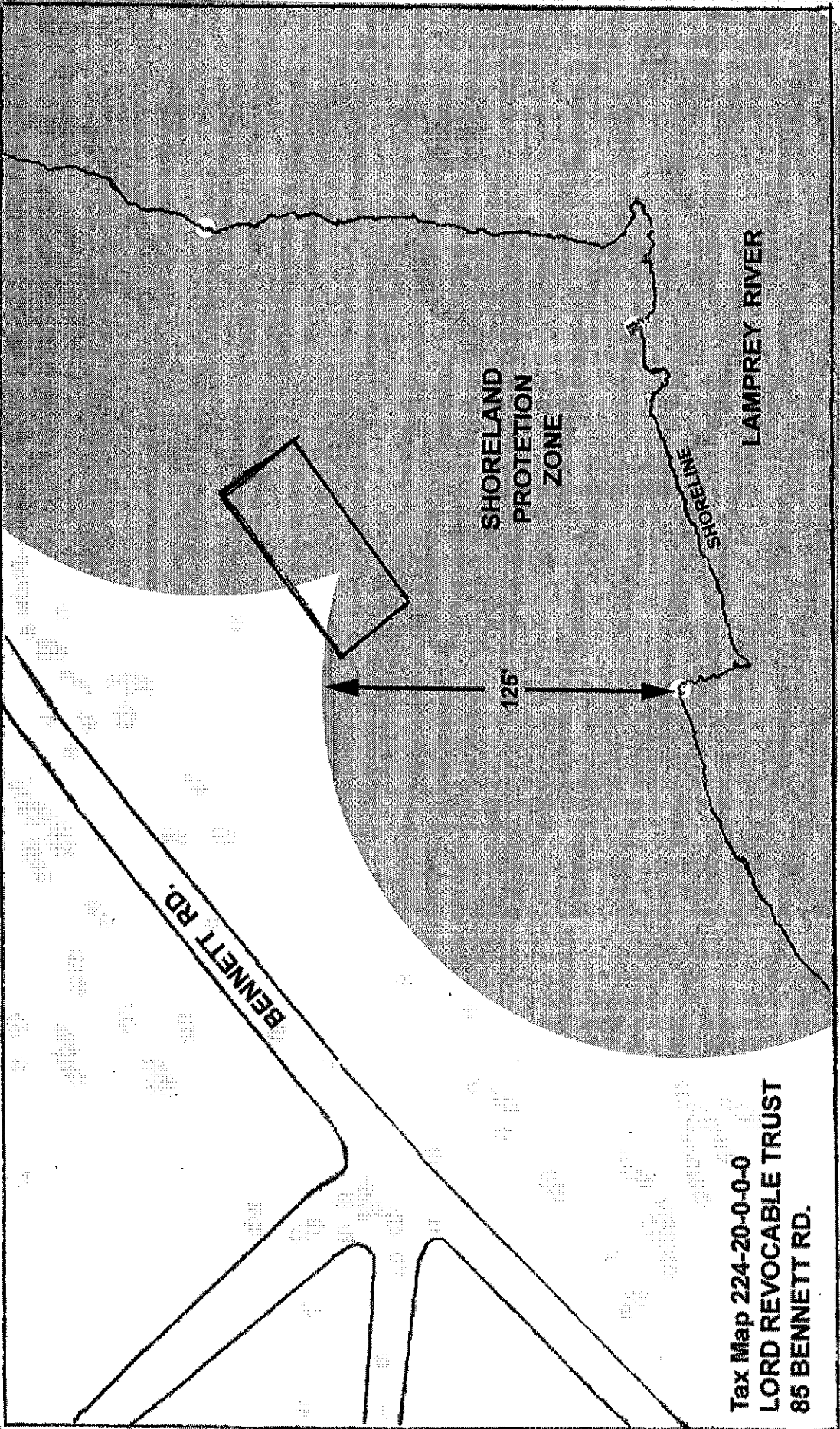


Richard Haven Lord

85 Bennett Rd.

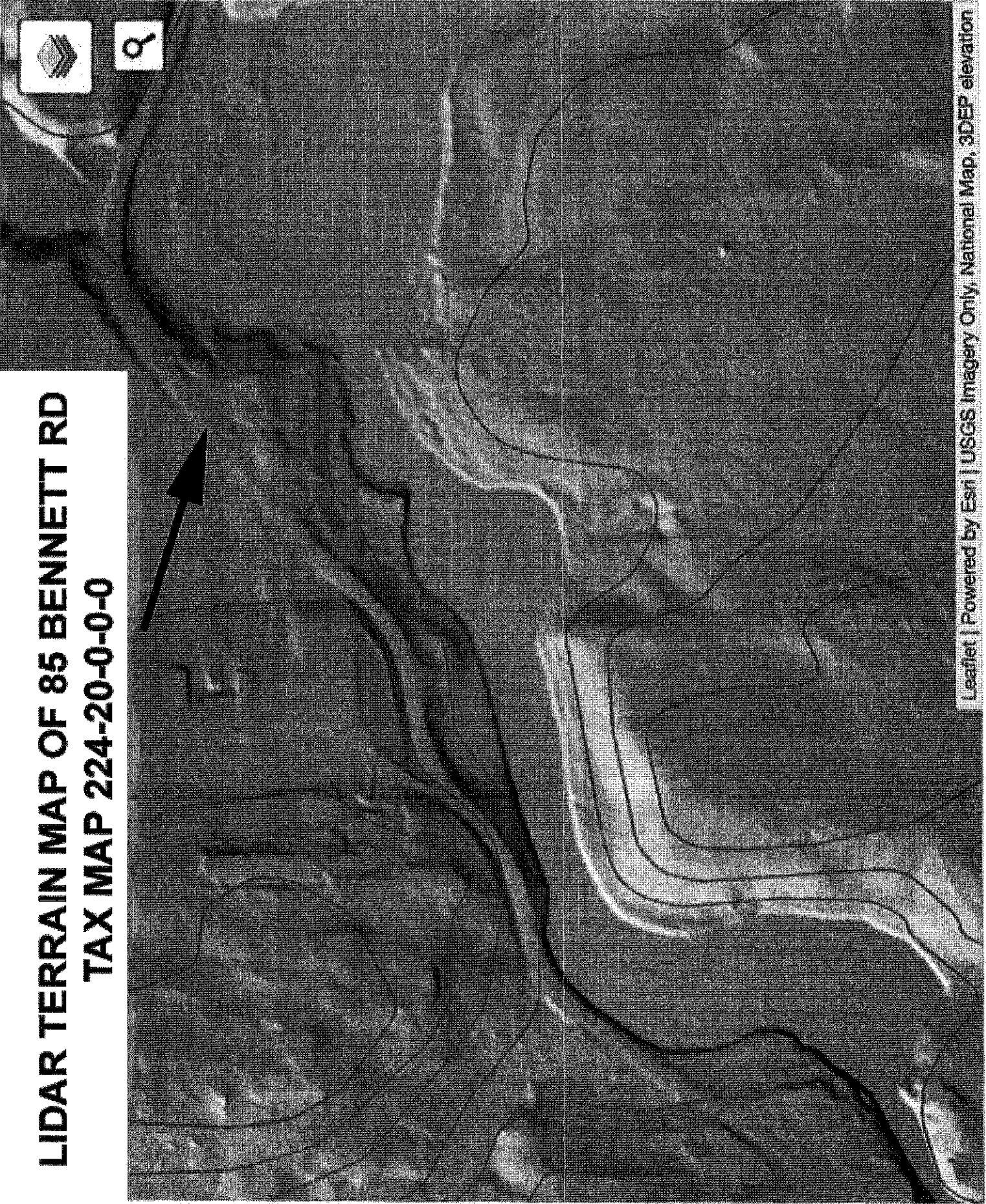
Comparative tax increases for Durham Lamprey River waterfront residential properties

Address	Area	Land valuation (thousnds)			Total valuation (thousands)			
		2024	2025	increase %	2024	2025	increase %	
85 Bennett Rd.	3.5A	212.7	468.2	120.12	441.7	716.4	62.19	My property
4 Cold Spring Rd.	1.91A	260	437.8	68.38	697.9	919.7	31.78	
6 Cold Spring Rd.	1.13A	257.4	435.5	69.19	683.9	903.2	32.07	
8 Cold Spring Rd.	1.03A	257.1	413.4	60.79	757.8	947.7	25.06	
10 Cold Springs Rd.	1.22A	257.7	414	60.65	666	851.3	27.82	
14 Cold Spring Rd.	1.35A	258.1	414.4	60.56	659.1	884.3	34.17	
20 Cold Springs Rd.	2.34A	261.4	417.3	59.64	734.4	922	25.54	
2 Corson Rd.	2.45A	248.8	439.5	76.65	624.8	847.2	35.60	
6 Corson Rd.	1.14A	250.1	441	76.33	572.6	802.4	40.13	
216 Newmarket Rd.	0.29A	166.8	254.3	52.46	358.3	440.6	22.97	
250 Newmarket Rd.	13.2A	236.4	571.8	141.88	885	1291.1	45.89	Recent sale
264 Newmarket Rd.	1.84A	193.8	332	71.31	600.8	730.6	21.60	
266 Newmarket Rd.	2.5A	204.3	333.1	63.04	725.5	912.1	25.72	
270 Newmarket Rd.	1.4A	190.7	329	72.52	431.4	603.9	39.99	
274 Newmarket Rd.	1.9A	194.2	316.1	62.77	688.9	857.5	24.47	
278 Newmarket Rd.	2.46A	198.2	319.9	61.40	581.5	731.8	25.85	
284 Newmarket Rd.	3.81A	207.9	345.3	66.09	572.8	790	37.92	
294 Newmarket Rd.	4.5A	212.7	349.9	64.50	590	704.5	19.41	
298 Newmarket Rd.	1.62A	193.7	315.6	62.93	548.7	707.4	28.92	
300 Newmarket Rd.	0.77A	184.9	284.3	53.76	412.1	522.1	26.69	
310 Newmarket Rd.	5.84A	177.2	342.7	93.40	584.6	776.4	32.81	
171 Packers Falls Rd.	12A	252.7	417.6	65.26	935.1	1206.9	29.07	
173 Packers Falls Rd	14.8A	214.6	379.9	77.03	815.9	1040.5	27.53	
175 Packers Falls Rd.	5.46A	220	384.9	74.95	624.9	856.8	37.11	
187 Packers Falls Rd.	0.84A	195.5	341.7	74.78	442.4	609.6	37.79	
191 Packers Falls Rd.	1.84A	201.9	366.8	81.67	419	599.9	43.17	
193 Packers Falls Rd.	3.68A	224.5	389.4	73.45	622.4	808.7	29.93	
207 Packers Falls Rd.	10A	294.8	411.9	39.72	890.2	1105.7	24.21	
1 Sullivan Falls Rd.	2.78A	280.1	456.4	62.94	839.6	1092.6	30.13	
5 Sullivan Falls Rd.	3.18A	285.3	461.3	61.69	815.8	1039.4	27.41	
40 Wiswall Rd.	30.9A	491.8	692.9	40.89	868.2	1103.3	27.08	
55 Wiswall Rd.	3.16A	168.1	260	54.67	828.6	1012.9	22.24	
56 Wiswall Rd.	3.5A	210.5	363.2	72.54	676.1	864.4	27.85	
68 Wiswall Rd.	5.9A	234.5	399.4	70.32	651.4	838.7	28.75	



Tax Map 224-20-0-0-0
LORD REVOCABLE TRUST
85 BENNETT RD.

**LIDAR TERRAIN MAP OF 85 BENNETT RD
TAX MAP 224-20-0-0-0**



Town of Durham, NH
Property Tax Bill Calculation

Owner Richard Haven Lord Revocable Trust
PID 224-20
Address 85 Bennett Road

WHAT WAS TAXED

Total Assessed Value	441,700	716,400
Exemption (solar,)	-	-
Value Tax Applied To:	441,700.00	716,400.00

Credit (veterans,) - -

Tax Bill#:	119767	121228
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2025	1/12/2026
Paid Date:	6/17/2025	1/8/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	10.165	18.870

tax will be roughly 4,489.88 13,518.47

Resulting in Taxes of:

Town	1,270.00	3,668.00
County	409.00	1,361.00
Local School	2,544.00	7,730.00
State School	267.00	759.00
Tax Calculated	4,490.00	13,518.00

Less Credit & 1st Bill
is the Amount Billed: 4,490.00 9,028.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	441,700	653,900
Exemption (solar,)	-	-
Value Tax Applied To:	441,700.00	653,900.00

Credit (veterans,) - -

Tax Bill#:	119767	121228
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2025	1/12/2026
Paid Date:	6/17/2025	1/8/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	10.165	18.870

tax will be roughly 4,489.88 12,339.09

Resulting in Taxes of:

Town	1,270.00	3,348.00
County	409.00	1,242.00
Local School	2,544.00	7,056.00
State School	267.00	693.00
Tax Calculated	4,490.00	12,339.00

Less Credit & 1st Bill
is the Amount Billed: 4,490.00 7,849.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,179.00
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%
Enter Date Town will Payback	4/24/2026	4/24/2026
Number of Days of Interest =	311	106
Interest Payable	-	13.70

Less Previously Abated Amount of

Total To Be Abated - 1,192.70

1,179.00 = To Be Abated

13.70 = Interest Owed

1,192.70



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Matthew K Joyce
Rebecca Joyce
1 Surrey Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 1 Surrey Lane, Durham, NH 03824

PID: 222-38

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE W/MUNICIPALITY: February 17, 2026

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

ASSESSMENT APPEALED: \$904,900

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Matthew & Rebecca Joyce, 1 Surrey Lane

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes due to incorrect physical data on the property record card.

ASSESSOR'S COMMENTS: After inspecting the property on 12/10/2025 with Mr. Joyce, it was noted that there were several errors on the property record card, including inaccurate dimensions, and extra fixtures that did not exist.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$904,900 to \$893,200 and granting the abatement for the assessed value difference of \$11,700. This calculates to an abatement of **\$223.54** including interest (interest is calculated to a repayment date of April 24, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED

RECEIVED
Town of Durham

FEB 17 2026
Planning, Zoning
and Assessing

FEB 17 2026
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:	
Town File No.:	<u>25-20</u>
Taxpayer Name:	<u>Joyce</u>

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Matthew K Joyce & Rebecca Joyce

Mailing Address: 1 Surrey Lane, Durham, NH 03824

Telephone Nos.: (Home) 617-823-3339 (Cell) 617-438-6267 (Work) _____ (Email) matthewkjoyce@gmail.com

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (Email) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
222-38	1 Surrey Lane	SF Home	\$904,900

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Data errors found during physical inspection by the Assessor.

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 222-38 Appeal Year Market Value \$ 893,200

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

walked property with Town Assessor and found
several data errors on Tax Card.

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2/12/26

Matthew K. Joyce
(Signature)

MATTHEW K. JOYCE
(Print Name)

Rebecca Joyce
(Signature)

REBECCA JOYCE
(Print Name)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA 641:3:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____
_____ (Representative's Signature) _____ (Print Name)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Town of Durham, NH
Property Tax Bill Calculation

Owner Matthew K & Rebecca Joyce
PID 222-38
Address 1 Surrey Lane

WHAT WAS TAXED

Total Assessed Value	737,900	904,900
Exemption (solar,)	16,800.00	16,800.00
Value Tax Applied To:	<u>721,100.00</u>	<u>888,100.00</u>

Credit (veterans,)	-	-
Tax Bill#:	119640	121102
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2025	1/12/2026
Paid Date:	6/12/2025	1/9/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>

tax will be roughly 7,329.98 16,758.45

Resulting in Taxes of:

Town	2,073.00	4,547.00
County	667.00	1,687.00
Local School	4,154.00	9,583.00
State School	436.00	941.00
Tax Calculated	<u>7,330.00</u>	<u>16,758.00</u>

Less Credit & 1st Bill
is the Amount Billed: 7,330.00 9,428.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	737,900	893,200
Exemption (solar,)	16,800.00	16,800.00
Value Tax Applied To:	<u>721,100.00</u>	<u>876,400.00</u>

Credit (veterans,)	-	-
Tax Bill#:	119640	121102
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2025	1/12/2026
Paid Date:	6/12/2025	1/9/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>

tax will be roughly 7,329.98 16,537.67

Resulting in Taxes of:

Town	2,073.00	4,487.00
County	667.00	1,665.00
Local School	4,154.00	9,456.00
State School	436.00	929.00
Tax Calculated	<u>7,330.00</u>	<u>16,537.00</u>

Less Credit & 1st Bill
is the Amount Billed: 7,330.00 9,207.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	221.00	221.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/24/2026	4/24/2026	
Number of Days of Interest =	316	105	
Interest Payable	-	2.54	2.54 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	223.54	223.54



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Stephen L Holmgren
Christine A Holgren
20 Perley Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 20 Perley Lane, Durham, NH 03824

PID: 105-72

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE W/MUNICIPALITY: February 27, 2026

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

ASSESSMENT APPEALED: \$885,700

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Stephen & Christine Holmgren, 20 Perley Lane

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes due to incorrect physical data on the property record card and their belief that the assessment increase exceeded the average increase for residential properties.

ASSESSOR'S COMMENTS: The subject property is a residential 2-story condominium building located on Perley Lane, a 55+ condominium association. The condo was built in 2013, and has solar panels, a patio, and a generator.

After inspecting the property on 3/11/2026 with Mr. Holmgren, it was noted that there were errors on the property record card regarding inaccurate dimensions on the second floor and inaccurate flooring types. Once corrected the living area square footage was recalculated from 3,026 to 2,843, this does not include the square footage for the unfinished basement area, and the carpet flooring type was removed.

For the 2025 revaluation, the average assessed value increase for all condominium properties was 21%. During a revaluation, not all property types or even all properties within a given type will increase at an exact average percentage. This average is a result of over 40 distinct condominium association groups, with the highest percentage increase being 48% and the lowest being 3%. The Perley Lane condominiums had an average percentage increase of 27.5%, which falls in line with the overall results of the revaluation.

Additionally, a comparison has been made between the Perley Lane condominiums and the Fellows Lane condominiums. While the Fellows Lane condominiums are also a 55+ condominium community, they were built approximately 10 years prior to the Perley Lane condominiums and the majority have had minimal updates, with this a lot of the major components of the buildings will be reaching the end of their useful lifespan and will therefore command a lower market value.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$885,7000 to \$856,300 and granting the abatement for the assessed value difference of \$29,400, This calculates to an abatement of **\$561.20** including interest (interest is calculated to a repayment date of April 24, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED
Town of Durham

FEB 27 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-53

Taxpayer Name: Holmgren

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Stephen and Christine Holmgren

Mailing Address: 20 Perley Lane

Telephone Number(s): (Work) 732-977-6142 (Home) 732-310-5727

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
105-72	20 Perley Ln, Durham	Res Condo	\$885,700

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
1. physical data – incorrect description or measurement of property;
 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Disproportionality -- (1) and (3)

- 1) the square footage is listed as 3026 sq ft, but our measurements internally and using our blueprints show it to be about 500 sq ft less, primarily due to the approximation of 2nd floor as half story or 3/4 story finished.

See attached sheets "20 Perley Lane Abatement Application"

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 105-72 Appeal Year Market Value \$ \$855,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

1) Incorrect measurement of Sq. ft. for the property

2) Assessment value not aligned with replacement value as compared to comparable properties.

3) Assessment increase of 27.2% is not in line with town average for 191 condos of 22%.

(See attached documentation and tables)

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents.

(Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
-----------------	----------------	-------------------------	-------	------------

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 2/27/26

Stephen L Holmgren
(Signature)

Christine Holmgren
(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12

Section E – Reasons for Abatement Application

Disproportionality – Reasons: 1) Incorrect measurement of property, and 3) level of assessment by comparison of town-wide levels of same category

- 1) **Incorrect measurement of property.** The square footage of our property at 20 Perley is listed as 3026 sq. ft., which we believe to be approximately 300 - 500 sq. ft. too high. Comparison with other most similar properties (2-stories, 3 bedrooms, very similar floor plans) on Perley Lane, built by the same developer within 3-4 years of each other, 14, 19, 20 and 22 Perley :

Address	Square Feet
14 Perley	2868
19 Perley	2706
20 Perley	3026
22 Perley	2708

In addition we went back to our as-built blueprints from the developer and tape measurements of our own, with the resulting comparison shown below. We feel much of the error is due to estimating the second floor footage by simply multiplying the first floor footprint by a factor of 0.5 or 0.75, which does not reflect the steep setback of the second floor due to the roof pitch. Based on this finding, we believe our living area should be between 2500 – 2700 sq. ft. We are happy to have anyone re-measure our interior and/or provide copies of our blueprints to help clarify the issue.

Address	Sq. Ft.	2025 assessment	Replacement Cost after Depreciation	Ratio Assess/ Repl Cost
14 Perley	2868	\$ 818,100	\$ 813,600	100.6%
19 Perley	2706	\$ 805,900	\$ 798,300	101.0%
20 Perley	3026	\$ 885,700	\$ 849,500	104.3%
22 Perley	2708	\$ 782,100	\$ 779,000	100.4%
12 Fellows	2786	\$ 709,700	\$ 701,700	101.1%
22 Fellows	2752	\$690,800	\$ 687,800	100.4%
24 Fellows	2795	\$ 723,700	\$ 714,200	101.3%
			Average excluding 20 Perley	100.8%

- 3) Level of assessment compared to town-wide averages.** In the powerpoint presented to the Town Council, the town-wide average increase in valuation for 191 Condo properties was 21%, in the summary report on the town webpage:

<https://www.ci.durham.nh.us/assessing/2025-statistical-revaluation>

the average increase in value for Condos is 22%. This compared to the average for all Perley Lane properties of 27.5% (see table below):

Assessment Increase 2023 - 2025			
	<u>2025</u>	<u>percent</u>	<u>2023</u>
11 Perley	612,800	31.4%	466,500
13 Perley	494,100	30.2%	379,500
14 Perley	818,100	26.9%	644,800
15 Perley	685,900	26.6%	541,700
16 Perley	717,500	26.8%	565,800
17 Perley	554,100	28.3%	431,800
18 Perley	837,900	25.0%	670,200
19 Perley	805,900	28.3%	628,200
20 Perley	885,700	27.2%	696,500
22 Perley	782,100	28.4%	609,200

24 Perley	918,200	27.0%	723,200
26 Perley	741,100	26.1%	587,800
28 Perley	804,600	27.6%	630,800
avg	9,658,000	27.5%	7,576,000
Stated town-wide avg of 191 Condo properties		21-22%	

If 20 Perley assessment was a 22% increase, the assessment would be **\$849,730**.

Town of Durham, NH
Property Tax Bill Calculation

Owner Stephen L & Christine A Holmgren
PID 105-72
Address 20 Perley Lane

WHAT WAS TAXED

Total Assessed Value	696,500	885,700
Exemption (solar,)	28,000.00	28,000.00
Value Tax Applied To:	668,500.00	857,700.00

Credit (veterans,) - -

Tax Bill#:	118706	122235
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/2/2025	1/12/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	10.165	18.870

tax will be roughly 6,795.30 16,184.80

Resulting in Taxes of:

Town	1,922.00	4,391.00
County	618.00	1,630.00
Local School	3,851.00	9,255.00
State School	404.00	909.00
Tax Calculated	6,795.00	16,185.00

Less Credit & 1st Bill
is the Amount Billed: 6,795.00 9,390.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	696,500	856,300
Exemption (solar,)	28,000.00	28,000.00
Value Tax Applied To:	668,500.00	828,300.00

Credit (veterans,) - -

Tax Bill#:	118706	122235
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/2/2025	1/12/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	10.165	18.870

tax will be roughly 6,795.30 15,630.02

Resulting in Taxes of:

Town	1,922.00	4,241.00
County	618.00	1,574.00
Local School	3,851.00	8,937.00
State School	404.00	878.00
Tax Calculated	6,795.00	15,630.00

Less Credit & 1st Bill
is the Amount Billed: 6,795.00 8,835.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	555.00	555.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/24/2026	4/24/2026	
Number of Days of Interest =	296	102	
Interest Payable	-	6.20	6.20 = Interest Owed

Less Previously Abated Amount of

Total To Be Abated - 561.20

561.20



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: George B Hu
Lin Cheng
16 Perley Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 16 Perley Lane, Durham, NH 03824

PID: 105-74

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE W/MUNICIPALITY: March 3, 2026 (Postmarked February 28th, 2026; 2025 Filing Deadline = March 2nd, 2026)

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

ASSESSMENT APPEALED: \$717,500

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



George Hu & Lin Cheng, 16 Perley Lane

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes due to their belief that the assessment increase exceeded the average increase for residential properties and citing the sale of 18 Perley Lane, which occurred on 10/28/2025.

ASSESSOR'S COMMENTS: The subject property is a residential 2-story condominium building located on Perley Lane, a 55+ condominium association. The condo was built in 2014, and has a generator.

After inspecting the property on 3/12/2026 with Mr. Hu, it was noted that there were errors on the property record card regarding inaccurate dimensions on the second floor and incorrect kilowatts stated for the generator. Once corrected the living area square footage was recalculated from 2,316 to 2,218, this does not include the square footage for the unfinished basement area, and the generator was corrected from 10 to 8 Kw.

For the 2025 revaluation, the average assessed value increase for all condominium properties was 21%. During a revaluation, not all property types or even all properties within a given type will increase at an exact average percentage. This average is a result of over 40 distinct condominium association groups, with the highest percentage increase being 48% and the lowest being 3%. The Perley Lane condominiums had an average percentage increase of 27.5%, which falls in line with the overall results of the revaluation.

Additionally, the recent sale of 18 Perley Lane for \$799,000 occurred on 10/28/2025. This sale was not included in our analysis for several reasons. First it sold outside of our date of value. Also, this sale was not listed with the PrimeMLS sales database. Further, after the sale this office sent a Sales Questionnaire to validate the sale; this questionnaire was returned and indicated that the sale was a "private sale". With all of these elements combined, the sale of 18 Perley Land cannot be considered a valid arms-length transaction and therefore would not be utilized as a comparable property sale.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$717,500 to \$662,300 and granting the abatement for the assessed value difference of \$55,200, This

calculates to an abatement of **\$1,057.06** including interest (interest is calculated to a repayment date of April 24, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED
Town of Durham

MAR 03 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-63

Taxpayer Name: HU

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): George Hu & Lin Cheng

Mailing Address: 16 Perley Ln, Durham, NH 03824

Telephone Number(s): (Work) 6039309165 (Home) 6038888004

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
105-74-0-0-0,	16 Perley Ln, Durham, NH	a detached condo,	\$717500.00

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 105-74-0-0-0 Appeal Year Market Value \$ 689000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Please see the attached letter.

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID# Street Address Sale Price/Date of Sale Rents Assessment

105-73-0-0-0 18 Perley Ln, Durham, NH

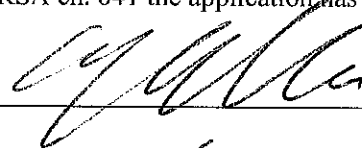
Sold with \$799000 on 10/28/2025,

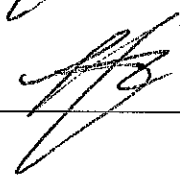
Assessment: \$837900

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 2/27/2026


(Signature)


(Signature)

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
0000H-00486-47,	7 Blackstone Dr.	#47 Nashua, NH	a condo, \$293800

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
1. physical data – incorrect description or measurement of property;
 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12

16 Perley Ln

Durham, NH 03824

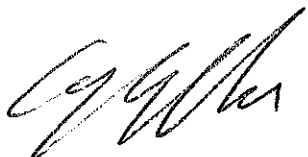
Feb 27th, 2026

To whom it may concern,

This abatement application is based on the level of assessment which is disproportionate by comparing the property's market value and the town-wide level of assessment:

- The property of 16 Perley Ln in Durham was assessed to \$717500 which was 26.8% higher than it was assessed in 2023 (\$565800).
- According to the town results, condos went up in value an average of 22%, but Perley Ln went up an average of 27% (31.7% before the revision), which was not proportionate in Durham.
- The town reduced the Perley Lane assessment increase over the 2023 assessments from an average of 31.7% to an average of 27%; but for our neighbor Fellows Lane, the initial average increase was 15% and the revised increase was 7%. Again, that also indicated the disproportionation comparing with other areas in Durham.
- The property of 18 Perley Ln (with the solar system) in Durham was sold for \$799000.00 on October 28, 2025 while the assessment in 2023 was \$696500. The sold price was 14.72% higher. The new assessment was disproportionate with the market value. Therefore, the new assessment's value should not be more than 20%.
- Because the average assessment for condos was 22%, we would accept the same amount of increase. That was the reason that \$689000 was suggested as the market value.

Thank you for your consideration.



George Hu & Lin Cheng



Town of Durham, NH
Property Tax Bill Calculation

Owner George B Hu & Lin Cheng
PID 105-74
Address 16 Perley Lane

WHAT WAS TAXED

Total Assessed Value	565,800	717,500
Exemption (solar,)	-	-
Value Tax Applied To:	565,800.00	717,500.00

Credit (veterans,) - -

Tax Bill#:	118646	122233
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	6/23/2025	12/22/2025

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	10.165	18.870

tax will be roughly 5,751.36 13,539.23

Resulting in Taxes of:

Town	1,627.00	3,674.00
County	523.00	1,363.00
Local School	3,259.00	7,742.00
State School	342.00	761.00
Tax Calculated	5,751.00	13,540.00

Less Credit & 1st Bill
is the Amount Billed: 5,751.00 7,789.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	565,800	662,300
Exemption (solar,)	-	-
Value Tax Applied To:	565,800.00	662,300.00

Credit (veterans,) - -

Tax Bill#:	118646	122233
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	6/23/2025	12/22/2025

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	10.165	18.870

tax will be roughly 5,751.36 12,497.60

Resulting in Taxes of:

Town	1,627.00	3,391.00
County	523.00	1,258.00
Local School	3,259.00	7,146.00
State School	342.00	702.00
Tax Calculated	5,751.00	12,497.00

Less Credit & 1st Bill
is the Amount Billed: 5,751.00 6,746.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,043.00	1,043.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/24/2026	4/24/2026	
Number of Days of Interest =	305	123	
Interest Payable	-	14.06	14.06 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	1,057.06	1,057.06



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Curran Family Trust
John P & Judith A Curran
15 Perley Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 15 Perley Lane, Durham, NH 03824

PID: 105-65

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE W/MUNICIPALITY: January 27, 2026

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

ASSESSMENT APPEALED: \$685,900

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Curran Family Trust, 15 Perley Lane

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes due to their belief that the assessment increase exceeded the average increase for residential properties and citing the sales on Fellows Lane and the sale of 18 Perley Lane, which occurred on 10/28/2025.

ASSESSOR'S COMMENTS: The subject property is a residential 2-story condominium building located on Perley Lane, a 55+ condominium association. The condo was built in 2014, and has a two car garage, a patio, and a generator.

After inspecting the property on 3/11/2026 with Mr. Curran, it was noted that there were errors on the property record card regarding inaccurate dimensions. Once corrected the living area square footage was increased from 2,017 to 2,029, this does not include the square footage for the finished and unfinished portions of the basement area.

For the 2025 revaluation, the average assessed value increase for all condominium properties was 21%. During a revaluation, not all property types or even all properties within a given type will increase at an exact average percentage. This average is a result of over 40 distinct condominium association groups, with the highest percentage increase being 48% and the lowest being 3%. The Perley Lane condominiums had an average percentage increase of 27.5%, which falls in line with the overall results of the revaluation.

A comparison has been made between the Perley Lane condominiums and the Fellows Lane condominiums. While the Fellows Lane condominiums are also a 55+ condominium community, they were built approximately 10 years prior to the Perley Lane condominiums and the majority have had minimal updates, with this a lot of the major components of the buildings will be reaching the end of their useful lifespan and will therefore command a lower market value. This is evidenced in the application with the stated sale of 1 Fellows Lane, for \$527,666, which occurred on 8/14/2025. While a valid arms-length transaction, this sale was outside of our date of value and was not considered in the analysis for the 2025 revaluation. Other sales along Fellows Lane were noted with the application, however, these sales were well outside of our date of value and were not considered.

Additionally, the recent sale of 18 Perley Lane for \$799,000 occurred on 10/28/2025. This sale was not included in our analysis for several reasons. First it sold outside of our date of value. Also, this sale was not listed with the PrimeMLS sales database. Further, after the sale this office sent a Sales Questionnaire

to validate the sale; this questionnaire was returned and indicated that the sale was a “private sale”. With all of these elements combined, the sale of 18 Perley Land cannot be considered a valid arms-length transaction and therefore would not be utilized as a comparable property sale.

RECOMMENDATION: I recommend adjusting for the above noted discrepancies which increases the overall assessment from \$685,900 to \$687,100 and **DENY** the abatement request.

RECEIVED
Town of Durham

JAN 27 2026
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-8

Taxpayer Name: Curran

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Curran Family Trust (John P and Judith A Curran)

Mailing Address: 15 Perley Lane

Telephone Number(s): (Work) _____ (Home) 781-856-7294

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
403006TM	15 Perley Lane/Durham	Condo	\$685,900
<u>105-65</u>			

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

We are applying for abatement because we believe our assessment is disproportionate to market value and the municipality's level of assessment.

Please See Attachment Sales, Assessment Comparisons With 15 Perley Lane

Our Real Estate Taxes Increased 26.6%. The Average Condos In Other Durham Neighborhoods Increased By Much Less Of A Percentage.

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# PID103006 Appeal Year Market Value \$ 625,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Please see Sales, Assessment Comparisons with 15 Perley Lane

PID 103006

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
-----------------	----------------	-------------------------	-------	------------

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 11/27/2026

John P. Curran
(Signature)

John A. Curran
(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

- 1. all certifications in Section H are true;
- 2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
- 3. a copy of this form was sent to the Party(ies) applying.

Date: _____
(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12

SALES, ASSESSMENT COMPARISONS WITH 15 PERLEY LANE, PID 103006 (page 2)

12 Fellows Lane PID 100437

1,623 square feet first floor

647square feet upper story

516 square feet three quarter story

660 square feet finished basement

TOTAL 3,446 SQUARE FEET (LESS FINISHED BASEMENT 2,786 SQUARE FEET)

3 FULL BATHS

2 CAR GARAGE

GAS FIREPLACE - \$2,900

PATIO - \$600

WHOLE HOUSE GENERATOR - \$4,500

\$709,700 2025 Real Estate Taxes

\$675,300 2023 and 2024 Real Estate Taxes

\$34,400 INCREASE IN REAL ESTATE TAXES, SOLD FOR \$410,000 ON 8/29/19

26 Fellows Lane PID 100440 1,569 square feet first floor

565 square feet three quarter story

420 square feet upper story

420 square feet finished basement

TOTAL 2974 SQUARE FEET (LESS FINISHED BASEMENT 2,554 SQUARE FEET)

2 FULL BATHS, ½ BATH, 2 CAR GARAGE

ELEVATOR - \$40,500

GAS FIREPLACE - \$3,000

\$721,100 2025 Real Estate Taxes

\$649,700 2023 and 2024 Real Estate Taxes

\$71,400 INCREASE IN REAL ESTATE TAXES, SOLD FOR \$389,000 ON 1/31/20

SALES, ASSESSMENT COMPARISONS WITH 15 PERLEY LANE, PID 103006 (page 3)

18 Perley Lane PID 102983

1,625 square feet first floor

748 square feet upper story

832 square feet finished basement

TOTAL 3205 SQUARE FEET (LESS FINISHED BASEMENT 2373 SQUARE FEET)

2 FULL BATHS, 2 ½ BATHS

2 CAR GARAGE

SOLAR ELECTRIC PANELS - \$11,200

WHOLE HOUSE GENERATOR -\$4,500

\$837,900 2025 Real Estate Taxes

\$670,200 2023 and 2024 Real Estate Taxes

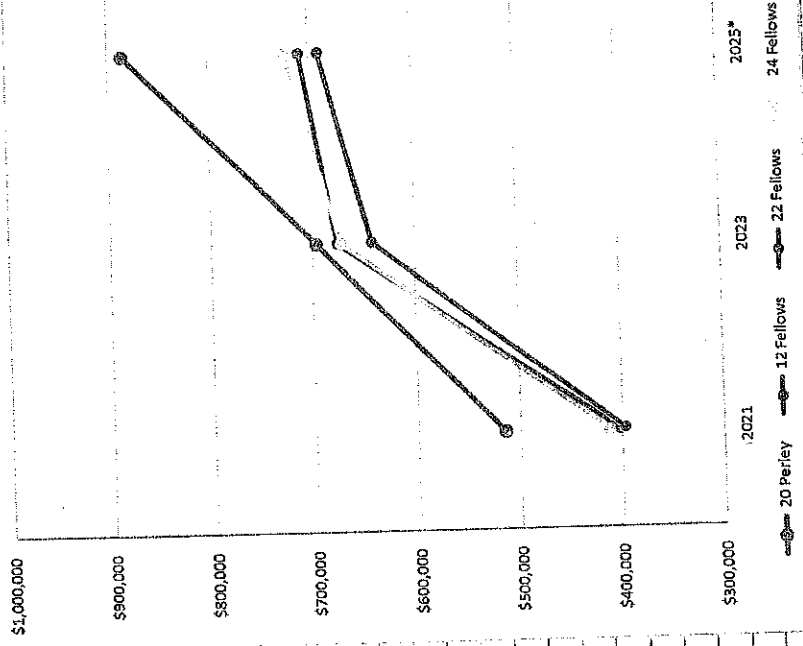
\$167,700 INCREASE IN REAL ESTATE TAXES

SOLD FOR \$799,000 ON 10/28/25

15 Perley Lane - Current Reassessment Request

	2025		percent	2023		cost per living space	
	2025	space		2023	2023	2025	2023
11 Perley	612,800	1,876	31.4%	466,500	249		
13 Perley	494,100	1,311	30.2%	379,500	289		
14 Perley	818,100	2,868	26.9%	644,800	225		
15 Perley	685,900	2,017	26.6%	541,700	269		
16 Perley	717,500	2,316	26.8%	565,800	244		
17 Perley	554,100	1,558	28.3%	431,800	277		
18 Perley	837,900	2,373	25.0%	670,200	282		
19 Perley	805,900	2,706	28.3%	628,200	232		
20 Perley	885,700	3,026	27.2%	696,500	230		
22 Perley	782,100	2,708	28.4%	609,200	225		
24 Perley	918,200	2,919	27.0%	723,200	248		
26 Perley	741,100	2,474	26.1%	587,800	238		
28 Perley	804,600	2,372	27.6%	630,800	266		
avg	9,658,000	30,524	27.5%	7,576,000	3,274		
Stated avg			21-22%		Over average	27.7%	1.29%
Previous valuations	2021	2023		2025*	Sq Ft		
Address							
20 Perley	\$ 514,500	\$ 696,500		\$ 885,700	3,026		
12 Fellows	\$ 402,000	\$ 675,300		\$ 709,700	2,786		
22 Fellows	\$ 396,700	\$ 641,700		\$ 690,800	2,752		
24 Fellows	\$ 412,100	\$ 671,700		\$ 723,700	2,795		

Valuations of 20 Perley & Fellows Ln





*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Clifford Family Revocable Trust of 2024
Jean Clifford
11 Perley Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 11 Perley Lane, Durham, NH 03824

PID: 105-63

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE W/MUNICIPALITY: January 29, 2026

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

ASSESSMENT APPEALED: \$612,800

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Clifford Family Revocable Trust, 11 Perley Lane

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes due to "disproportionality", citing the sale of 21 Fitts Farm Drive on 9/6/2024 and other properties on Fitts Farm Drive and the belief that certain aspects of the property make it less desirable for a 55+ condominium community. Additionally noting that "taxes too high".

ASSESSOR'S COMMENTS: The subject property is a residential 1-story condominium building located on Perley Lane, a 55+ condominium association. The condo was built in 2012 and has a partial finished basement and first floor area which is a converted 3-season porch.

After inspecting the property on 3/11/2026 with Ms. Clifford, it was noted that there were errors on the property record card regarding inaccurate dimensions. When the basement was finished, interior space from the garage was converted into finished living area, to satisfy a fire code requirement. Once corrected the living area square footage was increased from 1,876 to 1,956, this does not include the square footage for the finished and unfinished portions of the basement area. It was additionally noted that there is no heat in the partially finished basement. A 1% overall functional reduction has been applied to take this into account.

A comparison has been made between the Perley Lane condominiums and the Fitts Farm Drive condominiums. While the Fitts Farm Drive condominiums are also a 55+ condominium community, they were built approximately 10 years prior to the Perley Lane condominiums and the majority have had minimal updates, with this a lot of the major components of the buildings will be reaching the end of their useful lifespan and will therefore command a lower market value. This is evidenced in the application with the stated sale of 21 Fitts Farm Drive, for \$550,000, which occurred on 9/6/2024. While a valid arms-length transaction, this sale is of an older, more dated condominium unit and adjustments would need to be made to utilize this as a comparable sale.

Additionally, the less desirable qualities noted in the application include the lack of a deck, porch, or patio, the lack of a gas fireplace, and a shared common wall rather than a garage wall. Though it is true that many of the condos on Perley Lane do have these amenities, the property next door 13 Perley Lane, which sold for \$530,000 on 7/16/2024, and was a valid arm's length transaction, does share a common wall not a garage wall, also does not have a gas fireplace, but does have an enclosed porch. This property however has 624 square feet fewer than 11 Perley Lane and does not have a finished basement.

RECOMMENDATION: I recommend adjusting for the above noted discrepancies which increases the overall assessment from \$612,800 to \$616,400 and **DENY** the abatement request.

RECEIVED
Town of Durham
JAN 29 2026
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:
Town File No.: <u>25-9</u>
Taxpayer Name: <u>Clifford</u>

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Jean Clifford / The Clifford Family Revocable Trust of 2024
Mailing Address: 11 Perley Lane Durham NH
Telephone Number(s): (Work) _____ (Home) 603-867-2755

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____
Mailing Address: _____
Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>103004SM 105-63</u>	<u>11 Perley Lane</u>	<u>5st Condo</u>	<u>612,800</u>

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Disproportionality
Taxes too high
disproportionately assessed
see attached

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 103004 Appeal Year Market Value \$ 579,900

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

(see attached) 21 Fitts Farm sold for 550,000 on 9/6/24
21 Fitts Farm Assessment add 22,000 for basement
and consider that entrance to basement is
not through house and impact on garage
Basement not heated / No porch deck patio or fire place

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
<u>100213</u>	<u>21 Fitts Farm Dr</u>	<u>550,000 9/6/24</u>		<u>557,900</u>
<u>100120</u>	<u>11 Fitts Farm Dr</u>			<u>568,900</u>
<u>100085</u>	<u>14 Fitts Farm Dr</u>			<u>596,300</u>

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) MUST sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 11/17/2026

Jean Cuyper
(Signature)

(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12

I request a property tax abatement for 11 Perley Lane based on disproportionality based on the following reasons:

I have listed 3 comparable properties which which have decks and gas fire places and more square feet

21 Fitts Farm Dr is closest in size 15 sq foot larger

11 Fitts Farm Dr is 82 sq feet larger

9 Fitts Farm Dr is 174 sq foot larger

My basement is assessed at 43,000. It cost 22,000 to build. My late husband worked with contractors on this after obtaining money through the terminal illness clause of his insurance policy since it was his wish to build a room for his personal space. Unfortunately he passed away right when it was finished and never used it. The basement is not heated. There is no bathroom. He was required to build a fire wall through our garage. There is no access to the basement through our home but only the garage. In order to go to the basement , you must walk through our utility /laundry room and the former garage/ fire wall/hallway. The garage is now much smaller and could impact future sales if a person has a large car

11 and 13 Perley Lane were designed and originally owned by family members. There is no deck or porch on my home. The neighborhood is mostly detached homes. Most attached condos in the other senior communities are attached by garage. Mine is attached by walls. I am the only 55 plus condo without a deck, porch or patio which most people expect. There is a patio porch/glassed porch next door which they shared. The air conditioner for 13 Perley is on my property. They did not put in a gas fireplace which is routine in the 55 plus condo. I believe that these oddities and lack of standard amenities do impact the value.

RECEIVED
Town of Durham

JAN 29 2026

Planning, Zoning
and Assessing



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Sandy F MacLean
Janet A Mackie
180 Piscataqua Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 180 Piscataqua Road, Durham, NH 03824

PID: 216-14

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: February 24, 2025

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

ASSESSMENT APPEALED: \$1,694,362

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Sandy MacLean & Janet Mackie, 180 Piscataqua Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes, stating that the property is overvalued. They feel it is overvalued due to various easements, topography, external obsolescence, and they feel their land value is disproportionate.

ASSESSORS COMMENTS: The subject property is a Modern/Contemporary style home built in 1969. The taxpayer appealed their 2023 assessment at the local level, at that time the property was inspected, and deductions were placed on the land to account for the land issues mentioned above. This resulted in a decrease in their assessment from \$1,584,000 to \$1,263,100. Subsequently, the taxpayer filed an appeal of this decision with the New Hampshire Superior Court. Additionally, the taxpayer has appealed their 2024 assessment at the local level, which was denied and this decision was again appealed to the New Hampshire Superior Court.

RECOMMENDATION: Based upon the ongoing litigation for the 2023 and 2024 abatements/appeals, I recommend the Council to take “**no action**” with this appeal, which will constitute a denial per RSA 76:16 II.

RECEIVED
Town of Durham

FEB 24 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-29

Taxpayer Name: MacLean

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Sandy F MacLean & Janet A Mackie

Mailing Address: 180 Piscataqua Road, Durham, NH 03824

Telephone Number(s): (Work) _____ (Home) _____

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
216-14	180 Piscataqua Road	SRF 1013	\$1,694,362

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
None			

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

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 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

See Attached

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 216-14 Appeal Year Market Value \$ 625,062
Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
See Attached				

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 01/12/2026

Sandy F. MacLean
(Signature)

James A. Mackie
(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

2025 ABATEMENT APPLICATION – 180 PISCATAQUA ROAD – PARCEL 216-14

SECTION E. Reasons for Abatement Application

The assessment on our first acre of land is now 82% of our total assessment. The first acre of land is where most of the value of any residential tax parcel is charged (first land line on the tax detail sheet). The 2023 Revaluation had increased the Unit Price per square foot by 50%, from \$2.42 to \$3.63. Two years later the town has increased the Unit Price again, this time by 58% to \$5.74. The impact of the 2025 Revaluation is greater than the 2023 Revaluation for which we received the MRI Report of 689 pages explaining why increases were made. For this Revaluation we received no report and no explanations. We met with Steve Hamilton, the president of Whitney Consulting at the town hall on 10/20/25 and asked why the Unit Price increased 58% and why the Little Bay waterfront surcharge increased from 400% to 475%? He told us he did not know the answers because Whitney Consulting was not involved in the 2025 Revaluation. Whitney was just hired to do the taxpayer interviews after the assessments were published.

We apply for an abatement for the following reasons:

1. **Physical Data:** description and condition of the land. Our property was not adequately inspected or evaluated. **A major utility easement cuts our parcel in half.** This easement carries the major water mains that run from the Bellamy Reservoir in Madbury, across Durham and across Little Bay to provide water to Newington, Pease Airport and Portsmouth. The reservoir and water mains have been owned by the City of Portsmouth since 1962 when it received the deed from the US Air Force. Unfortunately for us, a total lack of infrastructure maintenance by the City has caused the need to lay a third water main across Little Bay. Since 2019 we have endured land surveyors, wetland scientists, drilling rigs, and engineers roaming all over our land. Since 2019 we have been in negotiation with Portsmouth on several different plans the City had for the construction of a third water main entering and crossing Little Bay from our land. In 2023 the City of Portsmouth took a larger permanent easement on our land because in 1957, when the water mains were constructed, one main was installed outside the easement purchased from our grandparents in 1953. In addition, the City took a very large temporary easement on our land by filing an Eminent Domain action in lieu of reaching a final decision on how it would build its water main and negotiating with us on that decision. In 2024 the City began construction with a new, changed plan due to lack of funding. Excavators, dump trucks and bulldozers disrupted our lives for most of the year, barriers prevented us from accessing the southern half of our land, and construction left our land damaged and salt marsh killed. That was the beginning of Phase One of the 'Third Water Main' project. During 2025 contractors, wetland scientists and DES employees continued to work on our land as Phase One will not be concluded for at least five years.

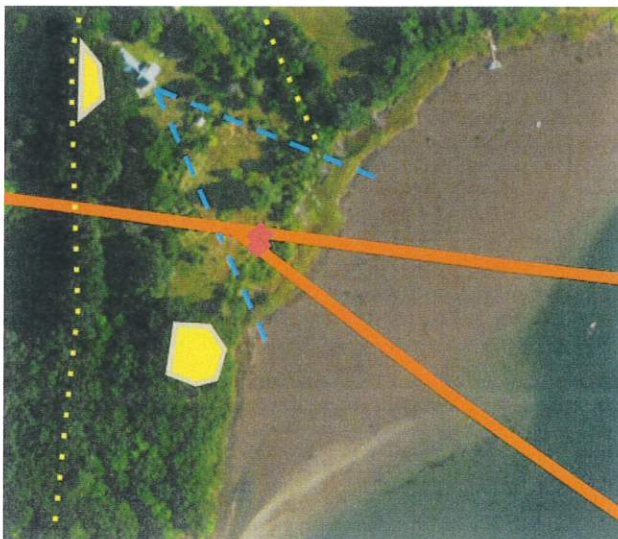
On August 21, 2025 we received a letter from the NH Department of Environmental Services advising us it had issued a new permit to the City of Portsmouth for more work. This work will impact 95,560 square feet of our land that is under DES jurisdiction – the shoreland. This is an area six times larger than the entire easement crossing our land and does not include the impact to our land that is beyond the jurisdiction of the NH DES. The permit is for Phase Two.

When will Phase Two occur? Two years ago, the City budgeted \$12 million in its 2025-2030 CIP for Phase Two to occur in 2027. Last year, the City altered its CIP to show that Phase Two will occur in 2031 on our land. What Phase Two actually involves and when it will occur is unknown. The uncertainty surrounding this major construction project, in and adjacent to the major utility easement that crosses our land, is an unknown that continues to affect the Market Value of our land. Under these circumstances the Market Value of our land is zero.

1. Physical Data, continued:

1. Portsmouth water main easements, 2 concrete vaults, 2 manhole covers, 6 valve access covers and external pipe above the ground, silt socks remaining on our land and damage to the salt marsh and land within and beyond the permanent easement.
2. Frequent trespass on our land by strangers and dogs coming from Wagon Hill Farm. Even worse now since the brush buffer on the boundary was cut down for access by the Portsmouth water main contractors. The brush buffer was replaced with a split rail fence that has been ineffective in dissuading trespassers.
3. House and land directly under flight path off the end of the Pease Airport runway.
4. US Route 4 noise and high traffic count: i.e. long wait to get out of our driveway, speeding cars with little speed limit enforcement, very dangerous to stop westbound on the highway to turn into driveway, state snowplow damage, mailbox vandalism, litter thrown from cars, strangers in driveway, etc.
5. Our tax parcel had, before 2023, always been in Neighborhood 40 (Route 4) which carries a neighborhood adjustment factor of 0.90 due to the difficulty and annoyance of living on US Route 4.
6. Two historic cemeteries on our land.
7. Shape of the non-conforming parcel.
8. Wetlands on the parcel.
9. View is not 180° per town tax record, it is 30° because the house is set 400 feet back from the shore and the obstructing trees cannot be removed due to Shoreland Protection regulations. Our view is of the Newington industrial buildings, red warning lights, smokestacks, etc. The view is substandard for Use Code 1013 properties.
10. Tidal mudflats with no deep water access.

Aerial map of 180 Piscataqua Road showing house with 30° viewshed (blue dashed lines), 2 historic cemeteries (yellow) and a portion of the major utility easements (orange) taken by the US Air Force during the Cold War for Pease AFB, and tidal mudflats. (dotted yellow lines are parcel boundaries)



2. **Market Data:** the assessed Market Value of our property at \$1,694,362 is excessive as the Market Value of our property is \$625,062 – see also [Section F. Taxpayers' Opinion of Market Value](#) and [Section G. Assessment Comparisons](#).

A. Our land value was surcharged 72% more than it should have been because in 2023 it was assigned to Neighborhood 90 instead of Neighborhood 40 (US Route 4) where it always had been and where it belongs. Market data was improperly utilized by MRI in the 2023 Revaluation to invent a new Neighborhood 90 that allegedly has different and distinct characteristics that cause the properties within it to have market values higher than similar waterfront properties on US Route 4, Little Bay and the salt Oyster River. The new Neighborhood 90 cannot be justified for the following reasons. 1) it was based on one sale; 2) the one sale was a purchase made by an adjacent landowner, making the sale an Unqualified Sale that cannot be used in the calculation of assessments; 3) Neighborhood 90 is a group of only 10 tax parcels; 4) the 10 parcels are not alike, they are diverse, with three different use code categories: 6 residential, 3 vacant Current Use land, and 1 Exempt parcel; 4) the 3 Current Use and 1 Exempt tax parcels are not assessed using a Neighborhood factor, thus their inclusion increases the number of tax parcels in the Neighborhood but their inclusion is irrelevant; 5) some tax parcels are north of the Oyster River, some parcels are south of the Oyster River; 6) some tax parcels are accessed from quiet country lanes, some parcels are accessed from the busy, noisy US Route 4 commuting highway; 7) some tax parcels enjoy mudflats at low tide, some parcels have the benefit of deep water access. 8) There are only four households that own the six houses in Neighborhood 90; this is not a Neighborhood.

Neighborhood 90 does not meet the definition of a neighborhood as defined in the Uniform Standards of Professional Appraisal Practice for the reasons cited above. To quote the former Durham assessor Jim Rice in his comments on the 2018 abatement applications for parcels 216-10, 216-11, 216-13, adjacent to our property:

“According to the deed and survey, the subject property also has [] frontage on Route 4, a heavily traveled commuter road. The location of this property is considered “below average” for residential dwellings in Durham due to the high traffic count and noise. This was addressed in the assessment, **as have all properties situated on Route 4 in Durham with a street index of 40 (below average).**”

Neighborhood 90 factor is 1.55 which is 72% more than Neighborhood 40 factor of 0.90; our property assessment should be corrected to apply the Neighborhood 40 code and its factor of 0.90 because there was no justification for changing our Neighborhood assignment.

B. Our land value was surcharged 19% more in 2025 than it was in 2023 and 2024 without justification because it situated on Little Bay (Site Index A). Little Bay and Great Bay taxpayers pay a penalty of 400% more than non-waterfront landowners in Durham. But at the 2025 Revaluation the Little Bay penalty was increased 19% to 475% while the Great Bay penalty remained at 400%.

Looking at the Market Value of properties on Little Bay and Great Bay, such as ours, there were two Qualified Sales during the Sales Period used for the 2025 Revaluation, 04/01/23-03/31/25. The sale on Little Bay occurred 10/10/23 when 2 Cedar Point Road was sold for \$975,000 which was 7.5% over its 2023 assessment. The sale on Great Bay occurred 08/21/24 when 595 Bay Road was sold for \$1,395,000 which was 6.4% over its 2024 assessment.

Those two ratios of 7.5% and 6.4% are within the acceptable range of 0.90 – 1.10 for sales price vs assessment. Sales within this range do not prompt the need for a revaluation. Only when sales are outside the range of 0.90 – 1.10 is a revaluation recommended – as stated several times in Friday Updates, referring to the Uniform Standards of Professional Appraisal

Practice. Therefore, the basic 2023 assessment levels are adequate for properties on Little Bay or Great Bay in 2025. That is, the 2023 Unit Price of \$3.63 and the 2023 Site Index A/B factor of 4.00 = \$14.52 for the first land line (first acre). As the Site Index A factor of 400% requires no increase at the 2025 Revaluation, due to the Qualified Sales on Little Bay (and Great Bay), the 475% factor must be recalled and the 400% Site Index A factor reinstated. However, that Site Index A factor is subject to change due to the 2025 Unit Price increase.

C. Unit Price per square foot was increased 58% in 2025, two years after the 2023 Revaluation increased the Unit Price by 50%. As detailed above concerning the Site Index A factor, the Market Value data for Little Bay property, similar to our property, and for Great Bay property, similar to our property, show that the 2023 Unit Price and 2023 Site Index factor was adequate for properties with Little Bay or Great Bay waterfront. As Little Bay and Great Bay properties have adequate 2023 assessments, there is no justification for increasing the 2025 Unit Price by 58% - from \$3.63 to \$5.74 - for property with Little Bay or Great Bay waterfront. At most, the Unit Prices can be increased about 10%, to \$3.99 per square foot on the first land line (first acre) of Bay waterfront parcels, in line with the two Qualified Sales that sold for 7.5% and 6.4% over the 2023/2024 assessment.

Though we were informed there was a great need in Durham to perform the 2025 Revaluation, that was evidently due to Qualified Sales in other parts of town. Durham reported to the NH Dept of Revenue that its 2024 Equalization Ratio was 82.5%, meaning that Qualified Sales averaged 17.5% over assessed values. This problem of under-assessment was not the case on Little Bay or Great Bay. Those two Qualified Sales were only 7.5% and 6.4% above assessment. Thus, the impact of Qualified Sales on Little Bay and Great Bay was to reduce the average amount of the under-assessment town-wide.

This dichotomy seems to indicate that waterfront taxpayers on Little Bay and Great Bay have been subsidizing the under-assessment of other taxpayers in Durham for many years due to the 400% Site Index A & B penalty surcharge on those waterfront parcels. It is clear that the Little Bay and Great Bay taxpayers were adequately assessed and the remainder of the town was not, and the trend factors used town-wide on the 2025 assessments are not appropriate for use on the assessment of Little Bay and Great Bay properties.

The 58% increase in the Unit Price to \$5.74 is not justified for Little Bay or Great Bay assessments because the Qualified Sales on Little Bay and Great Bay do not show the degree of under-assessment evident in other parts of town. Instead, the Unit Price should be increased 10% from \$3.63 to \$3.99 in line with the Qualified Sales on Little Bay and Great Bay. However, it may be less cumbersome, from a systems standpoint, to reflect the adequacy of Little Bay and Great Bay assessments by adjusting the Site Index factor rather than the Unit Price. The Site Index A and B factors should be reduced to 2.80. This reduces the Site Index waterfront penalty from 400% to 280% and results in the same outcome. The outcome is a 10% increase over the 2023 Unit Price multiplied by the 2023 Site Index factor, as the product of the 2025 Unit Price x the reduced Site Index A/B factor of 2.80 is the same.

D. See Section F. Taxpayers' Opinion of Market Value concerning the Condition factors to be granted for the major utility easement that bisects our property and the other detriments to the Market Value of our property.

3. **Level of Assessment: grossly disproportionate compared to similar properties, market value and to the town-wide level of assessment.** The town has had two Revaluations in 2023 and 2025 with the following result for our 2025 tax assessment:

- **Unit Price per square foot has increased 237%**, from \$2.42 to \$5.74;
- **Site Index A factor has increased 19%**, from 4.00 to 4.75;
- **Neighborhood factor has increased 83%** from 0.85 to 1.55;

**Result > Our Total Assessment has increased 272% since 2022
Driven by the Land Assessment increase of 298% since 2022**

We and the other Little Bay and Great Bay taxpayers, particularly those of us assigned to the new Neighborhood 90, are being charged far in excess of our fair share of the property tax in town. At our appointment October 20, 2025 with Steve Hamilton, CNHA, the president of Whitney Consulting Group, we asked several questions including 'why has the Index Site A factor been increased to 4.75 based on one Qualified Sale that did not justify the increase? Why did the Index Site B factor remained unchanged at 4.00 based on one Qualified Sale that was similar to the sale on Little Bay?' 'What justifies the 58% Unit Price increase from \$3.63 to \$5.74?' Steve Hamilton told us he could not answer any of our questions because his firm, Whitney Consulting Group, had nothing to do the 2025 Revaluation. His firm was hired just to conduct interviews with taxpayers after the 2025 assessments were published.

We taxpayers have not been provided with explanations justifying the 2025 Revaluation and explaining how the changed Unit Prices, Site Index factors and Neighborhood factors are justified and how the Qualified Sales on Little Bay and Great Bay could have resulted in such large Unit Price and Site Index factor increases. The two Qualified Sales in our Site Index groups showed assessments on Little Bay waterfront residences and Great Bay waterfront residences warranted no increase until the next 5-year Revaluation in 2028.

Unit Price per square foot was increased 58% in 2025 two years after the 2023 Revaluation increased the Unit Price by 50%. As illustrated above concerning the Site Index A factor, the Market Value data for Little Bay property similar to our property, and for Great Bay property, similar to our property, show that the 2023 assessments were adequate for properties with Little Bay or Great Bay waterfront. As the Little Bay and Great Bay properties had adequate assessments there is no justification for increasing our Unit Price by 58% - from \$3.63 to \$5.74. At most, the Unit Prices should be increased about 10% to \$3.99 per square foot on the first land line, using the 2023 Site Index A factor of 4.00.

Though we were informed there was a great need in Durham to perform the 2025 Revaluation, that was due to Qualified Sales occurring in other parts of the town. Other areas in town must have had very inadequate assessments because Durham reported to the NH Dept of Revenue its 2024 Equalization Ratio was 82.5%. That means the town, as a whole (or the non-commercial residential property) was under-assessed by 17.5% across the board.

We know the under-assessment problem was not due to the assessments on Little Bay or Great Bay because those Qualified Sales were just 7.5% and 6.4% above their assessments. The inadequate assessments were in other parts of the town. This dichotomy shows that our 2025 assessment is disproportionate because the Little Bay and Great Bay waterfront taxpayers have had their assessments increased far beyond the amount justified by the Qualified Sales in our Site Index groups.

This means the Little Bay and Great Bay taxpayers are expected to subsidize, once again, taxpayers in other parts of town. We are expected to pay more to reduce the impact of the corrections necessary to the assessments in other parts of town. This is disproportionate taxation.

As the town has not published the 2025 Equalization Ratio we are prevented from illustrating in exact detail how our "property's 'equalized assessment' exceeded our property's market value" as required by item 2 of the Form Completion Guidelines on page one of the Abatement Application. However, as the Market Value of our property is \$625,062 and the assessment of our property is \$1,694,362, the lack of the published 2025 Equalization Ratio seems of little consequence as our assessment is disproportionate by any measure.

SECTION F: Taxpayers' Opinion of Market Value

1. **Site Index A factor** - Reference the two Qualified Sales on Little Bay and Great Bay, during the Sales Period for the 2025 Revaluation, see Section E. The Site Index A/B factor is justified at 2.80, a net 10% increase over the product of the 2023 Unit Price and the 2023 Site Index A/B factor.
2. **Neighborhood Code and factor** - Reference Section E. the Neighborhood code for our property should be Neighborhood 40 (US Route 4) as it always had been before the 2023 Revaluation. The Neighborhood 40 factor for 2025 is 0.90.
3. **Condition Factors** - Reference Section E. and in our review of all salt water sales during the past seven years in Durham, there is only one Qualified Sale that is truly comparable to our land because that property is also crossed by a **major utility easement**.

That is 295 Durham Point Road ID 227-15. The similarities between the two parcels include:

- a) Major utility easement across the parcel entering Little Bay
- b) Waterfront land on Little Bay
- c) Tidal mudflats, no deep-water dock access is possible
- d) Parcel of more than one acre

However, 180 Piscataqua Road has lower Market Value than 295 Durham Point land, differences include: our property

- a) Is cut in half by our easement, instead of the easement being at the land boundary
- b) Is on US Route 4 rather than off Durham Point Road
- c) Is directly under the flight path off the Pease Airport runway
- d) Is constantly trespassed on by people and dogs from Wagon Hill Farm
- e) Has a view of industrial Newington rather than the rural Newington woods
- f) Is older, built in 1967 vs 2012
- g) Is smaller, has 1,375 sq ft of living area vs 2,736 sq ft

295 Durham Point Rd was purchased 04/01/2021 for \$665,000.

The 2025 assessment is:
House \$496,500
Land \$666,600
Outbuildings \$ 9,800
Total \$1,172,900

The 2025 land assessment of 295 Durham Point Road is \$666,600 instead of \$1,379,200 because it is granted a Condition factor of 0.50 for the buried power line easement, on the first land line (first acre) calculation.

Our property at 180 Piscataqua Road merits the same allowance of 50% for the major buried water line easement crossing our land. Grant a Condition factor of 0.50 on the first land line.

4. **Condition Factors – Other:** Reference Section E. the following additional characteristics affect the Market Value of our land:

1. Frequent trespass on our land by strangers and dogs coming from Wagon Hill Farm. Even worse now since the brush buffer on the boundary was cut down for Portsmouth water main construction and replaced with a split rail fence that has been an ineffective deterrent for trespassers.
2. Property directly under flight path off the end of the Pease Airport runway.
3. Two cemeteries on our property.
4. Shape of the non-conforming parcel.
5. Topography and Wetlands.

Grant a Condition factor of 0.80 on the second land line.

SUMMARY: Abate 2025 assessment for 180 Piscataqua Road:

- i. Keep Unit Price at \$5.74 **but reduce Index Site A factor to 2.80**, a net 10% increase over the 2023 Revaluation justified by the two Little Bay and Great Bay Qualified Sales.
- ii. Correct the Neighborhood code to the **US Route 4 Neighborhood 40, factor 0.90.**
- iii. Grant the **same Condition factor of 0.50 for the major utility easement** that was granted for the easement at 295 Durham Point Road, **on land line one.**
- iv. Grant a **Condition factor of 0.80** for the Market Value deficits listed in F.4., **on land line two.**

Assessment for 180 Piscataqua Road:

1st Acre & Other Land	Unit Price per Square Foot & Acre	Site Index	Revised Site Index A Adjustment Factor	Neighborhood Adjustment Factor	Neighborhood Condition Adjustment Factor*	Adjusted Unit Price per Square Foot & Acre	Land Value	Ass't
43,560	\$5.74	A	2.800	40	0.90	\$7.23	\$314,900	
0.80	\$10,000	0	1.000	40	0.90	\$7,200	5,800	
CU 6002								564
CU 6301								398
							Land	\$321,662
							House	295,900
							OutBldgs	7,500
							Total	\$625,062

SECTION G: Sales, Assessment Comparisons

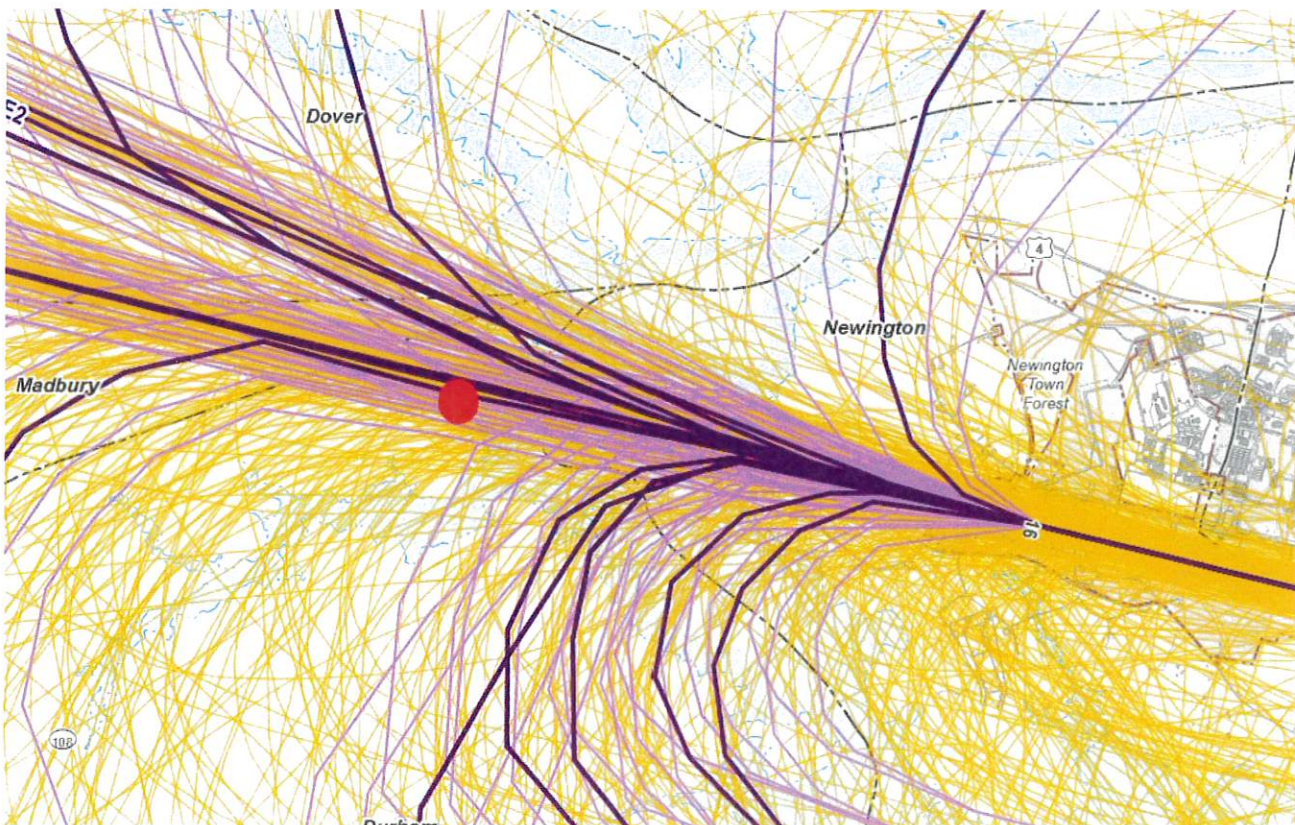
Reference the Qualified Sales and Major Easement comparisons outlined in Section E.1., E.2., E3. and Section F.

PEASE AIRPORT RUNWAY FLIGHTPATH

Aircraft taking off pass low and directly over our house more than most houses in town, as illustrated by the map below. Aircraft descend for landing directly over our house, shaking it and moving items on shelves. These aircraft include the heaviest military aircraft; the new KC-46 Pegasus refueler tankers that replaced the KC-135 Stratotankers, the massive Antonov 124-100M cargo transports headed to the Ukraine and the C17-A Globemaster IIIs.

Red Dot marks 180 Piscataqua Road

Noise Exposure Map from the 'Portsmouth International Airport at Pease, Part 150 Update, 2014 and 2019 NOISE EXPOSURE MAPS, HMMH Report No. 305310.000'



This noise report needs to be updated as the new fleet of twelve KC-46A Pegasus refueling tankers has replaced the Stratotankers flown by the 157th Air Refueling Wing at the National Guard base. The new tankers are larger than the Stratotankers with a max. weight of 415,000 lbs.

Other new types of aircraft using Pease include the transports carrying cargo to the Ukraine – several Antonov 124-100Ms, the largest military transport aircraft currently in service worldwide. With a max. weight of 886,258 lbs, this beast takes off slow and low, shaking our house as it passes overhead and causing items to shift on shelves:

<https://www.youtube.com/watch?v=3kXo-zuPad4>

The C-17A Globemaster III aircraft are almost as large as the Antonovs.

PHOTOS OF TRESPASSERS FROM WAGON HILL FARM ON OUR LAND – the impact of trespassers is disproportionate on our property as compared to other properties in town.







PHASE ONE OF THE THIRD WATER MAIN CONSTRUCTION PROJECT

A DISPROPORTIONATE IMPACT ON OUR PROPERTY

ON OUR LAND, WITHIN AND OUTSIDE THE PERMANENT EASEMENT; THE LARGE TEMPORARY EASEMENT WAS TAKEN BY AN BY ENIMENT DOMAIN ACTION. RESULT: BLOCKED OUR ACCESS TO HALF OUR LAND FOR MONTHS. SOIL COMPACTED, SALT MARSH KILLED, SILT SOCKS AND DEBRIS LEFT BEHIND. PHASE TWO WAS PERMITTED IN 2025 BY THE NH DES – DETAILS OF PHASE TWO AND START DATE UNKNOWN.







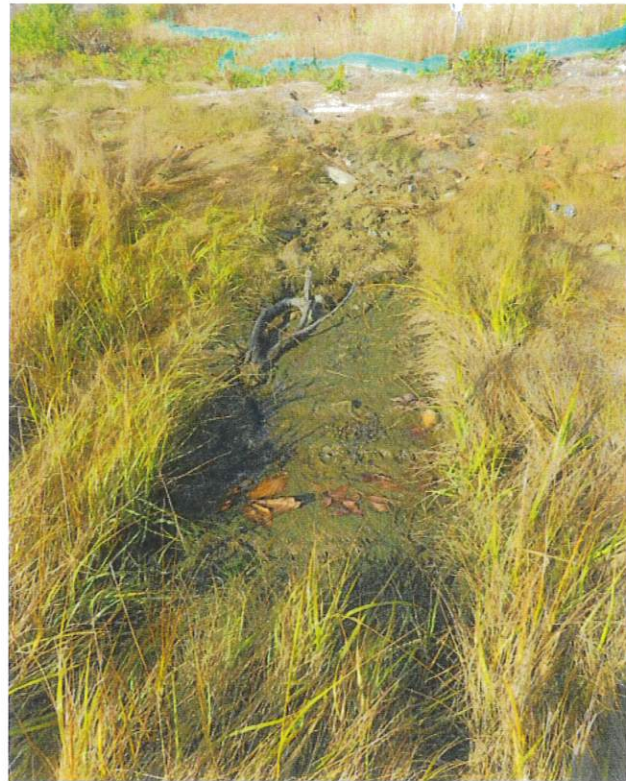


SILT SOCKS HAVE REMAINED ON OUR LAND





WAS ONCE A FIELD



57 TON EXCAVATOR DRIVEN ON THE SALT MARSH WITHOUT TIMBERMATS. CATEPILLAR TRACKS MARK DEAD AREAS OF SALT MARSH.



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Lord Holdings Durham LLC
14 Wadleigh Road
Rochester, NH 03867

REPRESENTATIVE: N/A

PROPERTY LOCATION: 2 Main Street, Durham, NH 03824

PID: 108-37-0-3-3

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE W/MUNICIPALITY: **March 10, 2026**

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

ASSESSMENT APPEALED: \$7,924,000

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Lord Holdings LLC, 2 Main Street

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes due to competitive hotels paying less in tax dollars.

ASSESSOR'S COMMENTS: The taxpayer is contesting the amount of tax dollars that are paid, not their assessment.

This application was hand delivered to Town Hall on March 10, 2026. This constitutes an immediate denial due to RSA 76:16, I (b), "Any person aggrieved by the assessment of a tax by the selectmen or assessors and who has complied with the requirements of RSA 74, may, by March 1, following the date of notice of tax under RSA 76:1-a, and not afterwards, apply in writing on the form set out in paragraph III to the selectmen or assessors for an abatement of the tax." The deadline for the filing of 2025 abatement applications was extended until March 2, 2026, due to March 1, 2026 falling on a Sunday.

RECOMMENDATION: I recommend, based on these factors, the abatement request be **DENIED**.

RECEIVED
Town of Durham

MAR 10 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-68

Taxpayer Name: Lord Holdings

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): LORD HOLDINGS DURHAM LLC
Mailing Address: 14 WADLEIGH RD, ROCHESTER, NH. 03867
Telephone Number(s): (Work) 727-678-5128 (Home) _____

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____
Mailing Address: _____
Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
	<u>2 Main Street, Durham.</u>		

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

SECTION F. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 2 Main St. Appeal Year Market Value \$ _____

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Additional Sheets Attached.

All our competitors in neighboring towns are paying much less for larger properties.

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)


Town Parcel ID# Street Address Sale Price/Date of Sale Rents Assessment

Attached additional sheets.

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 03/07/26

(Signature) 

(Signature) _____

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12

LORD HOLDINGS DURHAM LLC

14 WADLEIGH ROAD
ROCHESTER, NH. 03867
PH: 727-678-5128

RECEIVED
Town of Durham

TO,

The Board Of Selectmen / Assessor

Town Of Durham, NH.

MAR 10 2026

Planning, Zoning
and Assessing

SUBJECT: Property at 2 Main Street, Durham, NH.

Dear Members,

Please find attached application of abatement for our property, along with comparative attachments. Please consider our application for the following reasons:

Our closest competing properties are significantly less amount in property taxes which is a disadvantage for our business. As their cost of operations is significantly lower than ours, they are able to rent hotel rooms at cheaper than that of ours, as many guests prefer to stay at cheaper hotels than ours, it hurts our revenue. **All Property tax bills & property cards for competing businesses attached.**

Moreover the hotels in Dover, Portsmouth, Rochester & Exeter get significantly higher guests to stay at their hotels as their location is closer to Route 16, I-95 & Rte 101 while Durham is not in same proximity to above cities from Highways, we highly rely on Local demand & demand from guests visiting UNH-Durham. While hotels in surrounding towns also appeal the guests visiting UNH due to their lower rates as their cost of operation is significantly lower, we have a disadvantage in competing to retain guests visiting Durham.

Our property taxes are currently \$ 150,499.00 for 68 Rooms Hotel [\$ 2213 Per Room / Yr]

Holiday Inn, Rochester pays \$ 68,318 for 78 rooms hotel [\$875 Per Room / year]

Everhome Suites, Newington pays \$ 34,181 for 98 rooms hotel [\$349 Per Room / Yr]

Holiday Inn Portsmouth pays \$ 123,188 for 130 Rooms [\$947 per room / yr]

Garrison Hotel Dover pays \$ 95,155 for 68 rooms [\$ 1399 per room / yr]

While the above hotels which are our closest competitors, have significant cost advantage due to lower property taxes, they enjoy larger markets to generate revenue from compared to our hotels limited market.

Continued on next page

Jannemjay @ hotmail. com

LORD HOLDINGS DURHAM LLC

14 WADLEIGH ROAD
ROCHESTER, NH. 03867
PH: 727-678-5128

Please see the attached documents for verification of comparison & do the needful by helping us to stay in this highly competitive business, it would be of immense importance to us to keep our rising costs in control. We are a family business, as a family operated business it is very important for us to be competitive with corporate hotels.

For any further details or questions, please feel free to call me on 727-678-5128

Again, looking forward for your co-operation to keep the only hotel in Durham competitively running.

Thanking You,

Yours Faithfully

JANMENJAY PATEL

A handwritten signature in black ink, appearing to be 'J. Patel', with a long horizontal stroke extending to the right.

Attachment # 1

Real Estate

View Bill

As of	3/6/2026
Bill Year	2025
Bill	11193
Owner	ROCHESTER HOSPITALITY LLC
Parcel ID	021600180002

Holiday Inn Rochester
78 Rooms
+ swimming pool

[View payments/adjustments](#)


Installment	Pay By	Amount	Payments/Credits	Balance	Interest	Due
1	7/22/2025	\$33,154.00	\$33,154.00	\$0.00	\$0.00	\$0.00
2	1/20/2026	\$35,164.00	\$35,164.00	\$0.00	\$0.00	\$0.00
TOTAL		\$68,318.00	\$68,318.00	\$0.00	\$0.00	\$0.00

Property Location 77 FARMINGTON RD
 Vision ID 650

Parcel ID 0216/ 0018/ 0002/ /

Card # 1 of 1 Account # 650
 Sec # 1 of 1 Bldg # 1

Land Use 3010
 Print Date 12/17/2025 11:03:27

CURRENT OWNER		UTILITIES		TOPO		ZONING		CURRENT ASSESSMENT				
ROCHESTER HOSPITALITY LLC 77 FARMINGTON RD ROCHESTER NH 03867		0	CITY WATER C	0	LEVEL	G	GRANITE	Description	LUC Co	Prior Assesse	Current Assesse	VISION ROCHESTER, NH 
		0	CITY SEWER	NEIGHBORHOOD		NHBD NAME		BLDG	301	2,977,900	2,977,900	
		0	NONE	3001	COMMERCIAL RT11 N		LAND	301	1,309,900	1,309,900		
		UTL/ST/ TRAF		EXEMPTIONS		OB	301	177,400	177,400			
		0	GAS	Year	Code	Description						
0	PAVED											
0	HEAVY											
LEGAL DESCRIPTION												
Total									4,465,200	4,465,200		

RECORD OF OWNERSHIP						PREVIOUS ASSESSMENTS (HISTORY)							
BK-VOL/PAGE	SALE DATE	SALE PRICE	SALE CODE	Year	Descri	Prior Assesse	Year	Descri	Prior Assess	Year	Descri	Prior Assesse	
ROCHESTER HOSPITALITY LLC	3477 761	12-07-2006	324,133	13			2022	BLDG	2,764,100	2023	BLDG	2,764,100	
ROCHESTER HOSPITALITY LLC % ,	3468 777	12-07-2006	324,133	40				LAND	374,000		LAND	1,309,900	
LILAC CITY HOSPITALITY LLC	3158 798	03-17-2005	0	13				OB	117,400		OB	177,400	
LILAC CITY HOSPITALITY LLC,	3158 794	03-11-2005	0	13									
LILAC CITY HOSPITALITY LLC,	3111 931	12-03-2004	75,000	40									
Total						3,255,500	Total			3,255,500	Total		4,465,200

BUILDING NOTES						APPRAISED VALUE SUMMARY					
HOLIDAY INN EXPRESS, 77 GUEST ROOMS 7/24; EXT=GD FOR 07, ORIG/WELL MAINT, ADJ LND LNS, CHG CND VG>G						Appraised Building Value (Card) 2,942,800 Appraised Extra Feature Value (Bldg) 35,100 Appraised Outbuilding Value (Bldg) 177,400 Appraised Land Value (Bldg) 1,309,900 Total Appraised Parcel Value 4,465,200 Valuation Method C					

BUILDING PERMIT RECORD											
Issue Date	Permit Id	Description	Price	Insp Date	% C	Stat	Notes				
11-10-2021	M-21-569	A/C	6,630		100	C	Replace NG Furnace & AC System with New NG Furna				
08-30-2021	E-21-369	ELECTRIC	800		0	C	Wire two new 3 ton units				
08-25-2021	M-21-414	HEATING SYS	12,977		100	C	2 natural gas furnaces and A/C systems				
01-29-2019	E-19-39	ELECTRIC	4,000	03-28-2019	100	CI	Moving of buffet line and renovation of front lobby, Addin				
12-19-2017	M-17-596	MANUAL	3,000	03-28-2019		C	GAS PIPING;				
12-19-2017	M-17-596	MANUAL	3,000		100	CI	GAS PIPING;				
12-04-2017	E-17-476	ELECTRIC	18,000	03-28-2019		C	Moving existing outlets, adding outlets and relocating lig				
12-04-2017	E-17-476	ELECTRIC	18,000		100	CI	Moving existing outlets, adding outlets and relocating lig				
02-06-2017	E-17-31	ELECTRIC	31,000	03-28-2019		C	ADDING WIRING TO 47 ROOMS, ONE BATHROOM LI				
02-06-2017	E-17-31	ELECTRIC	31,000		100	CI	ADDING WIRING TO 47 ROOMS, ONE BATHROOM LI				
05-11-2016	B-16-219	REPAIRS	80,000		100	CI	MINOR RENOVATIONS TO HOTEL DUE TO WATER D				
05-11-2016	B-16-219	REPAIRS	80,000	01-17-2017		C					

LAND LINE VALUATION SECTION																					
B	LUC	Description	LandU	Land Type	Loc Adj	UnitPric	Size Adj	Cond	Nbhd	Nb Adj	Inf1	Inf1 Adj	Inf2	Inf2 Adj	Inf3	Inf3 Adj	Adj UnitPrice	Appraised Value	Assessed Value	Notes	
1	3010	MOTELS	3.600	PRIMARY	P	1.000	225,00	0.78888	1.00	3001	2.050							363,870	1,309,900	1,309,900	
Total Card Land Units					3.60	AC	Parcel Total Land Area					3.60	AC	Total Land Value					1,309,900		

Disclaimer: This information is believed to be correct but is subject to change and is not warranted.

Property Location 77 FARMINGTON RD
 Vision ID 650

Parcel ID 0216/ 0018/ 0002/ I

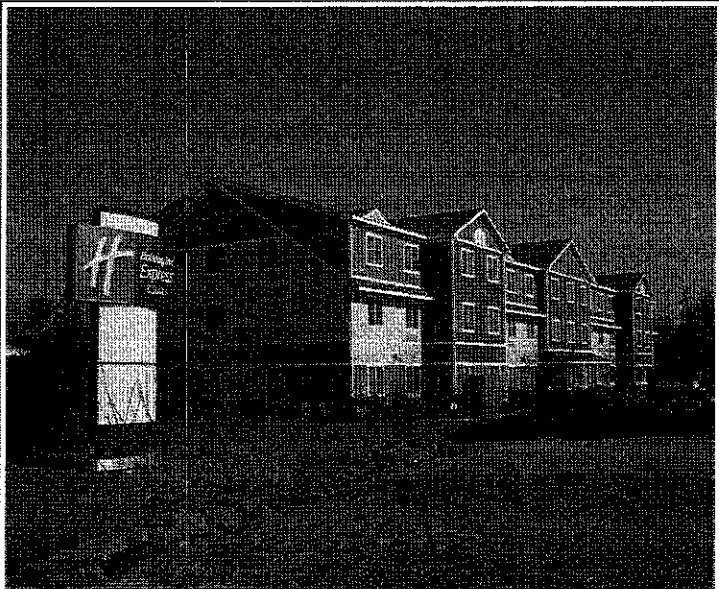
Card # 1 of 1 Account # 650
 Sec # 1 of 1 Bldg # 1

Land Use 3010
 Print Date 12/17/2025 11:03:28

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Model	94	Commercial	Half Bath Ratin		
Style	C03	HOTEL	Extra Fixture(s)	0	
Grade	C	Average	Extra Fix Rating		
Stories	3				
Units					
Residential Unit	0		MIXED USE		
Comm Units	77.00		Code	Description	Percentage
Wall Height	8.00		3010	MOTELS	100
Exterior Wall 1	33	FIBER CEMENT			0
Exterior Wall 2					0
2nd Ext Wall %	0		COST / MARKET VALUATION		
Roof Structure	01	GABLE	RCN		3,772,835
Roof Cover	01	ASPH SHINGLE	Year Built		2007
Interior Wall 1	06	AVERAGE	Condition Code		G
Interior Wall 2			Remodel Rating		
Interior Floor 1	08	AVERAGE	Year Remodeled		
Interior Floor 2			Depreciation %		22
Basement Floor			Functional Obsol		
% Heated	100.00		Economic Obsol		
Heat Fuel	02	GAS	Trend Factor		1.000
Heat Type	01	FORCED W/A	Special Adj		
2nd Heat Type			Condition %		
2nd % Heated	0.00		Percent Good		78
# Heat Systems	1.00		RCNLD		2,942,800
AC Percent	100.00		Dep % Ovr		
Bedrooms			Dep Ovr Comment		
Full Bath(s)	0		Misc Imp Ovr		
Bath Rating	A	SAME	Misc Imp Ovr Comment		
3/4 Bath(s)	0		Cost to Cure Ovr		
3/4 Bath Rating			Cost to Cure Ovr Comment		
Half Bath(s)	0				
Half Bath Ratin					
Extra Fixture(s)	0				

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)												
Code	Description	L/B	Qty	Dim 1	Dim 2	Grade	Condition	Yr Blt	% Gd	Unit Price	Grade Adj.	Appr. Value
01	SHED FRAME	L	1	10	12	C	AV	2015	75	17.50	1.00	1,600
32	COMM POOL	L	1	11	28	C	AV	2007	75	110.50	1.00	30,400
LM	LIGHT M/POL	L	16	1	1	C	AV	2007	75	5625.00	1.00	67,500
PA	PAVING ASPH	L	1	1	45000	C	AV	2007	75	3.55	1.00	63,000
10	CANOPY AVG	L	1	32	36	B	AV	2007	75	15.00	1.15	14,900
PK	PARK'G SPAC	L	83	1	1	C	AV	2007	75	0.00	1.00	0
EB	ELEVATOR E/	B	1	3	1	C	AV	2007	78	15000.00	1.00	35,100

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
FFL	1ST FLOOR	14,760	14,760	14,760	90.16	1,330,762
SFL	2ND FLOOR	14,256	14,256	14,256	90.16	1,285,321
TFL	3RD FLOOR	12,830	14,256	12,830	81.14	1,156,753
Total Gross Liv/ Lease Area		41,846	43,272	41,846		3,772,836



Attachment #2

Town of Newington



3/6/2026

Bill Information

Bill Number: 2025-2-59054
 Description: 2025-2-0-2025 PROPERTY TAX
 Property ID: 20-04-C
 Owner: EH PORTSMOUTH LLC
 Address: 2074 WOODBURY AVE
 Bill Date: 10/27/2025
 Due Date: 12/2/2025

RECEIVED
 Town of Durham
 MAR 10 2026
 Planning, Zoning
 and Assessing

Bill Amount:	\$34,181.00
Interest:	\$0.00
Costs:	\$0.00
Total:	\$34,181.00
Payments:	\$34,181.00
Balance Due:	\$0.00

Details

Description	Date	Tax Year	Period	Amount
Property Tax	10/27/2025	2025	2	\$34,181.00
Principal CK-EH PORTSMOUTH LLC	11/25/2025	2025	2	(\$34,181.00)

Everhome Suites
 97 Rooms with ATM
 Pool +

2074 WOODBURY AVE

Location 2074 WOODBURY AVE

Mblu 20/ 04/ C/ I

Acct# 20-04-C

Owner EH PORTSMOUTH LLC

PBN COMMERCIAL DEVELOPABLE
LAN

Assessment \$8,675,400

Appraisal \$8,675,400

PID 446

Building Count 1

Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2024	\$6,331,200	\$2,344,200	\$8,675,400
Assessment			
Valuation Year	Improvements	Land	Total
2024	\$6,331,200	\$2,344,200	\$8,675,400

Owner of Record

Owner EH PORTSMOUTH LLC

Co-Owner

Address 915 MEETING STREET
SUITE 600

NORTH BETHESDA, MD 20852

Sale Price \$1,600,000

Certificate

Book & Page 6516/1312

Sale Date 11/01/2023

Instrument 00

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
EH PORTSMOUTH LLC	\$1,600,000		6516/1312	00	11/01/2023
DOLOMA INVESTMENT OF PORTSMOUTH, INC	\$750,000	0	4918/2930	00	05/21/2008
TYCO INTEGRATED CABLE SYSTEMS, INC	\$0	0	0/0	00	01/01/1900

Building Information

Building 1 : Section 1

Year Built: 2024

Living Area: 55,545

Replacement Cost: \$11,379,265

Building Percent Good: 55

Replacement Cost

Less Depreciation: \$6,258,600

Building Photo



(<https://images.vgsi.com/photos/NewingtonNHPhotos/PICTURE\0004680>)

Building Attributes	
Field	Description
Style	Hotel/Motels
Model	Commercial
Grade	GOOD
Stories	4
Exterior Wall 1	Stone/Masonry
Exterior Wall 2	
Roof Structure	Flat
Roof Cover	Tar & Gravel
Interior Wall 1	Drywall/Sheet
Interior Wall 2	
Interior Floor 1	Carpet
Interior Floor 2	Hardwood
Heat Fuel	Gas
Heat Type	Forced Air-Duc
AC Type	Central
Bldg Use	HOTELS
Total Rooms	98
Bedrooms	98
Full Baths	98
Half Baths	0
Occupancy	106
1st Floor Use	
Heat/AC	HEAT/AC SPLIT
Frame Type	WOOD FRAME
Baths/Plumbing	ABOVE AVERAGE
Ceiling/Wall	CEIL & WALLS
Rooms/Partitions	ABOVE AVERAGE
Wall Height	8.00
% Corn Wall	
Identical Units	
2 Bedroom Apts	
3 Bedroom Apts	
Covered Parking	
Efficiencies	
1 Bedroom Apts	
Uncovered Parking	

Building Layout

Building Layout (ParcelSketch.ashx?pid=446&bid=446)

Building Sub-Areas (sq ft)			Legend
Code	Description	Gross Area	Living Area
FUS	Upper Story, Finished	41,460	41,460
BAS	First Floor	14,085	14,085
CAN	Canopy	122	0
FOP	Porch, Open, Finished	70	0
		55,737	55,545

Extra Features

Extra Features				Legend
Code	Description	Size	Value	Bldg #
ELV	Elevator	4.00 STOPS	\$72,600	1

Land

Land Use

Use Code 3000
 Description HOTELS
 Zone
 Neighborhood 300
 Alt Land Appr No
 Category

Land Line Valuation

Size (Acres) 7.84
 Frontage 0
 Depth 0
 Assessed Value \$2,344,200
 Appraised Value \$2,344,200

Outbuildings

Outbuildings		Legend
No Data for Outbuildings		

Valuation History

Appraisal			
Valuation Year	Improvements	Land	Total
2024	\$0	\$1,580,000	\$1,580,000
2024	\$0	\$1,580,000	\$1,580,000
2023	\$0	\$610,300	\$610,300

Assessment			
Valuation Year	Improvements	Land	Total
2024	\$0	\$1,580,000	\$1,580,000
2024	\$0	\$1,580,000	\$1,580,000
2023	\$0	\$610,300	\$610,300

Attachment #3



City of Dover, New Hampshire

RECEIVED
Town of Durham

MAR 10 2026

Home Record-Search Online-Payments

Planning, Zoning [Help?](#) [Français](#)
and Assessing

- Search Account
- Account Balance
- Set Payment
- Select Payor
- Payment Type
- Payment Information
- Confirm Payment
- Complete Payment

Select the amounts you are paying.

Back to your Account

Next Step

Description

Details

	Type	Amount	Select
Real Estate 2026	First Installment	\$47,344.18	<input type="checkbox"/>
	Second Installment	\$47,344.17	<input type="checkbox"/>
	Late Charges	\$466.96	<input checked="" type="checkbox"/>
Total Amount:		\$95,155.31	

Tax Map Number: 11002 000004
Property Location: 200 STERLING WY/175
STERLING WY

Select All Unselect All

Important Disclaimer

This online records search and payment services does not include lien information. If you feel that the property you are searching may include an active lien, are unable to find the information you are searching for or need to verify the most current information available please contact the City Clerk/Tax Collection Office at (603) 516-6018.

Property Location:

200 Sterling Wy

Commercial Property Record Card - Dover, New Hampshire

Parcel ID: 11002-000004

Map Block No. 11-2-0-4

Class: C

Use:

300

Card 1 of 1

Current Owner
Guru Kirpa Llc 12 Bates Rd Lexington Ma 02421

Previous Owner History			
Name	Deed	Date	
Giri Dover 200 Inc	4663/445	06/20/2019	
Sterling Partners Llc	4434/728	11/18/2016	
Vmd Equities Dvr Llc	4394/180	06/29/2016	

Miscellaneous	
Deed Info:	5270/585-06/13/2025
Zoning:	C
Neighborhood:	399
Units:	1
Street/Road:	Private

Assessment Information		
Assessed Value:	*	
Inc:	3,898,100	Prior
Land:	1,073,300	1,073,300
Bldg:	3,738,100	3,738,100
Total:	4,811,400	4,811,400
Assessed Information:	Value: 4,811,400	
Effective DOV:	4/1/2025	
Value Flag:	COST VALUE	

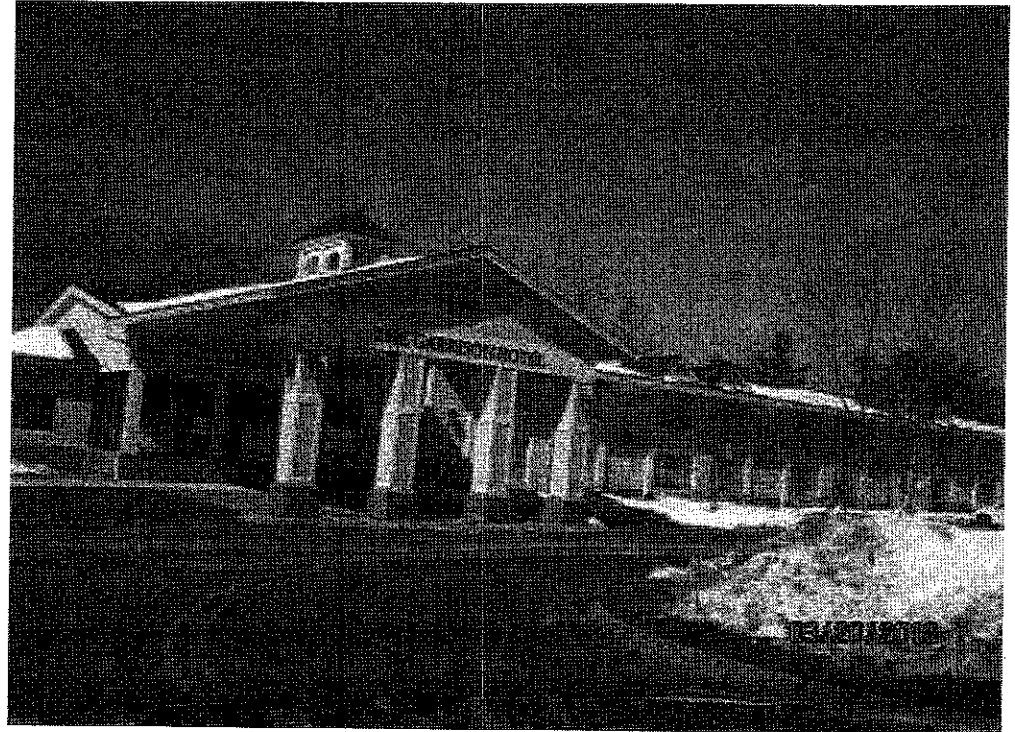
Notes
Hotel - Reno'd 2017 Parcel For 2017/ Condo Site 4 200 Sterling = Garrison Hotel 175 Sterling =12 Chg Stations

Entrance Information				
Date	Time	ID	Actv. Entrance Code	Source
06/26/2018	P	JF	Entry Gained	Manager
08/13/2019	S	RD	Info At Door	Manager
06/20/2024	P	RD	Ext. Insp.	

Sales History				
Book/Page	Date	Price	Type	Validity
5270/585	06/09/2025	7,905,000	2	66
4663/445	06/19/2019	2,865,000	2	00

Permit Information				
Date	Permit #	Price	Purpose	% Comp.
11/03/2023	M23-48	122,000	Elec Chrg Stn	100
12/16/2016	16-559	1,500,000	Alter Existing	100

Land Information				
Type	Size	Grade	Influence Factor 1, 2 and %	Value
Primary	A	2 0	Topography	-10 1,063,170
Residual	A	0.6 0		-75 10,130
Total Acres for this Parcel		2.6	Total Land Value	1,073,300



Property Location:
200 Sterling Wy

Commercial Property Record Card - Dover, New Hampshire

Parcel ID: 11002-000004

Map Block No. 11-2-0-4

Class: C Use: 300 Card 1 of 1

Exterior/Interior Information																
Sec	Levels	Size	Perimeter	Use Type	Height	Exterior Walls	Construction Type	Finish	Partitions	Heating	A/C	Plumbing	Physical Condition	Functional Utility	% Good Override	Unadjusted RCNLD
1	01-01	1x7091	354	Motel	8	Frame	Wood Joist	100	Normal	Unit Heat	Unit	Normal	Renovated	Normal	0%	680,260
2	01-01	1x2547	184	Multi-Use Office	8	Frame	Wood Joist	100	Normal	Unit Heat	Unit	Normal	Renovated	Normal	0%	203,200
3	01-01	1x7660	367	Motel	8	Frame	Wood Joist	100	Normal	Unit Heat	Unit	Normal	Renovated	Normal	0%	596,730
4	01-01	1x2320	179	Multi-Use Office	8	Frame	Wood Joist	100	Normal	Unit Heat	Unit	Normal	Renovated	Normal	0%	186,540
1	02-02	1x15351	804	Motel	8	Frame	Wood Joist	100	Normal	Unit Heat	Unit	Normal	Renovated	Normal	0%	1,116,060
0	-	0x0	0		0			0							0%	0
0	-	0x0	0		0			0							0%	0
0	-	0x0	0		0			0							0%	0

Building Information	
Building No:	1
Year Built:	1977
No of Units:	66
Structure Type:	Hotel/Motel Low Rise
Grade:	B
Identical Units:	1
Efficiencies:	0
1 Bedroom Apts:	0
2 Bedroom Apts:	0
3 Bedroom Apts:	0
Covered Park:	0
Uncovered Park:	0
Notes:	34,969 Sf Gla - 66 Units

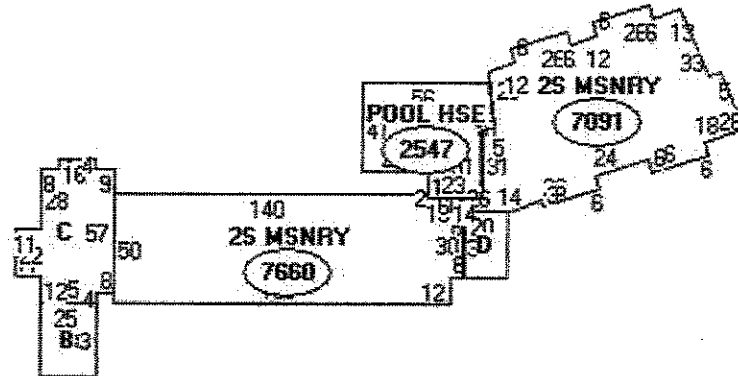
Building Summary	
Total Unadjusted RCN:	4,281,210
Average Percent Good:	.65
Total Unadj. RCNLD:	2,782,790
Grade Factor:	1.26
No of Identical Units:	1
Economic Cond Factor:	1.00
RCNLD:	3,506,300
Income Approach Summary	
Net Rentable Area:	34,969

Out Building Information									
StructureCode	Width	Lgth	Ident SqFt	Units	Gr	Physical Condition	Functional Utility	Percent Year Good	RCNLD
Light - Pole Mounted	1	1	4	C	Normal	Normal	2000	0%	1,870
Comm Swim Pool	1	20	40	C	Normal	Normal	1977	0%	66,640
Asphalt Parking	1	45500	1	C	Normal	Normal	2016	0%	163,250
	0	0	0					0%	0
	0	0	0					0%	0
	0	0	0					0%	0

Other Improvements		
Description	+	RCNLD
		0

3,898,100

Building Other Information				
Line	StructureCode	Measure 1	Measure 2	Identical Units
1	Canopy - Roof/Slab	825	1	1
1	Utility Building - Frame	640	1	1
1	Porch - Open	12	1	1
1	Porch - Open	35	1	1
1	Indoor Pool	800	1	1
1	Cooler Chiller	49	1	1
1	Elevator - Hyd. Freight	1	1	1
1	Patio - Concrete	832	1	1
Total Other Features				193,930



- Descriptor/Area
- A: 2S MSNRY
7660 sqft
 - B: CARPORT
825 sqft
 - C: 1S MSNRY
2320 sqft
 - D: DORM/UTLTY
600 sqft
 - E: POOL HSE
2547 sqft
 - F: 2S MSNRY
7091 sqft



2025 PROPERTY TAX - 1st HALF

CITY OF PORTSMOUTH

1 JUNKINS AVENUE
PORTSMOUTH, NH 03801

HOURS: M 8AM-6PM; TUE 8AM-4:30PM; W 9AM-4:30PM; TH 8AM-4:30PM; F 8AM-1PM
PHONE: (603) 610-7244

Account Number	37677
Map-Lot-Suffix	0175-0004-0000
Location	300 WOODBURY AVE
Invoice Number	394869

KUZZINS BOWDEN HOSPITALITY II LLC
C/O KEYBANK ATTN: SERVICING DEPT
26 SHADY LN
NEEDHAM, MA 02492-

*Hobby Inn
Portsmouth
(#2 Room)
130*

OWNERS OF RECORD:
KUZZINS BOWDEN HOSPITALITY II LLC C/O KEYBANK ATTN: SERVICING DEPT

TAX RATE INFORMATION	
MUNICIPAL	5.26
LOCAL EDUCATION	4.57
COUNTY	0.58
STATE EDUCATION	1.10
TOTAL	11.51

RATE IS PER \$1,000 IN ASSESSED VALUE

UNPAID BALANCES ACCRUE INTEREST AT 8% PER ANNUM AFTER THE DUE DATE

ANNUAL TAX BILL BREAKDOWN FOR THE 2025 TAX YEAR

TOTAL ASSESSED VALUE:	10,702,700	NET TAX OBLIGATION:	123,188.00
APPLIED EXEMPTIONS:		FIRST HALF BILL:	61,594.00
NET TAXABLE VALUE:	10,702,700	LESS CREDIT BALANCE ON ACCT	0.00
		DUE 1/29/2026	61,594.00
TOTAL TAX OBLIGATION:	123,188.00		
APPLIED VETERAN'S CREDITS			
NET TAX OBLIGATION:	123,188.00		

**** PLEASE SEE BACK OF BILL FOR INFORMATION ON PAYMENT OPTIONS, EXEMPTIONS, CREDITS, DEFERRALS AND ABATEMENTS ****
TO ENSURE PROPER PAYMENT APPLICATION, PLEASE INCLUDE THE STUB BELOW
IF A RECEIPT IS DESIRED, PLEASE ENCLOSE A SELF-ADDRESSED, STAMPED ENVELOPE.

DETACH HERE AND RETURN LOWER PORTION WITH PAYMENT

CITY OF PORTSMOUTH, NH - TAX COLLECTOR
1 JUNKINS AVENUE
PORTSMOUTH, NH 03801



Please make any address changes here

ACCOUNT #:	37677
MAP-LOT:	0175-0004-0000
LOCATION:	300 WOODBURY AVE
INVOICE #:	394869
DUE DATE:	1/29/2026
AMOUNT DUE:	\$61,594.00
AMOUNT PAID:	

MAKE CHECKS PAYABLE TO:

CITY OF PORTSMOUTH

*** Include Account # ***

KUZZINS BOWDEN HOSPITALITY II LLC
C/O KEYBANK ATTN: SERVICING DEPT
26 SHADY LN
NEEDHAM, MA 02492-

20 0000394869 0006159400 0

300 WOODBURY AVE

Location 300 WOODBURY AVE

Mblu 0175/ 0004/ 0000/ /

Acct# 37677

Owner KUZZINS BOWDEN
HOSPITALITY II LLC

PBN

Assessment \$10,702,700

Appraisal \$10,702,700

PID 37677

Building Count 1

Holiday Inn Portsmouth #2130 Room

Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$8,609,700	\$2,093,000	\$10,702,700
Assessment			
Valuation Year	Improvements	Land	Total
2025	\$8,609,700	\$2,093,000	\$10,702,700

Owner of Record

Owner KUZZINS BOWDEN HOSPITALITY II LLC
Co-Owner C/O KEYBANK ATTN: SERVICING DEPT
Address 26 SHADY LN
 NEEDHAM, MA 02492

Sale Price \$7,500,000
Certificate
Book & Page 3355/1325
Sale Date 12/28/1998
Instrument

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
KUZZINS BOWDEN HOSPITALITY II LLC	\$7,500,000		3355/1325		12/28/1998

Building Information

Building 1 : Section 1

Year Built: 1969
Living Area: 65,225
Replacement Cost: \$12,343,653

138 PORTSMOUTH AVE

Location 138 PORTSMOUTH AVE

Mblu 52 / 107 / 1

Acct# T0025R

Owner TILAK HOSPITALITY LLC

Assessment \$6,257,600

Appraisal \$6,257,600

PID 651

Building Count 1

*Fairfield Inn
except
71 Rooms*

Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$5,146,800	\$1,110,800	\$6,257,600

Assessment			
Valuation Year	Improvements	Land	Total
2025	\$5,146,800	\$1,110,800	\$6,257,600

Parcel Addresses

Additional Addresses
No Additional Addresses available for this parcel

Owner of Record

Owner	TILAK HOSPITALITY LLC	Sale Price	\$6,450,000
Co-Owner		Certificate	
Address	110 HARTWELL AVE SUITE 300 LEXINGTON, MA 02421	Book & Page	6532/1165
		Sale Date	02/09/2024
		Instrument	00

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
TILAK HOSPITALITY LLC	\$6,450,000		6532/1165	00	02/09/2024
DORKS-R-US	\$0		4966/0362	40	12/03/2008
WOLF ALAN E	\$1,100,000		4944/1511	00	08/20/2008
FOSS LAURENCE D	\$650,000		4178/0335	1N	10/10/2003
256 INVESTMENT ASSOCIATES LLC	\$0		2528/0494		

Building Information

Building 1 : Section 1

Year Built: 2009
Living Area: 36,386
Replacement Cost: \$6,056,872
Building Percent Good: 80
**Replacement Cost
 Less Depreciation:** \$4,845,500

Building Photo



([https://images.vgsi.com/photos/ExeterNHPhotos///0022/IMG_6668\[1\]_223](https://images.vgsi.com/photos/ExeterNHPhotos///0022/IMG_6668[1]_223))

Building Attributes	
Field	Description
Style:	Hotel
Model	Commercial
Grade	Average +10
Stories:	3
Occupancy	71.00
Exterior Wall 1	Brick/Masonry
Exterior Wall 2	Vinyl Siding
Roof Structure	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Interior Wall 1	Drywall/Sheet
Interior Wall 2	
Interior Floor 1	Carpet
Interior Floor 2	Ceram Clay Til
Heating Fuel	Gas
Heating Type	Forced Air-Duc
AC Type	Central
Bldg Use	HOTELS
Total Rooms	71
Total Bedrms	71
Total Baths	71
%Taxable	1
1st Floor Use:	3260
Heat/AC	HEAT/AC PKGS
Frame Type	WOOD FRAME
Baths/Plumbing	AVERAGE
Ceiling/Wall	SUS-CEIL & WL
Rooms/Prtns	AVERAGE
Wall Height	10.00
% Conn Wall	0.00

59 PORTSMOUTH AVE

Location 59 PORTSMOUTH AVE

Mblu 65 / 136 / 1

Acct# M0420R

Owner CHATHAM EXETER HAS LLC

Assessment \$10,715,900

Appraisal \$10,715,900

PID 1893

Building Count 1

*112 Rooms.
Hampton Inn, Exeter*

Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$9,059,400	\$1,656,500	\$10,715,900
Assessment			
Valuation Year	Improvements	Land	Total
2025	\$9,059,400	\$1,656,500	\$10,715,900

Parcel Addresses

Additional Addresses
No Additional Addresses available for this parcel

Owner of Record

Owner CHATHAM EXETER HAS LLC
Co-Owner C/O CHATHAM LODGING TRUST
Address 222 LAKEVIEW AVE SUITE 200
 WEST PALM BEACH , FL 33401

Sale Price \$13,079,700
Certificate
Book & Page 5470/0948
Sale Date 08/07/2013
Instrument 00

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
CHATHAM EXETER HAS LLC	\$13,079,700		5470/0948	00	08/07/2013
PENNAHOOK HOTELIERS LLC	\$1,000,000		5044/2719	00	08/21/2009
BLAKE PROPERTIES OF NH LLC	\$600,000		4228/0659	1N	12/17/2002
BLAKE PROPERTIES OF NH LLC	\$600,000		3911/0041	1N	12/12/2002
CMC REALTY TRUST	\$0		3311/2061		07/08/1998



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Daniel David Matchett
Keegan Elizabeth Matchett
30 Canney Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 30 Canney Road, Durham, NH 03824

PID: 206-36

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE W/MUNICIPALITY: January 13, 2026

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

ASSESSMENT APPEALED: \$817,300

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



Daniel & Keegan Matchett, 30 Canney Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes due to their belief that the assessment exceeds the property's fair market value and is inconsistent with comparable properties in Durham. Additionally, the taxpayer cites deferred maintenance on the property.

ASSESSOR'S COMMENTS: The subject property consists of a Craftsman style home, built in 2011 with geothermal heating, and is situated on 0.92 acres. This home is part of the Sophie Lane Subdivision and has a deeded interest in the common land. However, it does sit apart from the rest of the subdivision and is not afforded the same amenities as the rest of the houses. This home was purchased by the applicant on 11/4/2025 (after our date of value) for \$790,000.

During my inspection of the property on 3/13/26 with Mr. Matchett, it was noted that there were several areas of the property that have deferred maintenance, not consistent with the age of the home. These include water damage resulting from needed roof and solar repairs and windows in need of replacement. Also noted, were inaccurate dimensions of the attached wood deck and the patio. To account for these discrepancies, a 2% overall functional depreciation was added, dimensions were corrected, and additional depreciation was given to the solar panel system. Additionally, to account for the property being considered part of the Sophie Lane neighborhood with having limited amenities, a 10% condition adjustment was made to the land.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$817,300 to \$759,400 and granting the abatement for the assessed value difference of \$57,900. This calculates to an abatement of **\$1,093.00** not including interest. If the taxes have not been paid, then no refund or interest is due.

RECEIVED
Town of Durham

JAN 13 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-3

Taxpayer Name: Matchett

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): Keegan Matchett + Daniel Matchett

Mailing Address: 30 Canney Rd, Durham, NH 03824

Telephone Number(s): (Work) _____ (Home) 860-985-5408

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____

Mailing Address: _____

Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>Lot 36 #206</u>	<u>30 Canney Rd</u>	<u>Single family</u>	<u>\$817,300</u>

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Please see the attached sheet.

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# Lot 36 # 206 Appeal Year Market Value \$ 700,000

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Please see the attached sheet.

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID# Street Address Sale Price/Date of Sale Rents Assessment

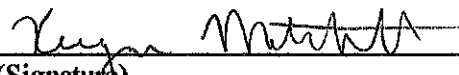
Please see the attached sheet.

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 12 Jan 2026


(Signature)


(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12

Section E, *Reasons for Abatement Application*

(2) The town-assessed value of 30 Canney Rd, Durham, NH, as of April 1, 2025, in the amount of \$817,300, exceeds the property's fair market value and is inconsistent with both recent market evidence and the assessment of comparable properties in Durham. The home was purchased in an arm's-length transaction on October 31, 2025, for \$790,000, a price that, in our realtor's professional opinion, was already elevated relative to comparable properties at the time of sale. Market data for New Hampshire and the Seacoast region indicate that while home values in 2025 remained elevated, price appreciation between April 1 and late October was modest and relatively stable, with some flattening through the summer and early fall due to higher interest rates and increased buyer sensitivity. As a result, there was no material increase in fair market values during this period that would justify an assessed value exceeding the recent purchase price.

Although the home is newer than several of the comparable properties referenced, the assessment does not adequately account for deferred maintenance and property-specific factors that negatively affect value, including the need for replacement of the solar system and windows and significant required tree work. In addition, a radon mitigation system was installed as a necessary health and safety remediation measure and does not represent a value-enhancing improvement. Comparable properties offering greater living area, additional bedrooms, and similar or larger lot sizes were recently purchased at lower values, indicating a discrepancy between the town's assessment and actual market value. For these reasons, the current assessment does not reflect the property's true market value as of April 1, 2025 and should be adjusted to ensure equitable treatment relative to comparable properties.

References:

New Hampshire Business Review. (2025). *NH Real Estate is Still Very Much a Seller's Market*. Retrieved from <https://www.nhbr.com/nh-residential-real-estate-still-very-much-a-sellers-market/>.

NH RE Partners. (2025). *New Hampshire housing market trends in 2025*. Retrieved from <https://nhrepartners.com/new-hampshire-housing-trends-in-2025/>.

Section F, *Taxpayer's Opinion of Market Value*

30 Canney Rd, Lot 36, Map 206, is a 1,719-square-foot single-family home on 0.92 acres. While the home benefits from geothermal heating and was built in 2011, these features do not justify an assessed value of \$817,300, or approximately \$475 per square foot. Comparable homes within the same neighborhood or nearby areas have sold for \$250–\$350 per square foot, reflecting prevailing market conditions. Additionally, the property requires deferred maintenance, including replacement and repair of the solar system and windows, significant tree work, and the installation of a radon mitigation system. Considering the market comparables and the property's condition, a reasonable assessment for 30 Canney Rd is \$700,000, which better reflects its true value and aligns with past and current market evidence.

Matchett 30 Canney Rd Abatement Attachment

Section G, Sales, Rental and/or Assessment Comparisons

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Bed/Bath	Lot Size & House size	Price per square foot
#11/206	163 Durham Point Rd	\$770,000 9/18/2025	3/3	3.48 acres 2,865 sq ft	\$269
#15/233	144 Packer Falls Rd	\$680,000 8/22/2025	3/3	2.17 acres 2,388 sq ft	\$284
#14/215	4 Morgan Way	\$672,000 11/17/2025	4/3	0.99 acres 2,382 sq ft	\$282
#4/225	19 Cutts Rd	\$625,000 11/14/2025	4/3	0.92 acres 2,100 sq ft	\$297
#29/233	1 Constable Rd	\$670,000 8/22/2025	4/3	1.84 acres 1,920 sq ft	\$348
#46/232	2 Ellison Ln	\$750,000 11/21/2025	4/3	0.99 acres 3,012 sq ft	\$250
#26/206	9 Ambler Way	\$700,000 8/22/2025	4/2	1.3 acres 2,700 sq ft	\$259

With adjustment of reassessment to \$700,000:

#36/206	30 Canney Rd	\$700,000 10/31/2025	3/3	0.92 acres 1,719 sq ft	\$407
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Town of Durham, NH
Property Tax Bill Calculation

Owner Daniel & Keegan Matchett
PID 206-36
Address 30 Canney Road

WHAT WAS TAXED

Total Assessed Value	574,800	817,300
Exemption (solar,)		
Value Tax Applied To:	<u>574,800.00</u>	<u>817,300.00</u>
Credit (veterans,)	-	-
Tax Bill#:	119198	120685
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/24/2025	-
Tax Rate Applied:		
Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>
tax will be roughly	5,842.84	15,422.45
Resulting in Taxes of:		
Town	1,653.00	4,185.00
County	532.00	1,553.00
Local School	3,311.00	8,819.00
State School	348.00	866.00
Tax Calculated	<u>5,844.00</u>	<u>15,423.00</u>
Less Credit & 1st Bill		
is the Amount Billed:	5,844.00	9,579.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	574,800	759,400
Exemption (solar,)	-	-
Value Tax Applied To:	<u>574,800.00</u>	<u>759,400.00</u>
Credit (veterans,)	-	-
Tax Bill#:	119198	120685
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/24/2025	N/A
Tax Rate Applied:		
Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>
tax will be roughly	5,842.84	14,329.88
Resulting in Taxes of:		
Town	1,653.00	3,888.00
County	532.00	1,443.00
Local School	3,311.00	8,194.00
State School	348.00	805.00
Tax Calculated	<u>5,844.00</u>	<u>14,330.00</u>
Less Credit & 1st Bill		
is the Amount Billed:	5,844.00	8,486.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,093.00	1,093.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	4/24/2026	4/24/2026	
Number of Days of Interest =	-	-	
Interest Payable	-	-	- = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	1,093.00	1,093.00



*TOWN OF DURHAM
8 NEWMARKET ROAD
DURHAM, NH 03824-2898
Tel: 603/868-8064
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

DATE: April 6, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Alfonso Antonio Ruiz
Marissa Grace Ruiz
8 Hemlock Way
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 8 Hemlock Way, Durham, NH 03824

PID: 112-9

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE W/MUNICIPALITY: February 25, 2026

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

ASSESSMENT APPEALED: \$573,100

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 must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

Daniel & Keegan Matchett, 30 Canney Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes due to their belief that the assessment is disproportionate, economically unsustainable, and inconsistent with the property's unchanged condition.

ASSESSOR'S COMMENTS: The subject property consists of a raised ranch style home, built in 1981 with most major updated done in the early to mid-2000's, and is situated on 1.17 acres.

During my inspection of the property on 3/16/26 with Mr. and Mrs. Ruiz, it was noted that the overall condition of the home for its age is good, which is consistent with the property record card. Upon measuring the exterior a few inaccurate dimensions were found, which resulted in a decreased assessment.

The applicant writes out of concern that the property value increases are not consistent with the Consumer Price Index (CPI). The State of New Hampshire requires that any time a revaluation is done, that "assessments are at full and true value" RSA 75:8-a. Assessed values are based upon real estate sales and market trends and cannot reflect broader economic trends such as CPI and wage growth.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$573,100 to \$566,300 and granting the abatement for the assessed value difference of \$6,800. This calculates to an abatement of **\$130.50** including interest (interest is calculated to a repayment date of April 24, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

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Town of Durham
FEB 25 2026
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY: Town File No.: <u>HT 25-33</u> Taxpayer Name: <u>Ruiz</u>
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RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): MANISSA B ALFONSO RUIZ
Mailing Address: 8 Hemlock way Durham NH 03824
Telephone Number(s): (Work) 603 793 9296 (Home) 516 408 3900

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)

Name(s): _____
Mailing Address: _____
Telephone Number(s): (Work) _____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>112-9</u>	<u>8 Hemlock way</u>	<u>Homestead</u>	<u>573,100</u>

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 - 1. physical data – incorrect description or measurement of property;
 - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

Please see section E, attached

SECTION F. Taxpayer's(s) Opinion of Market Value → Please also see attached

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Town Parcel ID# _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Please see attached

~~_____~~
~~_____~~
~~_____~~
~~_____~~
~~_____~~

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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See attached section 61

**We are not relying on comparable sales*

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 2/2/20

[Signature]
 (Signature)

[Signature]
 (Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: _____

(Representative's Signature)

SECTION J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date"

Abatement Request: GRANTED _____ Revised Assessment: \$ _____ DENIED _____

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Rev. 3/12

SECTION E. Reasons for Abatement Application

I am requesting an abatement because the 2025 assessment of my home is disproportionate, economically unsustainable, and inconsistent with the property's unchanged condition, resulting in an undue financial burden on my household.

When my family purchased the home in 2019 for \$375,000, it was after careful budgeting based on a Police Officer's income. We have made no renovations, additions, or improvements of any kind. Despite this, our assessments have risen dramatically:

- 2019 Purchase Price: \$375,000
- 2024 Assessment: \$428,000
- 2025 Assessment: \$573,000

This reflects a 33% assessment increase in a single year and nearly \$200,000 in additional assessed value over five years, without any physical change in the property. Such rapid escalation conflicts with the principles of stability, reasonableness, and proportionality that guide New Hampshire property taxation.

This assessment increase has caused a \$1,300 per month rise in property taxes, which is unsustainable for our family. My husband is a civil servant and combat veteran, currently serving as a Police Officer in Seabrook, NH. Wage growth in public service has not kept pace with the rising cost of living, and certainly not with the dramatic jump in our assessment.

The broader economic climate further supports our request:

- Inflation has caused significant and lasting increases in essential expenses such as groceries, utilities, transportation, and insurance.
- Wages for civil servants have increased only modestly.
- New Hampshire faces a continuing housing affordability crisis, with rising property taxes pushing working families out of the communities they serve.

The volatility of our assessments over the past five years is inconsistent with both the real economic conditions households face and the unchanged state of our home. For these reasons, we request an abatement to restore a fair, stable, and equitable valuation.

SECTION F. Taxpayer's Opinion of Market Value (Revised)

Town Parcel ID# (Map/Lot) Appeal Year Market Value Opinion

Durham (Insert Map/Lot #) 2025 \$465,000

Basis for Value Opinion:

We believe the fair market value of our home is approximately \$465,000. This valuation reflects a reasonable and supportable increase from our 2020 purchase price of \$375,000, consistent with the Consumer Price Index (CPI) inflation trend from 2020 to the present.

While the Town's 2025 assessment assumes a 33% year-over-year escalation, the CPI shows steady but far more moderate cumulative inflation across the same period. When applying CPI-based appreciation — which represents the actual rise in household costs and economic conditions affecting working families — the resulting adjusted home value aligns closely with \$465,000.

This CPI-adjusted figure reflects:

- The unchanged physical condition of our 1980s split-level home,
- The absence of any upgrades or improvements,
- The economic climate from 2020–2025, and
- A reasonable, economically grounded rate of appreciation, rather than sudden, disproportionate increases unrelated to market fundamentals.

For these reasons, we request that the Town consider \$465,000 as a fair and equitable estimate of our property's value.

SECTION G. Sales, Rental, and/or Assessment Comparisons

We are not relying on comparable sales for this abatement application because we believe that the current method of assessing property value is inconsistent with the broader economic climate and does not provide a fair reflection of our home's value.

Our concern is not that neighboring properties sold for more or less, but that our assessment methodology produced a dramatic increase that does not align with wage growth, cost-of-living trends, or the unchanged condition of our home. Comparable sales do not address the underlying issue: the disproportionate and unsustainable escalation in our assessment, which occurred without justification in the property itself.

For this reason, our request is based on:

- The unusual volatility of our assessments,
- The disconnect between economic conditions and assessment increases, and
- The financial hardship created by a tax burden that rose by \$1,300 per month.

We therefore ask the Town to evaluate our application on the basis of methodological fairness, economic reality, and proportionality, rather than comparison to unrelated sales.

Town of Durham, NH
Property Tax Bill Calculation

Owner Alfonso & Marissa Ruiz
PID 112-9
Address 8 Hemlock Way

WHAT WAS TAXED

Total Assessed Value	428,600	573,100
Exemption (solar,)		
Value Tax Applied To:	<u>428,600.00</u>	<u>573,100.00</u>

Credit (veterans,)	-	-
Tax Bill#:	118105	121700
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/1/2025	1/8/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>

tax will be roughly 4,356.72 10,814.40

Resulting in Taxes of:

Town	1,232.00	2,934.00
County	396.00	1,089.00
Local School	2,469.00	6,184.00
State School	259.00	607.00
Tax Calculated	<u>4,356.00</u>	<u>10,814.00</u>

Less Credit & 1st Bill
is the Amount Billed: 4,356.00 6,458.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	428,600	566,300
Exemption (solar,)	-	-
Value Tax Applied To:	<u>428,600.00</u>	<u>566,300.00</u>

Credit (veterans,)	-	-
Tax Bill#:	118105	121700
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/1/2025	1/8/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>

tax will be roughly 4,356.72 10,686.08

Resulting in Taxes of:

Town	1,232.00	2,899.00
County	396.00	1,076.00
Local School	2,469.00	6,110.00
State School	259.00	600.00
Tax Calculated	<u>4,356.00</u>	<u>10,685.00</u>

Less Credit & 1st Bill
is the Amount Billed: 4,356.00 6,329.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	129.00
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%
Enter Date Town will Payback	4/24/2026	4/24/2026
Number of Days of Interest =	297	106
Interest Payable	-	1.50
Less Previously Abated Amount of		
Total To Be Abated	-	130.50

129.00 = To Be Abated

1.50 = Interest Owed

130.50