



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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Francesca N Ciani
13 Littlehale Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 13 Littlehale Road, Durham, NH 03824

PID: 104-33

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 2/26/26

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

ASSESSMENT APPEALED: \$637,300

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.**



REASON FOR APPEAL: The owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$637,300 is too high and disproportionate. They cite differences due to zoning districts, inaccurate bathroom description, and Redfin market value estimates. With their application they provided 3 comparable properties, 7 Faculty Road, 3 Ambler Way, and 30 Frost Drive. They also provided the Redfin market estimates for their property.

ASSESSORS COMMENTS: The subject property is a raised ranch which is situated on 0.58 acres of land. The home was constructed in 1977, has 1,243 sq ft of living area above ground and 1,037 sq ft of finished basement space.

The property was most recently inspected on 11/15/2024. The above chosen comparables were stated as chosen due to their similar zoning districts. While the overall revaluation does utilize the zoning districts to differentiate properties based upon zoning restrictions, emphasis is placed upon the neighborhood in which the property sits. This property is located on Littlehale Road, a singular secluded street located off Emerson Road. During the revaluation period there were 3 other sales located directly along Littlehale Road and would be representative of better comparisons to the subject property.

	Style	Grade	Age	Condition	Land	Fin SF	LP or SP
Subject	Raised Ranch	Avg	1977	Good	0.58ac	2,280	\$532,000, 12/26/23
1 Littlehale Rd	Ranch	Avg +10	1975	V Good	0.44ac	2,334	\$725,000, 11/4/24
2 Littlehale Rd	Raised Ranch	Avg	1978	Good	0.39ac	1,660	\$570,000, 8/4/25
18 Littlehale Rd	Cape	Avg +10	1981	V Good	0.40ac	1,697	\$650,000, 6/17/25

Of the 3 comparables that were chosen by the homeowner, there are a few items of note. 7 Faculty Road was an estate sale (Fiduciary deed) and is therefore not considered an arms-length valid sale, additionally, the total square footage of the property is 1,632 not 2,402 as stated in the application. Both 3 Ambler Way and 30 Frost Drive, were valid arm's length transactions, which sold after our date of value (4/1/25) and were therefore not considered during our revaluation analysis. However, when considering the equalization ratio for both properties the assessed value is within 10% of market value, which is within the acceptable standard.

Regarding the Redfin valuation given, the BTLA has stated, "The board has never recognized these internet sources as a substitute for a comparable sales analysis or an appraisal." Steven & Tammy Brewer v. Laconia, Docket No: 30817-22PT (2022).

RECOMMENDATION: In reviewing the other sale properties, including all elements of value, the subject property appears to be consistent with these sales, which are located directly in the same neighborhood. Based upon the above information, I recommend the Council **DENY** the abatement request.

MAILED 1/23/2026
TOWN OF DURHAM
PLANNING, ZONING AND ASSESSING

RECEIVED
Town of Durham
FEB 26 2026
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:	
Town File No.:	25-45
Taxpayer Name:	Ciani

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): FRANCESCA CIANI

Mailing Address: 13 Littlehale Road Durham, NH 03824

Telephone Number(s): (Work) (603) 498-4737 (Home) same (603) 498-4737

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): N/A

Mailing Address: N/A

Telephone Number(s): (Work) N/A (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.

Town Parcel ID#	Street Address/Town	Description	Assessment
DURHAM M:104 L:33	13 Littlehale Rd / Durham NH 03824	Single Family Built 1977 / 2326 sq ft on a .58 acre lot. 4 Bed / 1.75 Bath NO GARAGE	\$637,300

(* Please view additional sheets attached.)

On March 2025, my property reported estimated market value was \$614,360

On April 2025, my property reported estimated market value was \$623,548

On May 2025, my property reported 1 estimated market value was \$636,673

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>
N/A			
N/A			
N/A			
N/A			

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.)

I am providing documents to demonstrate a comparison of properties within this district carrying a different and lower tax assessment while having a higher market value than my residence. I ask for an additional review and a new adjustment in the tax assessment on my property, because the current 2025 tax assessment is both, disproportionate and too high.

attached documents

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# DRHM M:104 L:33 April 2025 Appeal Year Market Value \$ 623,548

Town Parcel ID# ~~DRHM M:104 L:33~~ Appeal Year Market Value \$ ~~623,548~~

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

NOVA

The fair market value estimations report \$623,548 for April 2025

The difference I see amongst other properties recently sold, both assessed lower in zones RB and zones RA. My property is valued higher than these properties.

SECTION G. Sales, Rental and/or Assessment Comparisons

see attached documents

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 #564,200

DRHM M:686 L:2 7 Faculty Rd Durham, NH #549,000 / 12/1/25 Sold

renting #5,800/month + added bath 4bd+4ba 4 bath sale 12/1/25 #518,600

DRHM M:881 L:89 30 Frost Dr Durham, NH #679,000 / 1/15/26

DRHM M:1086 L:19 3 Ambler Way Durham, NH #646,000 / 1/16/26 #589,000

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: 2/20/2026

Francesca Ciani Francesca Ciani
(Signature)

Francesca Ciani Francesca Ciani
(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. N/A

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)

SECTION A. Applying Owner and Tax Payer :

Francesca Ciani

Map/Parcel Lot#104-33-0-0-0

13 Littlehale Road

Durham, NH 03824

(603) 498-4737

February 20, 2026

SECTION B. Not Applicable

SECTION C. Property for which Abatement is Sought :

Town Parcel ID # DRHM M:104 L:33

Street Address : 13 Littlehale Rd Durham, NH 03824

Description : A Single family home (zone RA) in Stratford County; 4bd; 1.75 ba; 2,326 total finished sq.ft. ; built 1977; NO GARAGE.

Assessment : 2025Tax assessment \$637,300

SECTION D. Not Applicable

SECTION E. Reasons for Abatement Application :

I write to request for a tax abatement on the 2025 tax assessment made on my residential property by the Town of Durham Municipality and Tax Assessor(s). A letter on October 8, 2025 from Assessing Department of the Town of Durham for Parcel #104-33-0-0-0 was \$644,900.00. After public outrage, upholding a town hearing, an updated tax assessment stated \$637,300.

Upon reviewing the above assessment, I find the assessed value continues to be much higher than the current estimated market value of my property. This over-assessment has resulted as an unfair and burdensome tax liability for me as a home owner. I believe it does not reflect the true market value of my property, and it extends to a disproportionate assessment with the taxes being way too high.

I include data with my research, where physical data and criteria on my property description are not taken under consideration. I also provide documentation to support the market data with the listed estimated market value reports of my property on March, April,

and May 2025. I share additional incidents which has me question erroneous discrepancies on shared information on my home residence and tax bills.

For comparison data, 3 properties have similarities to my residence, such as; finished square footage, located within the Oyster River School district neighborhoods. Yet, they have much lower tax assessments than my residence, and in a couple properties, a higher market value given their sale price early this year.

I list 2 out of the 3 properties that are RB zoned. I can see the disproportionate of tax assessments with this data. My research indicates that RB zoned properties are considered to be higher in tax assessments due to higher density, such as two family or multi family, making market values differ from RA zoned properties. I believe my RA property is wrongfully assessed and too high.

Yet, I also list a property recently sold with the same RA zoning as my single home property. The tax assessment and market value, when compared, **do not** meet proportionately either. I must point out some important criteria; these homes have improvements, more characteristics and amenities, such as; garages, an additional **full** bathroom (descriptions state 2, or even 2.5 bathrooms), and more acres of land. I have attached documents of properties to provide comparison:

SECTION F. Not Applicable

SECTION G. COMPARABLES to my 2025 residence over assessment :

comparison property # 1	my residence
Parcel ID #DRHM M:6B6 L:2	Parcel ID # DRHM M:104 L:33
Single Family RA ZONE	Single Family RA ZONE
7 Faculty Rd - Durham NH 03824	13 Littlehale- Durham, NH 03824
4 bd * 2ba * 2,402 sq ft	4 bd* 1.75 ba * 2,326 sq ft
Square Ft Total	Square Ft Total 2,326
Lot size acres .47 acres	Lot size acres .58
1 car garage	No garage
year built 1949	year built 1977

Tax Assessment 2025 \$ 564,200	Tax Assessment 2025 \$637,300
BUILDING VALUE \$ 244,,600	BUILDING VALUE \$296,700
LAND VALUE \$ 319,600	LAND VALUE \$198,300
Tax Assessment 2024 \$ 519,800	Tax Assessment 2023 \$475,100
Property Tax 2025 \$10,646	Property Tax 2025 \$12, 026
(@20.33% tax rate)	(@20.33% tax rate)
Property Tax 2024 \$ 10,568	Property Tax 2024 \$ 9794
<i>Market Value</i>	<i>Market Value</i>
\$229/sq ft	\$259 to \$285 /sq ft
\$549,000	estimated MV \$598,000-\$603,419
sold 12/1/25	sold 12/22/23 \$532,000
MLS# 5062130	

<u>comparison property #2</u>	<u>my residence</u>
Parcel ID #DRHM M:10B6 L:19	Parcel ID #DRHM M:104 L:33
Single Family RB ZONE	Single Family RA ZONE
3 Ambler Way - Durham NH 03824	13 Littlehale- Durham, NH 03824
4 bd * 2.5 ba * 2,304 sq ft	4 bd* 1.75 ba * 2,326 sq ft

Square Ft Total 2,448	Square Ft Total 2,326
Lot size acres .92 acres	Lot size acres .58
2 car garage	No garage
year built 1974	year built 1977
Tax Assessment 2025 \$589,000	Tax Assessment 2025 \$637,300
BUILDING VALUE \$320,200	BUILDING VALUE \$296,700
LAND VALUE \$267,000	LAND VALUE \$198,300
Tax Assessment 2024 \$474,000	Tax Assessment 2023 \$475,100
Property Tax 2025 +/- \$ 11,114.43	Property Tax 2025 \$12,026
(@20.33% tax rate)	(@20.33% tax rate)
Property Tax 2024 \$ 9636	Property Tax 2024 \$ 9794
Market Value	Market Value
\$280/sq ft	\$259 to \$285 /sq ft
\$646,000	estimated MV \$598,000-\$603,419
sold 1/16/26	
MLS# 5071819	
\$186/sq ft	\$229/sq ft
sold 08/28/20 \$429,000	sold 12/22/23 \$532,000
MLS #4822365	

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comparison property #3	my residence
Parcel ID #DRHM M:8B1 L:89	Parcel ID # DRHM M:104 L:33
Single Family RB ZONE	Single Family RA ZONE
30 Ffrost Drive - Durham NH 03824	13 Littlehale- Durham, NH 03824
5 bd * 2.5 ba * 2,225 sq ft	4 bd* 1.75 ba * 2,326 sq ft
Square Ft Total 3,221	Square Ft Total 2,326
Lot size acres .98 acres	Lot size acres .58
2 car garage	No garage
year built 1968	year built 1977
Tax Assessment 2025 \$518,600	Tax Assessment 2025 \$637,300
Total 2025 <i>preliminary</i> value \$635,300	
Tax Assessment 2024 \$321,500	Tax Assessment 2023 \$475,100
BUILDING VALUE \$296,200	BUILDING VALUE \$296,700
LAND VALUE \$335,400	LAND VALUE \$198,300
OTHER-features/outbuild \$3,700	none
Property Tax 2025 \$10,543	Property Tax 2025 \$12, 026
(@20.33% tax rate)	(@20.33% tax rate)
Property Tax 2024 \$ 8915	Property Tax 2024 \$ 9794

Market Value \$679,000	Market Value estimated \$598,000-\$603,419
\$305/sq ft	\$259 to \$285 /sq ft
sold 1/15/26	
MLS# 5063413	
\$243/sq ft	\$229/sq ft
sold 10/21/21 \$540,000	sold 12/22/23 \$532,000
MLS #4882434	

Please consider reevaluating the 2025 tax assessment on my property for an abatement, and may the data and documentation provided be useful when making a consideration.

I will take this opportunity to share incidents as other added probabilities where common human error may play a role in the erroneous disproportionate assessments with my residence map/parcel lot.

Since moving to my residential property, end of year 2023, there have been mishandling with the issuance of my Real Estate Tax Bills from the Town of Durham. Late 2024, I received 2 bills; one for my residential property real estate tax bill, and one from another owner's map/parcel lot. A second incident occurred again, early 2025. I received 2 bills; one for my residential property real estate tax bill and another map/parcel # lot property owned by another individual, but the invoice bill had a sticker/adhesive label sticker covering the original recipient's information with their map/parcel lot mailing address, and with my printed name and address on the label sticker.

In essence, I have received various real estate tax bills for two separate parcel properties, one being my current residence and one from another existing property in the Town of Durham with different ownership; my name and residential address with other map/parcel lot # was used.

The responses I received from Town of Durham [Tax Collector (s) and Assessor (s)], as to how and who oversees such mishandling, was and continues to be questionable because

one pointed towards some malfunctions within a mailing system, and another pointed towards incomplete processes on updates.

Could taxes be high on my property (and residence) because of some discrepancy or erroneous matters related to another property under other ownership?

Late 2024, a tax assessor stopped by, with no prearranged appointment, to re-evaluate my residence since change of new ownership. The assessor collected the interior finished square footage, and it was mentioned that the other bathroom is just a 3/4 bathroom, located within the finished side of the basement where my roommate stays. I provided a copy of the December 2023 MLS sheet of my residence, which contains all the descriptions with 4 bd and states 2 bathrooms, but there is just 1 full bathroom and 3/4 bathroom in the finished basement; there is **no** garage.

*attached are documentation of 3 recently sold properties as comparisons

*attached is the prior 2023 MLS of my property (same given to tax assessor)

*attached are market value estimation reporting on my property (3/2025-5/2025)

Francesca Ciani

13 Littlehale Road Durham, NH 03824

Email: 4giftangel@gmail.com

Telephone: (603)498-4737



Francesca Ciani <4giftangel@gmail.com>

13 Littlehale Road Home Report — 5 nearby homes listed recently

Redfin <listings@redfin.com>
Reply-To: listings_support@redfin.com
To: 4giftangel@gmail.com

Wed, Mar 12, 2025 at 6:00 PM

 Visit Redfin.com

March 2025 Home Report

Your Home Estimate
13 Littlehale Road

\$614,360

+\$82K since sold

[View estimate details](#)

Estimated sale price



Francesca Ciani <4giftangel@gmail.com>

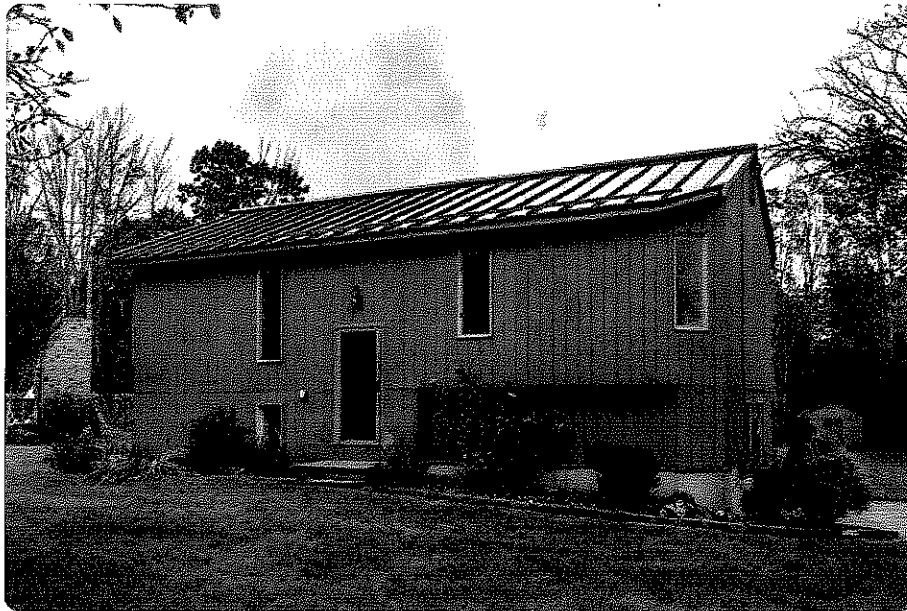
13 Littlehale Road Home Report — 5 nearby homes listed recently

Redfin <listings@redfin.com>
Reply-To: listings_support@redfin.com
To: 4giftangel@gmail.com

Sat, Apr 12, 2025 at 10:00 AM

 Visit Redfin.com

April 2025 Home Report



Your Home Estimate
13 Littlehale Road

\$623,548

+\$92K since sold

[View estimate details](#)



Francesca Clani <4giftangel@gmail.com>

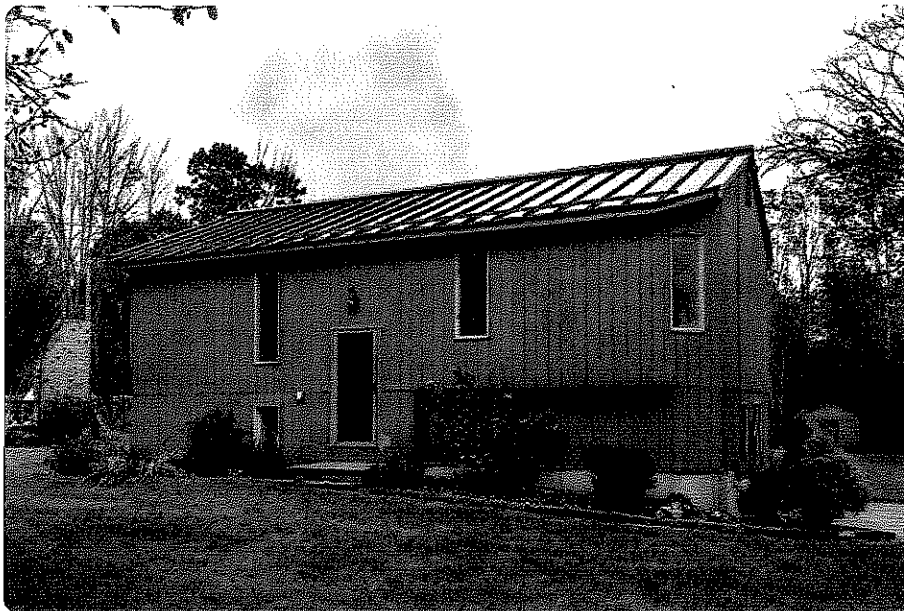
13 Littlehale Road Home Report — 8 nearby homes listed recently

Redfin <listings@redfin.com>
Reply-To: listings_support@redfin.com
To: 4giftangel@gmail.com

Mon, May 12, 2025 at 5:00 PM

 Visit Redfin.com

May 2025 Home Report



Your Home Estimate
13 Littlehale Road

\$636,673

+\$105K since sold

[View estimate details](#)

Town Parcel #EDRAM

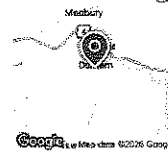
M: 636
L: 2

SOLD ON DEC 1, 2025

\$549,000 Sold Price

4 bd • 2 ba • 2,402 sq ft

7 Faculty Rd, Durham, NH 03824



Estimated sale price

\$675,000 – \$818,000

Reach more buyers when you sell with Redfin. Plus, you'll save **\$7,105** in fees. 📍

[Schedule a selling consultation](#)

Is this your home?

Track this home's value and nearby sales activity

I own 7 Faculty Rd

About this home

Move right in! This bright home's interior has been renewed right to the studs. The main house has 4-bedrooms and 2 baths and is fresh and welcoming. New appliances are already in place. Add a few little touches at your leisure. The daylight lower level has been framed out and can be taken to completion as a generous separate ground-level-entry income or in-law apartment, or if your preference is to outfit it instead as part of the

Show more ▾

Single-family
Property Type

1949
Year Built

0.47 acres
Lot Size

\$229
Price/Sq.Ft.

1 car garage
Parking

Listed by Naida Kaen • Allen Family Real Estate
Bought with Naida Kaen • Allen Family Real Estate

Redfin checked: a minute ago • Source: PrimeMLS #5062130

Redfin Estimate

\$710,509

▲ **\$162K** since sold in December 2025 ▲ **\$68K** since January

Recently sold homes

Estimate history

Homes for sale



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Property details

Parking

Parking & Garage

- Garage Capacity: 1

Interior

Virtual Tour

- Previsit VTour URL: [Previsit Virtual Tour \(External Link\)](#)

Bathroom Information

- # of Baths (full): 1
- # of Baths (3/4): 1

Basement Information

- Basement: Yes
- Basement Access: Walkout
- Apartments, Climate Controlled, Concrete Floor, Daylight, Full, Partially Finished, Stubbed In, Walkout, Interior Access, Exterior Access

Other Interior Features

- # of Rooms: 12
- Level B: Bedroom, Level B: 3/4 Bath, Level B: Dining Room, Level B: Kitchen, Level B: Living Room, Level B: Office/Study, Level B: Porch
- Flooring: Manufactured

Equipment & Appliance Information

- Dishwasher, Dryer, Microwave, Range - Electric, Refrigerator, Washer

Room 1 Information

- Living Room
- Living Room
- Dimensions: 23.5 x 11
- Level: 1

Room 2 Information

- Dining Room
- Dimensions: 11.5 x 11
- Level: 1

Room 3 Information

- Kitchen
- Dimensions: 24 x 11
- Level: 1

Room 4 Information

- Bedroom
- Dimensions: 10 x 12
- Level: 1

Room 5 Information

- 3/4 Bath
- Dimensions: 5 x 8
- Level: 1

Room 6 Information

- Bedroom
- Bedroom
- Dimensions: 24 x 12
- Level: 2

Room 7 Information

- Bedroom
- Dimensions: 11 x 12
- Level: 2

Room 8 Information

- Bedroom
- Dimensions: 9 x 12
- Level: 2

Room 9 Information

- Full Bath
- Dimensions: 7x8
- Level: 2

Room 10 Information

- Living Room
- Dimensions: 15 x 8
- Level: Basement

Room 11 Information

- Bedroom
- Dimensions: 11 x 11
- Level: Basement

Room 12 Information

- Office/Study
- Dimensions: 10 x 12
- Level: Basement

Exterior

Building Information

- Architectural Style: Colonial
- Construction Status: Existing
- Construction Materials: Aluminum Siding
- Approximate Sq. Ft. Total Finished: 2402
- Approximate Sq. Ft. Total: 2578
- Roof: Shingle - Asphalt

Driveway

- Dirt, Paved

Financial

Tax Information

- Tax Year: 2024
- Gross Amount Tax: 10568

Utilities

Room 13 Information

- Kitchen
- Dimensions: 11 x 11
- Level: Basement

Room 14 Information

- Dining Room
- Dimensions: 11 x 10.5
- Level: Basement

Room 15 Information

- 3/4 Bath
- Dimensions: 6x8
- Level: Basement

Room 16 Information

- Porch
- Dimensions: 8 x 10
- Level: Basement

Lot, Zoning, & Easement Information

- Lot: 0
- Lot Features: In Town, Near Shopping, Neighborhood

Survey Information

- Surveyed: Yes

Other Property & Lot Information

- Year Built: 1949

Other Tax Information

- Page Deed: 0960

Heating & Cooling Information

- Heat: Baseboard, Hot Water

Sewer Information

- Public

Electric Information

- 100 Amp, 200 Amp, Circuit Breaker(s)

Location

School Information

- School District: Oyster River Cooperative
- Elementary School: Mast Way School
- Elementary School: Mast Way School
- Middle/Jr School: Oyster River Middle School
- School - High: Oyster River High School

Water Information

- Water Source: Public

Other Utilities Information

- Internet: High Speed Intrnt -Avail
- Cable - Available

Road Information

- Road Frontage Type: Paved
- Road Frontage: Yes
- Road Frontage Length: 100

Other Location Information

- Directions: Turn onto Faculty Road from Mill Road in downtown Durham. It's the third home on the left. Sign on the property.
- Block: 8

Public facts

- Beds: 4
- Baths: 2.5
- Sq. Ft.: 1,632
- Stories: 2.0
- Lot Size: 0.47 acres
- Style: Single Family Residential

- Year Built: 1949
- Year Renovated: —
- County: Strafford County
- APN: 779307

Home facts updated by county records on Feb 23, 2026

Sale and tax history for 7 Faculty Rd

Sale History Tax History

Date	Event	Price
PrimeMLS #5062130		
Dec 1, 2025	Sold	\$549,000 \$229/sq ft
Oct 5, 2025	Pending	—
Sep 25, 2025	Contingent	—
Sep 19, 2025	Listed	\$549,000 \$229/sq ft

Sale and tax history for 7 Faculty Rd

	Sale History	Tax History				
Year	Property Tax	Land	+	Additions	=	Assessed Value ⓘ
2025	\$10,646 (+0.7%)	\$319,600		\$244,600		\$564,200
2024	\$10,568 (-0.7%)	\$270,400		\$249,400		\$519,800
2023	\$10,646 (+19.7%)	\$270,400		\$249,400		\$519,800
2022	\$8,895 (+4.0%)	\$155,200		\$151,100		\$306,300
2021	\$8,552 (+0.7%)	\$155,300		\$151,100		\$306,400
2020	\$8,496 (+1.1%)	\$155,300		\$151,100		\$306,400
2019	\$8,405 (+2.4%)	\$155,300		\$151,100		\$306,400

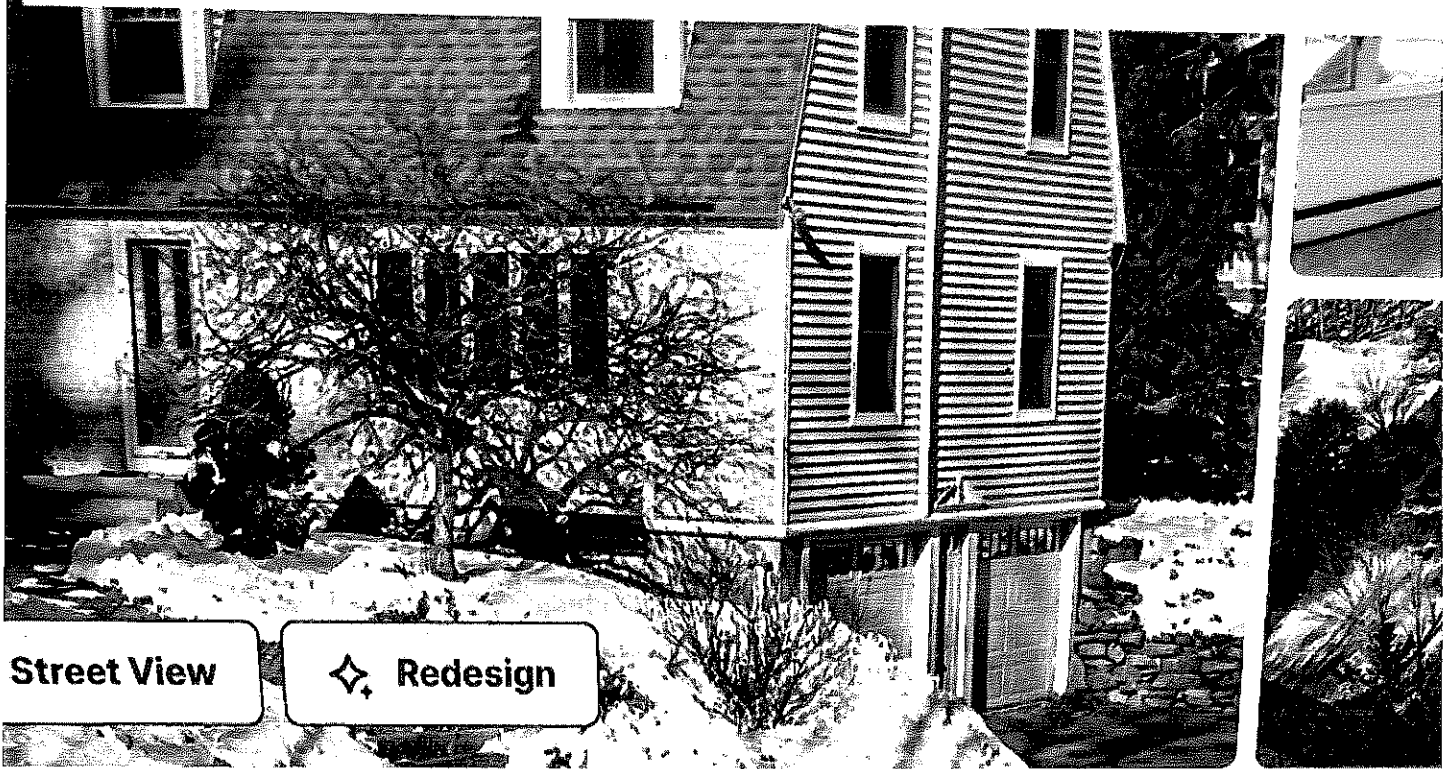
/Durham/3-Ambler-Way-03824/home/103008803?utm_source=myredfin&utm

Sale & tax history

Property details

Neighborhood

Climate



Street View

Redesign

ello Durham. Bought with KW Coastal and Lakes & Mountains Realty.

4822365
MLS # 5071819

Town Parcel ID# DRHM M: 1036 L: 19

SOLD ON JAN 16, 2026

\$646,000 Sold Price

4 bd • 2.5 ba • 2,304 sq ft

3 Ambler Way, Durham, NH 03824



choices

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Overview Sale & tax history Property details Neighborhood Climate

4 bd • 2.5 ba • 2,304 sq ft

3 Ambler Way, Durham, NH 03824



Is this your home?

Track this home's value and nearby sales activity

I own 3 Ambler Way

About this home

Four-bedroom, 2.5-bath home in the Oyster River School District, close to town and major commuting routes. This home offers a flexible floor plan with plenty of space. The living room features built-in bookcases and a window seat, creating a welcoming area for relaxing or entertaining. Enjoy meals in the formal dining room, kitchen features great work space where you can view the landscaped backyard. The family room with a brick

Show more v

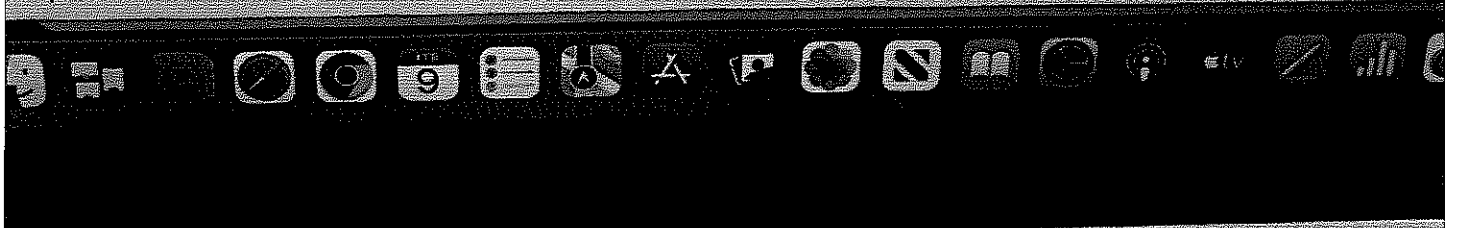
Single-family
Property Type

1974
Year Built

0.92 acres
Lot Size

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erview Sale & tax history Property details Neighborhood Climate

About this home

Four-bedroom, 2.5-bath home in the Oyster River School District, close to town and major commuting routes. This home offers a flexible floor plan with plenty of space. The living room features built-in bookcases and a window seat, creating a welcoming area for relaxing or entertaining. Enjoy meals in the formal dining room, kitchen features great work space where you can view the landscaped backyard. The family room with a brick

Show more ▾

 **Single-family**
Property Type

 **1974**
Year Built

 **0.92 acres**
Lot Size

 **\$280**
Price/Sq.Ft.

 **2 car garage**
Parking

Listed by Madiha Farag • BHG Masiello Durham

Bought with Nola Cady • KW Coastal and Lakes & Mountains Realty

Redfin checked: a few seconds ago • Source: PrimeMLS #5071819

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erview

Sale & tax history

Property details

Neighborhood

Parking & Garage

- Garage Capacity: 2

Interior

Virtual Tour

- Unbranded Tour URL 1: **Virtual Tour 1**
(External Link)

Bathroom Information

- # of Baths (full): 1
- # of Baths (3/4): 1
- # of Baths (1/2): 1

Basement Information

- Basement: Yes
- Basement Access: Walk-up
- Partially Finished

Other Interior Features

- # of Rooms: 8
- Level B: Family Room
- Flooring: Carpet, Slate/Stone, Tile, Wood

Room 3 Information

- Living Room
- Level: 1

Room 4 Information

- Family Room
- Level: 1

Room 5 Information

- Bedroom with Bath
- Level: 2

Room 6 Information

- Bedroom
- Bedroom
- Level: 2

Room 7 Information

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[Interview](#)
[Sale & tax history](#)
[Property details](#)
[Neighborhood](#)

Exterior

Building Information

- Architectural Style: Gambrel
- Construction Status: Existing
- Construction Materials: Vinyl Siding
- Approximate Sq. Ft. Total Finished: 2304
- Approximate Sq. Ft. Total: 2448
- Color: Cream
- Roof: Shingle - Asphalt

Driveway

- Paved

Lot, Zoning, & Easem

- Lot: 0
- Lot Features: Level

Other Property & Lot I

- Year Built: 1974

Financial

Assessment Information

- Assessment Amount: 474000
- Assessment Year: 2024

Tax Information

- Tax Year: 2024
- Gross Amount Tax: 9636

Other Tax Information

- Page Deed: 906

Utilities

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view Sale & tax history **Property details** Neighborhood Climate

Sewer Information

- Private

Water Information

- Water Source: Public

Other Utilities Information

- Internet: High Speed Intrnt - Available
- Cable - Available, Telephone Available

Location

School Information

- School District: Oyster River Cooperative
- Elementary School: Moharimet School
- Elementary School: Moharimet School
- Middle/Jr School: Oyster River Middle School
- School - High: Oyster River High School

Road Information

- Road Frontage Type: Paved, Public
- Road Frontage: Yes
- Road Frontage Length: 236

Other Location Information

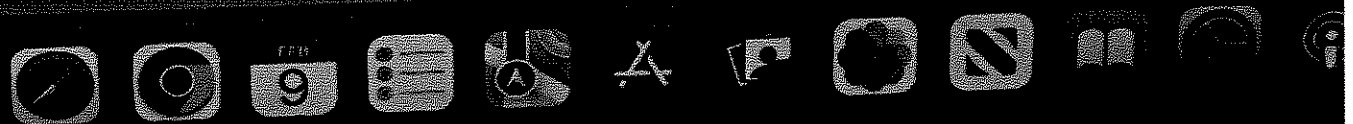
- Block: 24

[See less property details](#) ^

Around this home

Our choices

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ew **Sale & tax history** Property details Neighborhood Climate

Date	Event	Price
PrimeMLS #5071819		
Jan 16, 2026	Sold	\$646,000 \$280/sq ft
Dec 16, 2025	Contingent	—
Dec 11, 2025	Listed	\$646,000 \$280/sq ft
PrimeMLS #4822365		
Aug 28, 2020	Sold	\$429,000 \$186/sq ft
Aug 17, 2020	Pending	—
Aug 13, 2020	Listed	\$428,000 \$186/sq ft
Show more ▾		

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Street View

✦ Redesign

Turner • Compass New England, LLC. Bought with KW Coastal and Lakes & Mountains Realty.

*Town Parcel 1-D# DRHM
M:BBJ
L:89*

● SOLD ON JAN 15, 2026

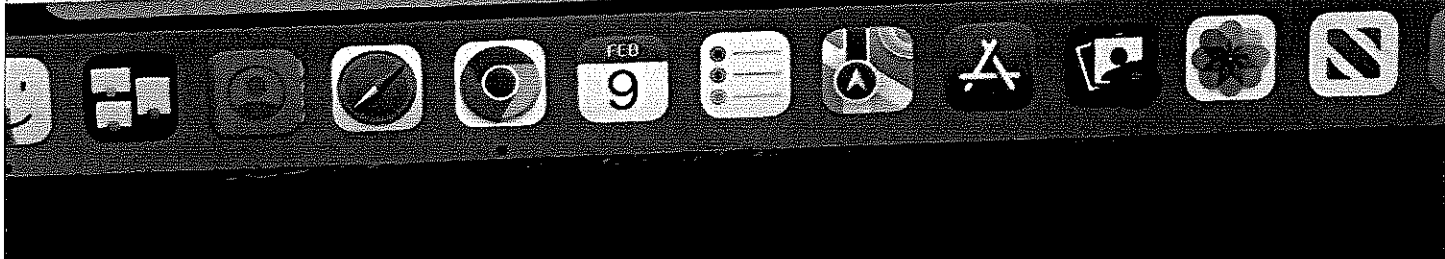
\$679,000 Sold Price

5 bd • 2.5 ba • 2,225 sq ft

30 Frost Dr, Durham, NH 03824

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About this home

Welcome to 30 Ffrost Drive, an inviting single-family home nestled in the charming community of Durham, NH. This spacious residence offers approximately 2,225 square feet of comfortable living space, featuring five well-appointed bedrooms and two and a half bathrooms. With a total of nine rooms, this home is designed to accommodate a variety of lifestyles. The heart of the home is the kitchen, boasting modern amenities.

Show more v



Single-family
Property Type



1968
Year Built



0.98 acres
Lot Size



\$305
Price/Sq.Ft.



2 car garage
Parking

Listed by Amy Turner • Compass New England, LLC
Listed by Crystal Ducharme • Compass New England, LLC

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n.com/NH/Durham/30-Ffrost-Dr-03824/home/88118735?utm_source=myredfin&utm_medium=

erview Sale & tax history **Property details** Neighborhood Climate

Parking

Parking & Garage

- Garage Capacity: 2

Interior

Bathroom Information

- # of Baths (full): 2
- # of Baths (1/2): 1

Basement Information

- Basement: Yes
- Basement Access: Walkout
- Concrete, Full, Storage Space, Stairs - Interior, Unfinished, Walkout

Other Interior Features

- # of Rooms: 8
- Flooring: Carpet, Hardwood, Tile

Equipment & Appliance Information

- Dishwasher, Microwave, Range - Electric Refrigerator

Exterior

our choices

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view Sale & tax history **Property details** Neighborhood Climate

- Basement Access: Walkout
 - Concrete, Full, Storage Space, Stairs - Interior, Unfinished, Walkout
- Refrigerator

Exterior

Building Information

- Architectural Style: Colonial
- Construction Status: Existing
- Construction Materials: Wood Frame
- Approximate Sq. Ft. Total Finished: 2225
- Approximate Sq. Ft. Total: 3221
- Roof: Shingle - Asphalt

Driveway

- Paved

Lot, Zoning, & Easement Information

- Lot: 89
- Easements: Unknown
- Lot Features: Country Setting, Landscaped, Wooded

Survey Information

- Surveyed: Unknown

Other Property & Lot Information

- Year Built: 1968

Financial

Assessment Information

- Assessment Amount: 518600

Tax Information

- Tax Year: 2025

Our choices

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View History Bookmarks Profiles Tab Window Help

M 2 homes x 30 Ffrost x 3 Ambler x Login | R x M: Marcus L x

com/NH/Durham/30-Ffrost-Dr-03824/home/88118735?utm_source=myredfin&utm_medium=email&

view Sale & tax history **Property details** Neighborhood Climate

- Architectural Style: Colonial
- Construction Status: Existing
- Construction Materials: Wood Frame
- Approximate Sq. Ft. Total Finished: 2225
- Approximate Sq. Ft. Total: 3221
- Roof: Shingle - Asphalt

Driveway

- Paved

- Lot: 89
- Easements: Unknown
- Lot Features: Country Setting, Landscaped, Wooded

Survey Information

- Surveyed: Unknown

Other Property & Lot Information

- Year Built: 1968

Financial

Assessment Information

- Assessment Amount: 518600
- Assessment Year: 2023

Tax Information

- Tax Year: 2025
- Tax Rate: 20.33
- Gross Amount Tax: 10543

Other Tax Information

- Page Deed: 724

Utilities

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[Review](#) |
 [Sale & tax history](#) |
 [Property details](#) |
 [Neighborhood](#) |
 [Climate](#)

Sale and tax history for 30 Ffrost Dr

[Sale History](#) |
 [Tax History](#)

Date	Event	Price
PrimeMLS #5063413		
Jan 15, 2026	Pending	—
Jan 15, 2026	Sold	\$679,000 \$305/sq ft
Oct 11, 2025	Contingent	—
Sep 29, 2025	Listed	\$679,000 \$305/sq ft
PrimeMLS #4882434		
Oct 21, 2021	Sold	\$540,000 \$243/sq ft

our choices

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Francesca Ciani <4giftangel@gmail.com>

1 home like 13 Littlehale Road just sold

Redfin <listings@redfin.com>
Reply-To: listings_support@redfin.com
To: 4giftangel@gmail.com

Tue, Mar 4, 2025 at 6:45 PM



Sale Affecting Your Home's Value

\$560,000 ~~\$569,900~~ (→ March 2025)


4 Beds · 2.5 Baths · 2,559 Sq. Ft.

53 Newmarket Road, Durham, NH 03824

Town Parcel ID# DRHM M:114 L:27

[View Your Dashboard](#)

Nearby comparable home sales affect your Redfin Estimate for 13 Littlehale Road.

 Never miss a home with new listings updated in the Redfin app every 5 minutes.



Need help? Contact Redfin Support

Redfin, 1099 Stewart St, Suite 600, Seattle, WA 98101
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Information deemed reliable but not guaranteed. Customers to verify all information to their own satisfaction. If you are currently working with a real estate agent, this is not meant as a solicitation of your business. All prices in local currency.

MLS# 4974858

10/22/2022 10:34 AM Page 1 of 3
Residential **Single Family** **13 Littlehale Road** **Listed: 10/19/202** **\$575,000**
4974858 **Durham** **NH 03824** **Closed:**
Active **Unit/Lot #** **DOM: 3**

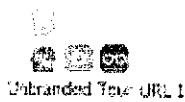


County NH-Strafford
VIRIDatLoc
Year Built 1977
Style Raised Ranch
Color Brown
Total Stories 1
Taxes TBD No
TaxGrosAmt \$8,398.00
Tax Year 2022
Tax Year Notes

Rooms - Total 9
Bedrooms - Total 4
Baths - Total 2
Baths - Full 1
Baths - 3/4 1
Baths - 1/2 0
Baths - 1/4 0
SqFt-Apx Total Finished 2,325
SqFt-Apx Total 2,326
Lot Size Acres 0.58
Lot - Sqft 25,265
Footprint

Date Initial Showings Begin

Directions



Remarks - Public This fantastic home in Oyster River School District is conveniently located near town and schools, making it the perfect place to call home. Inside, there's plenty of room for everyone with a flexible floor plan. When you head upstairs, you'll discover the kitchen with a nice eating area, a butcher block island, maple cabinets, and lots of space to prepare your favorite meals. The dining area overlooks the cozy family room below. Just a few steps away from the kitchen, you can relax in the living room, which features beautiful hardwood floors and large windows that let in lots of natural light. On this floor, there are two bedrooms and a full bathroom with a relaxing jetted tub and a cherry vanity. From the kitchen, there's a convenient back staircase that takes you to a wonderful family room filled with sunlight from large windows and skylights. Additionally, there's an in-law suite with its own 3/4 bathroom, a living area, and a bedroom—all with a separate entrance. You'll also find a playroom and a storage area on this level. The home is situated in a great neighborhood and has a nicely landscaped, level lot. Plus, the first floor is air-conditioned for your comfort. It's also close to major commuting routes, making it a great location for easy travel.

STRUCTURE

Construction Status	Existing	Estimated Completion Date	SqFt-Apx Fin Above Grade	1,266
Reliab Needed			List \$/SqFt Fin ABV Grade	\$454.19
Construction	Wood Frame		SqFt-Apx Fin AG Source	Public Records
Foundation	Concrete		SqFt-Apx Unfn Above Grade	0
Exterior	Wood		SqFt-Apx Unfn AG Source	Public Records
Roof	Metal		SqFt-Apx Fin Below Grade	1,060
Basement	Yes		List \$/SqFt Fin Below Grade	\$592.45
Basement Access Type	Walkout		SqFt-Apx Fin BG Source	Public Records
Basement Description	Daylight, Finished		List \$/SqFt Fin Total	\$247.71
Garage	No		SqFt-Apx Unfn Below Grade	0
Garage Capacity			SqFt-Apx Unfn BG Source	Public Records
Garage Type			SqFt-Apx Tot Below Grade	
			SqFt-Apx Tot BG Source	

ROOMS	DIMS.	LVL	ROOMS	DIMS.	LVL	PUBLIC RECORDS
Kitchen - Cabin		1	Deed - Recorded Type	Warranty	Map	104
Living Room		1	Deeds - Total		Block	33
Bedroom		1	Deed - Book	4617	Lot	0
Bedroom		1	Deed - Page	38	SPAN#	
Kitchen/Living		B	Deed 2 - Book		Tax Class	
Bedroom		B	Deed 2 - Page		Tax Rate	
Family Room		B	Plan Survey Number		Current Use	
Playroom		B	Property ID		Land Gains	
Office		B	Zoning	HA	Assessment Year	2022
					Assessment Amount	\$289,700

LOT & LOCATION

Development / Subdivision	School - District Oyster River Cooperative	Waterfront Property
Owned Land	School - Elementary Mohsamat School	Water View
Common Land Acres	School - Middle/Jr Oyster River Middle School	Water Body Access
	School - High Oyster River High School	Water Body Name
Roads Paved, Public	Lot Description Landscaped, Level	Water Body Type
Road Frontage Yes		Water Frontage Length
Road Frontage Length 706		Waterfront Property Rights
ROW - Length		Water Body Restrictions
ROW - Width		
ROW - Parcel Access		
ROW to other Parcel		
Surveyed Unknown		



TOWN OF DURHAM
S. NEWMARKET RD
DURHAM, NH 03824-2898
TEL: 603/868-8064

November 6, 2025

CIANI, FRANCESCA N
13 LITTLEHALE ROAD
DURHAM, NH 03824

Parcel #: 104-33-0-0-0

Location: 13 LITTLEHALE ROAD

Dear Property Owner,

The Assessing Department of the Town of Durham has completed the hearing and review process for the 2025 Statistical Revaluation. This second notice is to inform property owners that based on information received during the informal hearing process, their preliminary assessment has been reviewed and revised to reflect market value. Most property owners receiving this notice attended a hearing and requested a review of their assessment. Those property owners who did not attend the informal hearing process may also be receiving this notification because an adjustment has been made to their assessment.

The purpose of the statistical update is to update property assessments to reflect market value as of April 1, 2025. These revised assessments are the final assessments and will be used for the 2025 December tax bills. It is also important that you ***do not apply the current tax rate*** to the final assessment, as the tax rate has not yet been determined. Please note that this is not a tax bill and that the value listed below does not reflect any exemptions or tax credits.

This notice is meant to inform you of your final assessment for 2025, as follows:

Assessed Value \$ 637,300

If, after receiving your final tax bill, you believe that your assessment does not reflect fair market value, you have the right to file a formal appeal (called an "abatement request") with the Town. The deadline for this is March 1, 2026.

The Town of Durham and Whitney Consulting Group, LLC thank you for your cooperation during this process.

Sincerely,

Darryl A. Freer, CNHA
Town Assessor



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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Fangyun Zhang
Shi Gong
4 Adams Circle
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 4 Adams Circle, Durham, NH 03824

PID: 105-44

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 12/19/26

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

ASSESSMENT APPEALED: \$690,800

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.**



REASON FOR APPEAL: The owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$690,800 overstates the value of the property due to physical condition or necessary repairs. The homeowner provided a Zillow estimate of their value as market evidence.

ASSESSORS COMMENTS: The subject property is a modern/contemporary which is situated on 0.53 acres of land. The home was constructed in 1983, has 2,227 sq ft of living area above ground and 676 sq ft of finished basement space.

The property was inspected on 3/12/2026. During my inspection, it was noted that the home has had some general maintenance and updates mostly occurring in the late 1990's or early 2000's. The home does have some deferred maintenance mainly some rot on the front porch, minor ceiling damage in bathrooms and finished basement, and some flooring updates needed. Any available repair documentation was requested, but was not, as of this date, supplied by the homeowner. To account for this, I suggest adjusting the depreciation rating from good to average. Additionally, through my inspection some changes were made to the sketch.

In regards to the Zillow valuation given, the BTLA has stated, "The board has never recognized these internet sources as a substitute for a comparable sales analysis or an appraisal... In fact, "Zillow's" website, in response to a "frequently asked question" whether a value estimate (a "Zestimate") is an appraisal, states:

No. The Zestimate is not an appraisal and can't be used in place of an appraisal. It is a computer-generated estimate of the value of a home today, given the available data. We encourage buyers, sellers and homeowners to supplement the Zestimate with other research, such as visiting the home, getting a professional appraisal of the home, or requesting a comparative market analysis (CMA) from a real estate agent.

Zillow, What is a Zestimate (accessed June 19, 2024), available at <https://www.zillow.com/z/zestimate/>." Steven & Tammy Brewer v. Laconia, Docket No: 30817-22PT (2022).

RECOMMENDATION: After changes were made to the property record card, as indicated above, the overall assessment is reduced from \$690,800 to \$673,000. Based upon the above information, I recommend reducing the overall assessment to \$673,000 and granting the abatement for the assessed value difference of \$17,800. This calculates to an abatement of **\$340.75** including interest (interest is calculated to a repayment date of June 19, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Fangyun Zhang & Shi Gong
PID 105-44
Address 4 Adams Circle

WHAT WAS TAXED

Total Assessed Value	592,500	690,800
Exemption (solar,)		
Value Tax Applied To:	<u>592,500.00</u>	<u>690,800.00</u>

Credit (veterans,)	-	-
Tax Bill#:	118715	122307
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/3/2025	2/10/2026

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 6,022.76 13,035.40

Resulting in Taxes of:

Town	1,703.00	3,537.00
County	548.00	1,313.00
Local School	3,413.00	7,454.00
State School	358.00	732.00
Tax Calculated	<u>6,022.00</u>	<u>13,036.00</u>

Less Credit & 1st Bill
is the Amount Billed: 6,022.00 7,014.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	592,500	673,000
Exemption (solar,)	-	-
Value Tax Applied To:	<u>592,500.00</u>	<u>673,000.00</u>

Credit (veterans,)	-	-
Tax Bill#:	118715	122307
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/3/2025	2/10/2026

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 6,022.76 12,699.51

Resulting in Taxes of:

Town	1,703.00	3,446.00
County	548.00	1,279.00
Local School	3,413.00	7,262.00
State School	358.00	713.00
Tax Calculated	<u>6,022.00</u>	<u>12,700.00</u>

Less Credit & 1st Bill
is the Amount Billed: 6,022.00 6,678.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	336.00	336.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	351	129	
Interest Payable	-	4.75	4.75 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	340.75	340.75

RECEIVED
Town of Durham

DEC 19 2025

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-2

Taxpayer Name: Fangyun Zhang

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Fangyun Zhang, Shi Gong

Mailing Address: 4 Adams Circle, Durham, NH 03824

Telephone Nos.: (Home) _____ (Cell) 6037673891 (Work) _____ (Email) _____

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>
105/44/0 0/0	4 Adams Circle, Durham, NH 03824		\$690,800

1.5-story single-family home, 0.53 acres, remodeled baths 2011

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.)

Assesment of \$690,800 is overstated based on the home's condition, age, and required repairs. Repairs needed:

roof was replaced in 2000 and exceeded 25 year lifespan, damaged wooden flooring and carpet, rotten deck, a clogged

sewage line, malfunctioning garage door, leaking sewer, furnace replacement, broken stove, dishwasher and microwave.

Based on upgrades and deferred maintenance, the value is closer to \$580,000.

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//44//0 0/0 Appeal Year Market Value \$ \$580,000

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

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

My opinion of market value is \$600,000 based on the property's age and required repairs: roof was replaced in 2000 and has exceeded
exceeded its 20 lifespan, damaged wooden flooring and carpet, and a broken garage door, rotten deck,
sewage line clogging, leaking sewer and bathroom, broken stove, dishwasher and microwave, basement to be updated.
Based on upgrades and deferred maintenance, repair cost will be 100,000, lowering value is closer to \$580,000.

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
105-44-0		Zillow Estimate	Estimated Value:	\$681,00

Zillow valuations in good condition are below the town's assessed value of \$681,000. Accounting for roof age, system failures, and deferred maintenance, the adjusted market value is closer to \$580,000.

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: 12/7/2025

Fangyun Zhang
(Signature)

Shi Gong
(Print Name)

Fangyun Zhang
(Signature)

Shi Gong
(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)

RECEIVED
Town of Durham

DEC 19 2025

Planning, Zoning
and Assessing

To: Durham Assessing Office
8 Newmarket Road, Durham, NH 03824

Re: Tax Abatement Request for 4 Adams Circle

Parcel ID: 105-44-0

Tax Year: 2025

Dear Assessing Officials,

I respectfully request a property tax abatement for 4 Adams Circle, Durham under RSA 76:16. The 2025 assessed value of \$690,800 does not accurately reflect the home's physical condition or necessary repairs.

The roof was last replaced in 2000 and has exceeded its expected 20-25-year lifespan, roof replacement is estimated to be \$25,000. The hardwood floor and carpet floor was damaged and replacement is estimated to be \$35,000. The deck is rotten and needs to be updated, which is estimated to be \$10,000. The house also requires multiple repairs, including sewage line clogging, leaking sewer, bathroom and ceiling, a broken dishwasher, outdated old stove and broken microwave, a malfunctioning garage door sensor, which is estimated to be around \$15,000 by certified technicians. These maintenance issues significantly reduce the home's market value.

Although the bathrooms were remodeled in 2011, the majority of the home reflects its age and deferred maintenance. Given the property's overall condition, I believe the fair market value is approximately \$580,000, supported by Zillow valuations (approximately \$681,000 in ideal condition), the market price is still going down, adjusted downward for repair needs.

Meanwhile, the sudden rise of tax really is too much and we have big difficulty covering the tax.

For these reasons, I respectfully request that the Town reassess the property to reflect its true market value. I am available for inspection and can provide photographs or repair documentation upon request.

Sincerely,

Fangyun Zhang, Owner, 4 Adams Circle

Parcel ID: 105-44-0

Phone: 6037673891

Fangyun Zhang

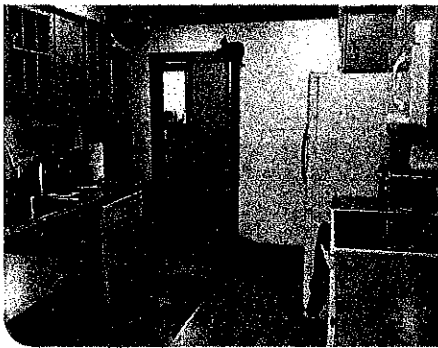
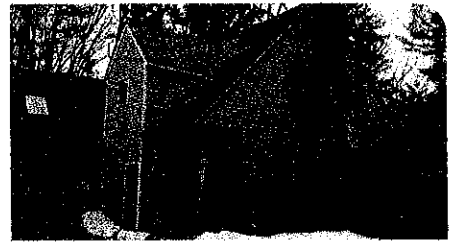
sh = Gong

Email: fangyunzhang@hotmail.com

[Back to search](#)



[Save](#) [Share](#) [More](#)



[See all 10 photos](#)

Zestimate®

\$681,300

4 Adams Cir, Durham, NH 03824

4 beds **2** baths **2,996** sqft

Est. refi payment: \$3,800/mo [Refinance your loan](#)

Single Family

Built in 1983

0.53 Acres Lot

\$681,300 Zestimate®

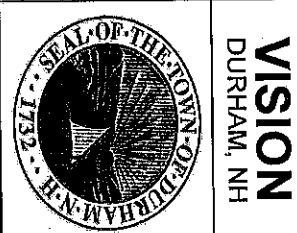
\$227/sqft

\$4,174 Estimated rent

Home value

...

CURRENT OWNER		TOPO	UTILITIES	SIRT/ROAD	LOCATION	CURRENT ASSESSMENT			
ZHANG, FANGYUN	4 Adams Circle	4 Rolling	5 Well 6 Septic	1 Paved	3 Rural	Description	Code	Appraised	Assessed
GONG, SHI						RESIDENTL	1010	376,400	376,400
4 ADAMS CIRCLE						RES LAND	1010	313,000	313,000
						RESIDENTL	1010	1,400	1,400
DURHAM	NH 03824	SH #BEDS MAX#BED SH #UNIT #PARKING #COMM U		NEIGHBORHOOD		Total 690,800			
Alt Prol ID 01-4-2- GIS ID M_1180849_235344									



RECORD OF OWNERSHIP	KEY/VOL/PAGE	SALE DATE	QU/V	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
ZHANG, FANGYUN	4802	0900	09-04-2020	Q	436,533	2025	1010	348,900	2024	1010	348,900	2023	1010	348,900
BAO, XIAOYAN	4305	0791	07-02-2015	Q	365,000		1010	242,500		1010	242,500		1010	242,500
OZLANSKI, MICHAEL E	4143	0771	07-02-2013	Q	370,000		1010	1,100		1010	1,100		1010	1,100
BURNS JR, WILLIAM C	3845	0120	07-06-2010	Q	350,000		1010			1010			1010	
CROSS REV TRUST, ROBIN O	3228	0461	07-26-2005	U	0									
Total 592,500												Total 592,500		

NOTES
 6/13-RENOVATED BATHS
 1 FIX IN BSMT
 8.22 rear gated

BUILDING PERMIT RECORD		APPROXIMATED VALUE SUMMARY							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Co	Date Comp	Comments	Total Appraised Parcel Value
11-62	03-23-2011	RE	Remodel	31,700	03-23-2012	100	03-23-2012	Bath renovations	690,800
01-104	07-24-200	RE	Remodel	5,000	03-20-2002	100	03-20-2002	Re-roof	
99-26	04-06-199	AD	Addition	25,000	03-22-2000	100	04-14-2000		

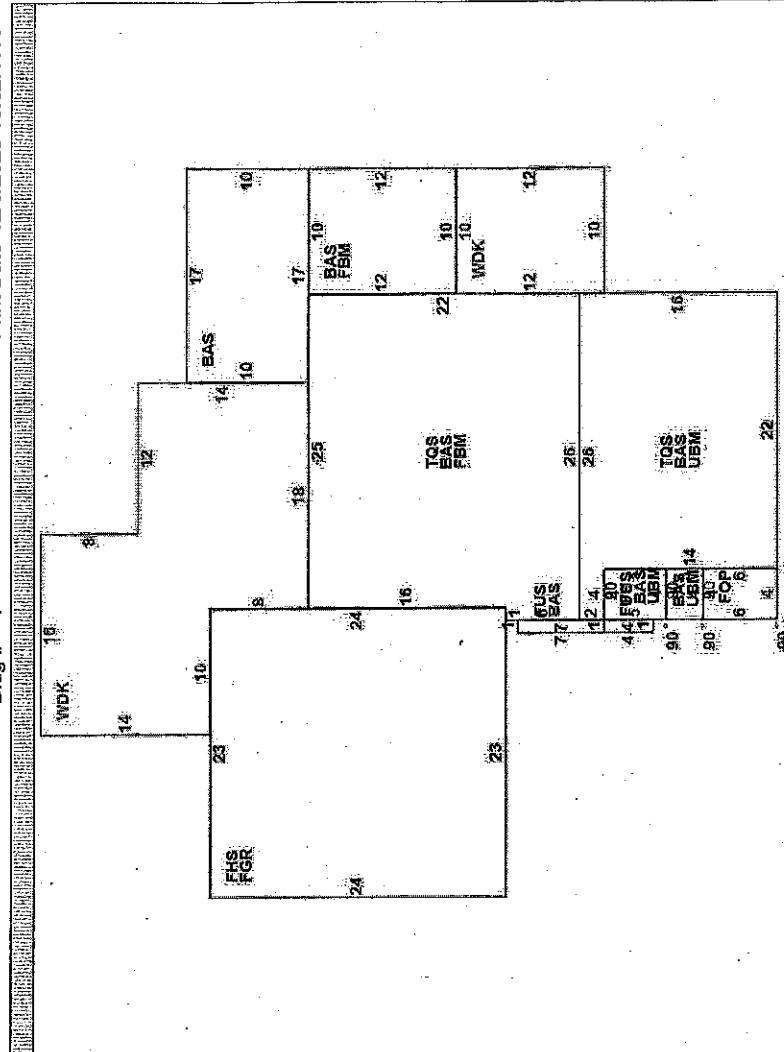
LAND LINE VALUATION SECTION																
Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Site Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjstmen	Adj Unit P	Land Value	
B	1010	Single Fam MDL	RA		23,217	SF	8,70	1.00000	1	1.00	80	1,550	EASEMENT	1,0000	13,48	313,000
Total Card Land Units 0.53 AC Parcel Total Land Area 0.53 Total Land Value 313,000																

VISIT/CHANGE HISTORY									
Date	Id	Type	Is	Cd	Purpose/Result				
05-01-2023	PM			15	Field Review				
08-31-2022	CA			01	Measur+1Visit				
08-07-2013	DG			15	Field Review				
03-23-2012	SM			03	Measur Permit Insp				
03-12-2012	SM			03	Measur Permit Insp				
06-22-2005	RD			12	Cyclical Insp no entry				
05-02-2002	DP			00	Measur+Listed				
03-20-2002	RD			00	Measur+Listed				
03-22-2000	DI			00	Measur+Listed				

Element	Description	Element	Cd	Description
07	Modern/Contemp	Color		
01	Residential	COST/MARKET VALUATION		
04	Average +10	Building Value New		451,929
2	2 Stories	Base Rate		145,00
11	Clapboard	NetOtherAdj		13,750
08	Wood on Sheath	Eff. Base Rate		159,35
03	Gable/Hip	Year Built		1983
03	Asph/F GlS/Cmp	Effective Year Built		2007
05	Drywall/Sheet	Depreciation Code		GD
14	Carpet	Depreciation %		18
06	Inlaid Sht Gds	Functional Obsol		0
03	Gas	External Obsol		0
01	None	Trend Factor		1
04	4 Bedrooms	Condition %		82
2	8 Rooms	RCNLD		370,600
1		Dep % Ovr		
8		Dep Ovr Comment		
01		Misc Imp Ovr		
		Misc Imp Ovr Comment		
		Cost to Cure Ovr		
		Cost to Cure Ovr Comment		

OB - OUTBUILDING & YARD ITEMS (A) - BUILDING EXTRA FEATURES (B)										
Code	Description	L/B	Units	Unit Price	Yr Bilt	Cond	%Gd	Grade	Grade Adj	Appr. Value
FPL3	2 STORY CHI	B	1	7100.00	2004	82			0.00	5,800
RD1	RES DRIVEW	L	1	1800.00	1980	75			0.00	1,400

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprc Valu
BAS	First Floor	1,245	1,245	1,245	154.51	192,360
FBM	Basement, Finished	0	676	237	54.17	36,618
FGR	Garage, Framed	0	552	221	61.86	34,146
FHS	Half Story, Finished	276	552	276	77.25	42,644
FOP	Porch, Open Framed	0	24	5	32.19	773
FUS	Upper Story, Finished	31	31	31	154.51	4,790
TQS	Three Quarter Story	687	916	687	115.88	106,146
UBM	Basement, Unfinished	0	392	78	30.74	12,051
WDK	Deck, Wood	0	560	56	15.45	8,652
Ttl Gross Liv / Lease Area					2,239	438,180





TOWN OF DURHAM
8 NEWMARKET RD
DURHAM, NH 03824-2898
TEL: 603/868-8064

October 8, 2025



1 1 *****AUTO**SCH 5-DIGIT 03833 104
ZHANG, FANGYUN
GONG, SHI
4 ADAMS CIR
DURHAM NH 03824-1939

Parcel #: 105-44-0-0-0 Location: 4 ADAMS CIRCLE

Dear Property Owner,

The Assessing Department of the Town of Durham has performed an update to all property values for the 2025 tax year. The assessed values are a reflection of market value activity for all property types over the last few years. Assessment changes do not necessarily mean an increase in your actual tax bill, only the assessed value.

Please note that this is not a tax bill and that the value listed below does not reflect any exemptions or tax credits. It is also important that you ***do not apply the current tax rate*** to the proposed assessment, as the tax rate will not be determined until late fall.

This notice is meant to inform you of your assessment for 2025, as follows:

Assessed Value \$690,800.00

If you would like to schedule an appointment to discuss the 2025 assessed value, please call Town Hall to schedule an appointment at (603) 868-8064. Please remember that the individuals answering the phones will be scheduling appointments and will not be able to answer questions about your property. Your appointment may be conducted in person or on the telephone at your preference.

The appointments will be available on October 15, 16, 17, 21, and 23. You can review more information on-line at <https://www.ci.durham.nh.us/assessing>. If you have any questions about the appointment process, please contact Town Hall at (603) 868-8064.

Sincerely,

Darcy A Freer, CNHA
Town Assessor



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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Aldo Dario Santillana Chebar
Emily Elisabeth Friedrichs
18 Garden Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 18 Garden Lane, Durham, NH 03824

PID: 109-59

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 2/26/26

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

ASSESSMENT APPEALED: \$632,800

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.**



REASON FOR APPEAL: The owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$632,800 is overstated based upon topographical challenges with the land, physical condition and comparable sales. The applicant provided two recent sales, 7 Faculty Road and 31 Faculty Road, as comparable properties.

ASSESSORS COMMENTS: The subject property is a modern/contemporary which is situated on 0.59 acres of land. The home was constructed in 1953 and has 1,772 sq ft of living area above ground and 275 sq ft of finished basement.

The property was inspected on 3/13/2026. During my inspection, it was found that there was incorrect data on the tax card, including adjustments both positive and negative needed to the sketch (removal of an unfinished attic, which was found to be more akin to a crawl space and removal/addition of deck sq ft), correction of AC type from none to ductless (mini-split), and correction of bathrooms from 1 full, 2 halves to 2 full, 1 half. Additional adjustments were made to the outbuildings, including removing a shed and decreasing the condition on an existing shed. The overall condition of the house being listed as average is accurate for the buildings age in comparison to the age/condition of the major components.

The two sales that the applicant provided, although reasonably similar in size, age, grade, condition and lot size, were determined by this office to be estate sales (fiduciary deeds), and are therefore not considered to be valid arms-length transactions.

Also, during the inspection it was noted that access to the house is via a steep incline located at a distance from the driveway. As such, I would suggest a -5% condition adjustment to the land to account for the topographical/access constrictions.

RECOMMENDATION: Based upon the above information, I recommend reducing the overall assessments from \$632,800 to \$615,100 and granting the abatement for the assessed value differences of \$17,700. This calculates to an abatement of **\$339.75** including interest (interest is calculated to a repayment date of June 19, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Aldo Chebar & Emily Friedrichs
PID 109-59
Address 18 Garden Lane

WHAT WAS TAXED

Total Assessed Value	539,400	632,800
Exemption (solar,)		
Value Tax Applied To:	<u>539,400.00</u>	<u>632,800.00</u>

Credit (veterans,) - -

Tax Bill#:	118236	121831
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	6/5/2025	1/13/2026

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 5,483.00 11,940.94

Resulting in Taxes of:

Town	1,551.00	3,240.00
County	499.00	1,202.00
Local School	3,107.00	6,828.00
State School	326.00	671.00
Tax Calculated	<u>5,483.00</u>	<u>11,941.00</u>

Less Credit & 1st Bill
is the Amount Billed: 5,483.00 6,458.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	539,400	615,100
Exemption (solar,)	-	-
Value Tax Applied To:	<u>539,400.00</u>	<u>615,100.00</u>

Credit (veterans,) - -

Tax Bill#:	118236	121831
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	6/5/2025	1/13/2026

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 5,483.00 11,606.94

Resulting in Taxes of:

Town	1,551.00	3,149.00
County	499.00	1,169.00
Local School	3,107.00	6,637.00
State School	326.00	652.00
Tax Calculated	<u>5,483.00</u>	<u>11,607.00</u>

Less Credit & 1st Bill
is the Amount Billed: 5,483.00 6,124.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	334.00	334.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	379	157	
Interest Payable	-	5.75	5.75 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	339.75	339.75

RECEIVED
Town of Durham

FEB 26 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY: Town File No.: <u>25-39</u> Taxpayer Name: <u>Chebar</u>

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Aldo Santillana Chebar & Emily Friedrichs
Mailing Address: 18 Garden Ln
Telephone Number(s): (Work) 603 416 9730 (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): n/a
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>
583 or 109-59-0-0-0,	18 Garden Ln Durham NH,	Single-Family Residence w/ ADU,	\$632,800

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>
n/a			

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.)

Physical data--description does not include topographical challenges of the lot or pending major repairs needed.

Repairs include roof is on its last 5 yrs, boiler dating from 1976, and roots in the clay section of sewer pipe causing backups.

Market data--the most comparable property from recent sales is 7 Faculty Road for lot size, location, square footage and age of structure, as well as having an ADU. However 7 Faculty has a garage, more favorable lot topography, and new HVAC.

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# 583 or 109-59-0-0-0 Appeal Year Market Value \$ 575,000 including solar panel system
Town Parcel ID# _____ Appeal Year Market Value \$ _____

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

Market data from a home valuation prepared by real estate agent. She noted topographical challenges to the lot--
driveway is too tight to plow, so cars must back down steep curve in winter. Long >30 ft of steps from driveway to
house, which must be shoveled, will deter some buyers, as well as inability to construct garage on lot. Machines
for repairs can't access house w/out major regrading/relandscaping, estimated \$30k. Major treework is pending.

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.)

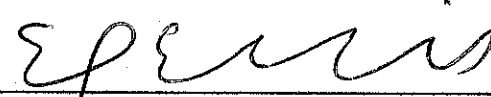
Town Parcel ID# Street Address Sale Price/Date of Sale Rents Assessment
661 (109/ / 8/0 0/0), 7 Faculty Rd, sold for \$549,000 on 12/1/25, assessed at \$564,200
741 (108/ / 105/0 0/0), 31 Faculty Rd w/ garage & 200 more sq ft, sold \$585,000 on 1/23/26, \$603,700 assessment

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: 2/24/26


(Signature)


(Signature)

Welcome to your Home Value Report

This plan was created by Chloe Fellman specifically for your home at 18 Garden Ln



Chloe Fellman
Your Agent
(603) 557-1585
chloe.fellman@redfin.com

A note from your agent

Thank you for your interest in selling your home with Redfin. I've put together this comparative market analysis of local home sales data to help guide you in your selling plans. Inside, you'll find more information about local buyer demand, a selection of homes comparable to yours, and my recommended list price for your home. I'm happy to walk you through this information, answer any questions, and discuss next steps. I look forward to the opportunity to work with you!

What is covered here?



More about your agent

Check out what your agent has done in your area



Buyer activity

Check out what buyers are doing in your area, over the last 180 days



Market trends

See details about the local housing market



Recent home sales

Get an overview of how your home compares to similar home sales in your area



Compare similar homes

Look at similar homes side-by-side



Estimated home value

See your agent's estimate of what you can sell for



Selling with Redfin

See how Redfin guides you to get top dollar for your home, all for a low fee



How we market your home

Explore Redfin's ways of marketing your home to buyers



Next steps

Let your agent know you are ready to start the selling process



Comparable Homes

Buyers will compare your home to these when making an offer.

↑ Key	Status	Built	Beds	Baths	Sq. Ft.	DOM	\$/Sq.Ft.	List \$	Sold \$	Sale/List
	Your home	1953	3	2	1,772	158	\$265	\$470K	\$443K	94.3%
A	Active	2003	2	2	2,570	90	\$659	\$170M	-	-
	Pending	1963	4	2.5	1,936	42	\$299	\$579K	-	-
	Pending	1974	4	2.5	2,304	34	\$280	\$646K	-	-
	Pending	1972	5	3	2,708	27	\$252	\$685K	-	-
E	Sold 12/1/25	1949	4	2	2,402	16	\$228	\$549K	\$549K	100.0%
F	Sold 8/11/25	1960	3	3	2,622	20	\$228	\$599K	\$600K	100.2%
G	Sold 12/9/25	1973	4	2	3,442	28	\$218	\$800K	\$751K	93.9%

7 Comparable Homes Overview

Status	3 Sold Homes	3 Pending Homes	1 Active Home
Average Sold Price	\$633,300	-	-
Average List Price	\$649,300	\$636,667	\$1,695,000
Average \$/Sq. Ft.	\$225	\$277	\$660
Average Days on Market	21	36	90

Estimated Home Value

Chloe's valuation of your home based on recent sales data

\$575,000 – Includes solar panel system.
\$599,000

Chloe's Notes

There is only 1 home currently for sale in Durham. The others are pending.
I think 7 Faculty is our best comp. It has similar beds/baths, sq. footage and acreage. It was completely gutted and has new systems. The lower level has been framed out but not finished. It does have a 1 car garage. They priced this right as it was only on the market 6 days and sold for asking price. This is a little bit more of a traditional layout and lot. As we discussed, Garden has beautifully landscaped lot with little maintenance, although there are some challenges with the driveway etc.

Redfin Estimate

\$613,516

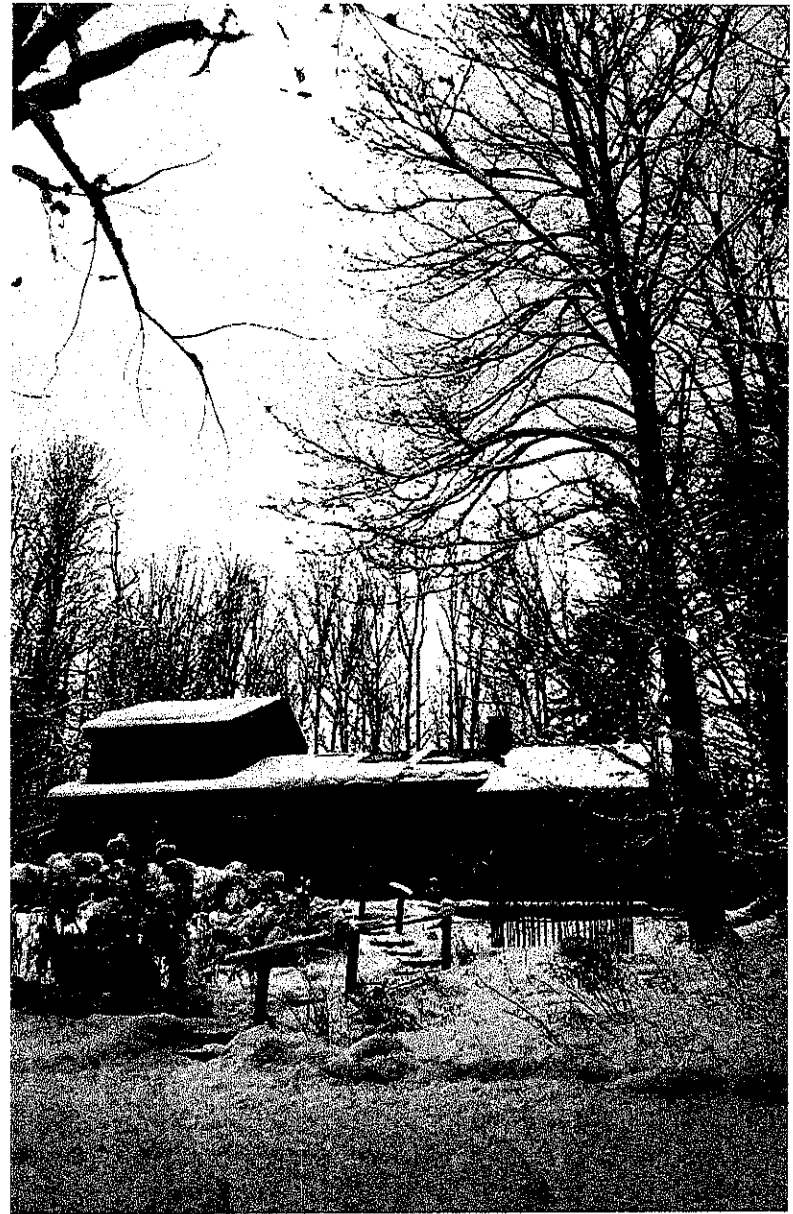
This is not intended as an appraisal and is not a substitute for the services of a professional, licensed appraiser. Information deemed reliable but not guaranteed. Homes represented may not have been sold by Redfin.

Chloe Fellman, Realtor® #057863

Brokerage Customer Service: 1-844-759-7732

7 Comparable Homes Overview

Status	3 Sold Homes	3 Pending Ho
Average Sold Price	\$633,300	-
Average List Price	\$649,300	\$636,667
Average \$/Sq. Ft.	\$225	\$277
Average Days on Market	21	36





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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Andrew Cartoceti
Elise Ladouceur
16 Laurel Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 16 Laurel Lane, Durham, NH 03824

PID: 114-36

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 12/19/2025

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

ASSESSMENT APPEALED: \$1,088,000

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.**



REASON FOR APPEAL: The owners have applied for an abatement of their 2025 property taxes because their assessment of \$1,088,000 is higher than others on Laurel Lane. The property has water frontage on Oyster River (above the Mill Pond Dam) and was purchased 5/11/22 for \$995,000. The owners state that they “overpaid” for the property because they bought it at the height of the real estate market. The owners submitted three properties on Laurel Lane as comparisons with their abatement application. Notably, is 15 Laurel Lane which does not have water frontage, however, did sell on 9/16/25, after our date of value, 4/1/25. Upon review of this sale, it was noted that the list price was \$985,000 and the seller’s were highly motivated due to a job relocation.

	Style	Grade	Age	Condition	Land	Fin SF	Assessment
Subject	Colonial	Good	1968	Good	4.1ac, WF	4,169	\$1,088,000
15 Laurel Ln	Cape	Good	1972	Average	3.4ac, Non-WF	5,402	\$963,000
12 Laurel Ln	Mod/Cont	Avg +20	1964	Good	4.1ac, WF	3,371	\$941,800
20 Laurel Ln	Mod/Cont	Avg +20	1975	Good	3.2ac, WF	2,231	\$804,700

ASSESSORS COMMENTS: The subject property was originally constructed in 1968 and has undergone numerous additions and renovations over the years. The house is comprised of approximately 2,824 sf above grade, and 1,264 sf finished basement. The house is sited on 4.10 acres with approximately 490’ frontage on Oyster River. The property also has an in-ground pool.

There are other properties in the vicinity that have similar assessed values as the applicant that were not included in the abatement. Notably, is 31 Laurel Ln, which sold for \$960,000 on 3/24/25, and was utilized in our revaluation analysis.

	Style	Grade	Age	Condition	Land	Fin SF	Assessment
Subject	Colonial	Good	1968	Good	4.1ac, WF	4,169	\$1,088,000
10 Laurel Ln	Colonial	Good	1984	Good	2.5ac, WF	3,497	\$976,500
24 Laurel Ln	Mod/Cont	Good	1966	Good	4.5ac, WF	4,583	\$1,083,500
31 Laurel Ln	Mod/Cont	Avg +20	1970	V Good	4.3ac, non-WF	2,652	\$796,800

RECOMMENDATION: In reviewing other assessed values, including all elements of value, this property is not an outlier or inconsistent. An inspection of the property was requested; however the homeowner did not schedule this. Based upon the above information, I recommend the Council **DENY** the abatement request.

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-1

Taxpayer Name: Elise LaDouceur

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Elise LaDouceur and Andrew Cartoceti

Mailing Address: 16 Laurel Ln

Telephone Number(s): (Work) 443-629-8883 (Home) 860-227-8593

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>
114/ / 36/0 0/0	16 Laurel Ln, Durham, NH	>\$1,100,000 in 2025; \$911,000 in 2023	

21,088,000 (circled)

Description: Free standing house, built 1968, sq ft 2,824, 3 bedrooms, 3.5 bathrooms, 4.1 acres

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>
n/a			

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.)

1) Disproportionate assessment. Market data: The house across the street from our's (15 Laurel Ln) is larger (566 sq ft larger with one more bedroom), newer, and just sold 9/2025 for \$647,000.

The house next door to our's (12 Laurel Ln) is larger (547 sq ft larger with one more bedroom) and is assessed for over \$100,000 less than our house.

We purchased our house at the peak of the market, offered above asking, and paid additional for some household items; however, that was 3.5 years ago, and we will never recoup the price.

This is evident in the sale of a larger house across the street, and the lower tax assessment of larger/newer houses in our neighborhood. Our assessment \$>1.1 million is above market value.

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# 114/ / 36/0 0/0, Appeal Year Market Value \$ 2023: \$911,000

Town Parcel ID# 114/ / 36/0 0/0, Appeal Year Market Value \$ 2025: \$1,100,000

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

Based on the sale of the larger house across the street (\$847K), and the lower assessment of the neighboring houses of similar size that were assessed between \$675-806K, our tax assessed value should be between \$675K and \$845K, the average of which is \$760K. I believe \$760K would be a fair market assessment of our property.

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
House across the street: 114/ / 34/0 0/0, 15 Laurel Ln, 3,390 sq ft, 4 bd, 3.5 bath, Sale price \$847,000 on 9/16/2025, Assessed at \$815,800				
House next door (north): 114/ / 37/0 0/0, 12 Laurel Ln, 3,371 sq ft, 4bd, 3.5 bath, Assessed \$806,000				
House next door (south): 114/ / 35/0 0/0, 20 Laurel Ln, 2,231 sq ft, 4bd, 3bath, Assessed \$675,000				
Our house: 114/ / 36/0 0/0, 16 Laurel Ln, 2,824 sq ft, 3 bd, 3.5 bath, Assessed \$911,000-1,100,000				

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: 11/25/25

Clise LaDouceur
(Signature)

Andrew Cartoceti
(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)



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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Michael Ukstins
Heather Ukstins
33 Pinecrest Lane
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 33 Pinecrest Lane, Durham, NH 03824

PID: 115-25

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 4/1/26

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

ASSESSMENT APPEALED: \$656,000

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.**



REASON FOR APPEAL: The owners have applied for an abatement of their 2025 property taxes because they believe the assessment of \$656,000 is disproportionate to the property’s market value, due to their purchase of the property on 7/24/24 for \$640,000. The owners submitted six properties as comparisons with their abatement application. Only one of these comparisons sold within our date of value, 20 Pinecrest Lane. This sale was utilized in the revaluation analysis and was sold on 11/13/2023 for \$540,000. 20 Pinecrest Lane was constructed in 1969 and is assumed to be in very good condition for it’s age, however this office has not inspected the interior, nor were there interior photos with the MLS listing. It is considered very similar to the subject.

ASSESSORS COMMENTS: The subject property was constructed in 1966 and was inspected shortly after the sale on 8/14/24. The house is comprised of approximately 2,376 sf above grade, and 572 sf finished basement. The house is situated on 1.4 acres.

There are other properties within the vicinity that have sold within our date of value but were not included in the abatement.

	Style	Grade	Age	Condition	Land	Fin SF	LP or SP
Subject	Garrison	Avg	1966	V Good	1.40ac	2948	\$640,000, 7/24/24
13 Ffrost Dr	Raised Ranch	Avg	1970	Good	0.95ac	2,090	\$610,000, 7/2/24
8 Palmer Dr	Colonial	Avg +10	1987	Good	1.10ac	3,157	\$815,000, 3/29/24
4 Moharinet Way	Colonial	Avg +20	1968	V Good	0.91ac	2,981	\$720,000, 7/5/23

RECOMMENDATION: In reviewing other assessed values, including all elements of value, this property appears to be consistent with similar sale properties. Additionally, the assessed value of \$656,000 is within 2.5% of the sale price. Based upon the above information, I recommend the Council **DENY** the abatement request.

RECEIVED
Town of Durham

APR - 1 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-689

Taxpayer Name: Ukstins

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Heather Ukstins & Michael Ukstins

Mailing Address: 33 Pinecrest Lane, Durham NH 03824

Telephone Number(s): (Work) _____ (Home) 508-280-8032 / 508-280-6598

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): N/A

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>
Tax Map 115 - Lot #25	// 33 Pinecrest Ln, Durham NH	// 2-story Garrison	// \$656,000

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>
N/A			

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 property was purchased July 24, 2024 for \$640,000 in an arms-length market transaction, which is strong evidence of market value. The current assessment exceeds this purchase price and therefore doesn't reflect fair market value. The 1966 Garrison home has no central AC, older systems typical for its age, and average construction grade/condition.

An abatement is respectfully requested.

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# Map 115 - Lot #25 Appeal Year Market Value \$ 640,000

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

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

The property was purchased on July 24, 2024 for \$640,000 in an arms-length market transaction.

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
115 — 22	20 Pinecrest Lane	\$540,000 // 11/13/2023		
225 — 04.	19 Cutts Road.	\$625,000 // 11/18/2025		
309 Packers Falls Rd.		\$580,000 // 12/17/2025		
8 Woodridge Rd.		\$643,401 // 12/1/2025		
18 Coe Rd.		\$550,000 // 12/1/2025		
27 Pinecrest Lane		\$650,000 // \$650,000		

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: 03/31/2026

Heather A. Uppin
(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)

The property located at **33 Pinecrest Lane, Durham, NH** is assessed at \$656,000 for the 2026 tax year. This assessment appears disproportionate to the property's market value as of the assessment date. The property was purchased on July 24, 2024 for \$640,000 in an arm's-length market transaction. A recent arm's-length sale is strong evidence of market value. The assessed value of \$656,000 exceeds this recent market value and therefore appears to be an overassessment.

The home was built in 1966 and is of average construction grade and condition. The property does not have central air conditioning and contains typical systems and features for a home of its age. The property may be assessed at a higher value than comparable homes of similar age, size, and condition within Durham.

Additional details about the comps provided in the abatement form:

20 Pinecrest Lane - sold for \$540,000 on 11/13/2023

- Same beds / baths
- Similar square footage
- Slightly smaller lot (0.96 acres vs. 1.4 acres)

19 Cutts Rd. - sold for \$625,000 on 11/18/2025

- Same beds / baths
- Similar interior finishes
- Slightly smaller lot (0.92 acres vs. 1.4 acres)

309 Packers Falls Rd. - sold for \$580,000 on 12/17/2025

- 1 less beds, same # baths
- Similar level of interior finishes

8 Woodridge Rd. - sold for \$643,401 on 12/1/2025

- 1 more beds, 1 more baths
- More square footage (3,213 sf vs. 2,948 sf)
- Slightly smaller lot (0.99 acres vs. 1.4 acres)
- Similar level of interior finishes

18 Coe Rd. - sold for \$550,000 on 12/1/2025

- Same beds/baths
- Smaller lot (.29 acres)

27 Pinecrest Lane - sold for \$650,000 on 10/24/2025

- Same beds/baths
- More sf (3,115 vs. 2,948 sf)
- Larger lot (2.02 acres vs. 1.4 acres)
- Has ADU for rental income



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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Mary E Singelais
239 Piscataqua Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 239 Piscataqua Road, Durham, NH 03824

PID: 120-2

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 2/27/26

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

ASSESSMENT APPEALED: \$1,048,800

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.**



REASON FOR APPEAL: The owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$1,048,800 is disproportionate to the property's market value. They provided an email from the Bean Group, which gives an estimated value. Additionally, they attached a recent sale in Madbury of an adjacent property, which sold on January 5th, 2026, after our date of value, for \$800,000. This sale was located outside of Durham and sold after our date of value. As such, I reviewed the sale through MLS and noted that the lot is much smaller and has far less frontage on Royals Cove than the subject. The homeowner also notes in the application, the encumbrance of the property's location along Route 4.

ASSESSORS COMMENTS: The subject property is a ranch which is situated on 1.2 acres of land, and has approximately 215' of water frontage along Royals Cove. The home was constructed in 1955, has 1,830 sq ft of living area, and has had periodic updates and maintenance over the years.

The property was inspected on 3/23/2026. During my inspection, it was noted that the overall condition of the home was more aligned with a good condition rating rather than very good. Additionally, minor corrections were made to the sketch, the flooring and AC type. It was also noted that the garage floods due to elevation changes between the main portion of the house and where the garage is situated. For this I suggest a -2% functional depreciation be applied.

The house does sit within 50' of Route 4 and is subject to the noise and backups from the nearby intersection. As such I suggest a -10% land condition adjustment.

RECOMMENDATION: After changes were made to the property record card, as indicated above, the overall assessment is reduced from \$1,048,800 to \$947,300. Based upon the above information, I recommend reducing the overall assessment to \$947,300 and granting the abatement for the assessed value difference of \$101,500. This calculates to an abatement of **\$1,951.03** including interest (interest is calculated to a repayment date of June 19, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Mary E Singelais
PID 120-2
Address 239 Piscataqua Road

WHAT WAS TAXED

Total Assessed Value	798,100	1,048,800
Exemption (solar,)		
Value Tax Applied To:	<u>798,100.00</u>	<u>1,048,800.00</u>

Credit (veterans,) - -

Tax Bill#:	119118	120578
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 8,112.69 19,790.86

Resulting in Taxes of:

Town	2,295.00	5,370.00
County	738.00	1,993.00
Local School	4,597.00	11,317.00
State School	483.00	1,112.00
Tax Calculated	<u>8,113.00</u>	<u>19,792.00</u>

Less Credit & 1st Bill
is the Amount Billed: 8,113.00 11,679.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	798,100	947,300
Exemption (solar,)	-	-
Value Tax Applied To:	<u>798,100.00</u>	<u>947,300.00</u>

Credit (veterans,) - -

Tax Bill#:	119118	120578
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 8,112.69 17,875.55

Resulting in Taxes of:

Town	2,295.00	4,850.00
County	738.00	1,800.00
Local School	4,597.00	10,221.00
State School	483.00	1,004.00
Tax Calculated	<u>8,113.00</u>	<u>17,875.00</u>

Less Credit & 1st Bill
is the Amount Billed: 8,113.00 9,762.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,917.00	1,917.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	353	162	
Interest Payable	-	34.03	34.03 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	1,951.03	1,951.03

RECEIVED
Town of Durham

FEB 27 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-47

Taxpayer Name: Singelais

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Mary E. Singelais

Mailing Address: 239 Piscataqua Rd. Durham, NH

Telephone Number(s): (Work) retired (Home) 603-731-5756

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>120-2-0-0-0</u>	<u>239 Piscataqua Rd.</u>	<u>Residential ranch</u>	<u>\$1,048,800.</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.)

Please see my attachments.

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# 120112/00/0 Appeal Year Market Value \$ 890,000.

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

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

Please see attached sheets.

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: Feb. 26, 2026

Mary E. Singelais
(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

Response to Town of Durham regarding tax increase for 2026

By Mary Singelais, Owner

239 Piscataqua Rd. Durham, NH

February 25, 2026

Thank you for the opportunity for me to outline the major issues I see with the increased taxes placed on my Durham property. Here is some information I hope will support my objection to the huge tax increase I am facing.

Issue #1. Tax increase too excessive.

I found the proposed tax increase for my property to be a very excessive amount. Let me explain, on a regular basis I receive emails from the Bean Group, with estimates for my home's value. Their latest estimated value was \$721,592 dollars. Their email from this Feb. 24th showed a price range from \$649K to \$794K, well under the \$1,048,800 dollar evaluation by the town of Durham. Also, a neighbor only two houses away from me, at 245 Piscataqua Rd., put his house on the market last year for \$900,000 dollars, and the house just sold last month for \$800,000 dollars. That's \$100,000 dollars less than the asking price. I've included printouts with all of this information for your review.

Issue #2. Increased traffic, noise, and speeding along Rt. 4

Another issue that I don't feel gets the attention it deserves, is the traffic level on Rt. 4 in this area. Being on Rt. 4, especially in the section where I am located, the traffic can be extremely busy and noisy. Traffic backs up constantly. The morning and afternoon commuting traffic can be at a standstill in front of my house. There are literally hundreds of cars, trucks, and commercial vehicles driving by on a daily basis. I'm sure anyone from Durham reading this has driven by my house on Rt. 4, and you know what I'm talking about. It's the truth.

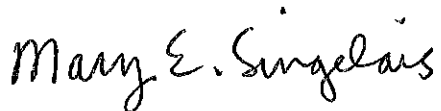
I noticed recently there is a new "solar style" road sign on my side of Rt. 4 that displays digitally how fast you are going. If you are going too fast, the sign displays "SLOW DOWN" and if you are going the speed limit, it displays "THANK YOU". This new sign is significant because it supports two points – 1. That the traffic level has gotten worse around here and 2. That speeding is a problem in this section of Rt. 4. You can ask the Durham police department about

the speeding problem around here. It's real. These issues ought to factor against a steep increase in taxes.

I realize the house is in a unique spot in Durham. There is Rt. 4 on one side, and Royall's cove on the back side. Being waterfront would create a reason to expect an increase in taxes, but not a 23.9% increase, according to the figures. An increase of that size is not warranted. Please consider the whole picture, to be fair, the age of the house and the other factors as I've mentioned contribute also to a fair assessment for my home.

I have lived in Durham for about 15 years and enjoy the area very much. It is close to family members and friends. I'm retired and count on Social Security. I hope we can come to a more reasonable number regarding my home's assessment and subsequent taxes on my home.

Thank you very much for your consideration in this matter,

A handwritten signature in cursive script that reads "Mary E. Singelais". The signature is written in black ink and is positioned above the printed name.

Mary E. Singelais

Bean Group <info@engage.beangroupe.com>

2/24/2026 8:10 AM

What's 239 Piscataqua Rd worth in February 2026?

To Mary E Singelais <msingelais@comcast.net>

Prefer not to receive these updates? You can easily [unsubscribe here](#).



Discover Your Home's Value

Find out the updated value for 239 Piscataqua Rd. Stay updated with the latest market trends and sales in your area.



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Bean Group

Brokered by eXp Realty

beangroup.com

(800) 450-7784

(888) 398-7062

170 Commerce Way Ste 200, Portsmouth, NH 03801

Bean Group

170 Commerce Way Ste 200, Portsmouth, NH 03801

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< beangroup.com



239 Piscataqua Rd
Durham, NH 03824

Manage Your Homes

Your Home Estimate* 📶

\$721,592

Estimated sale price range ⓘ



\$649K

\$794K

ⓘ Automated valuations aren't as accurate as professional opinions. Contact your agent for a complete property value report.

Get a Professional Valuation

Interested in Selling?

Discover the Best Way to Sell Your Home



List Your Home With Us

\$649K - \$794K

Leverage our local expertise to maximize your sale price.

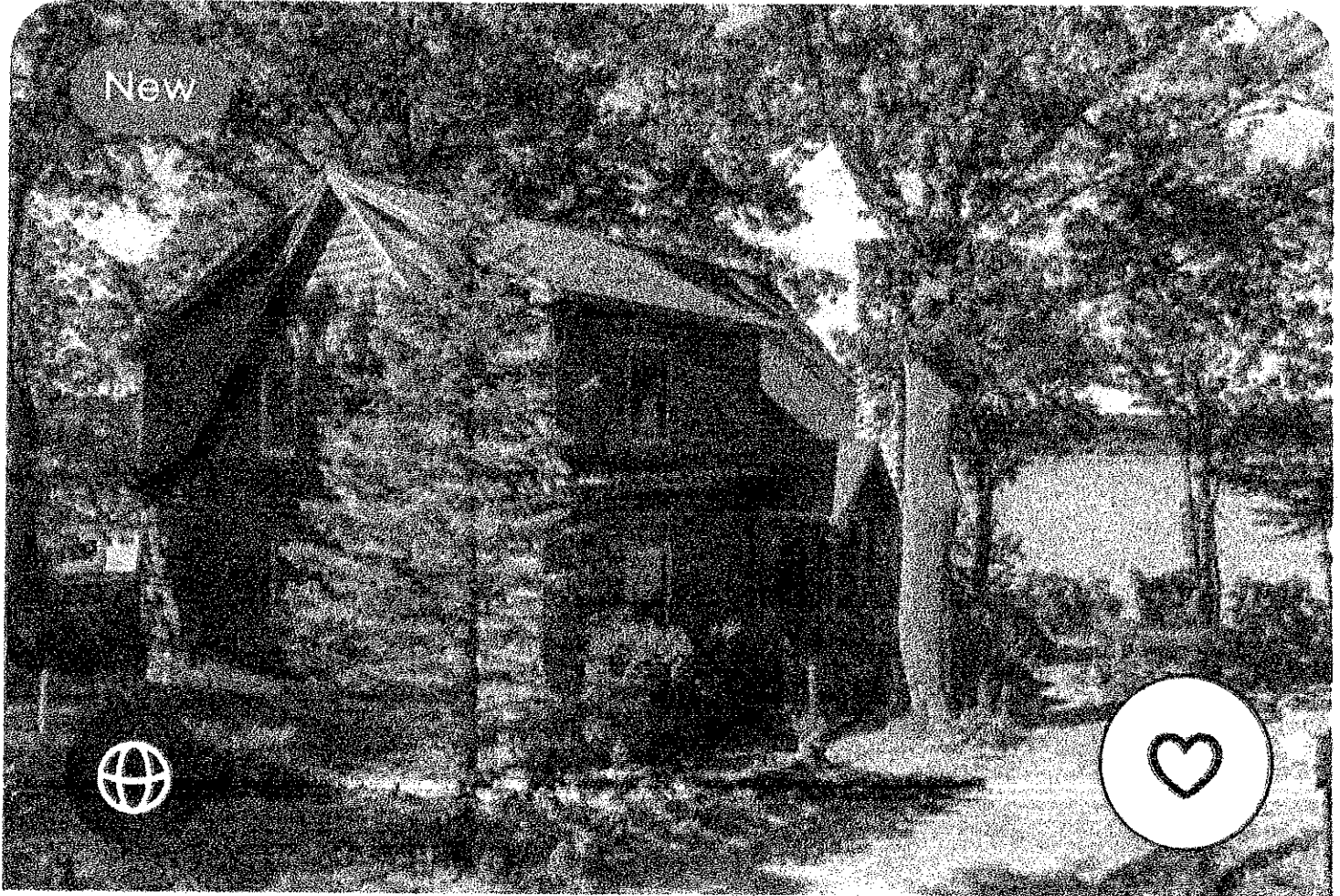
Madbury, NH homes for sale & real estate

5 Homes

Sort by Relevant listings ▾

Mary Singelais
239 Piscataqua Rd.
Durham, NH 03824

Brokered by Keller Williams Realty Metropolitan Concord



● House for sale

\$900,000

2 bed 2.5 bath 2,459 sqft 0.33 acre lot

245 Piscataqua Rd
Madbury, NH 03820

Email Agent



< Back

Madbury, NH



Seller represented by Mike Rennie with
KELLER WILLIAMS REALTY METROPOLITAN - CONCORD

Buyer represented by Doug Danzey with EXP REALTY



Sold - Jan 5, 2026

Last sold for

\$800,000

2 bed 2.5 bath 2,459 sqft 0.33 acre lot

245 Piscataqua Rd, Madbury, NH 03820

[View on Map](#)

Single Family
Property type

2005
Year built

\$800K in 2026
Last sold

\$325
Price per sqft

[View as owner](#)

[Share](#)

Property details

Interior

Bedrooms

- Bedrooms: 2

Other Rooms

- Total Rooms: 7
- Living Room Dimensions: 21 X 19
- Living Room Level: 1

[Show more](#) v

245 Piscataqua Rd, Madbury, NH 03820



[Find out more about this property](#)

[Contact agent](#)



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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Douglas E Clark
Kimberly E Clark
28 Cedar Point Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 28 Cedar Point Road, Durham, NH 03824

PID: 120-31

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 2/27/26

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

ASSESSMENT APPEALED: \$1,715,000

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.**



REASON FOR APPEAL: The owners have applied for an abatement of their 2025 property taxes because they do not believe they could sell their house for the assessment of \$1,715,000. Additionally, they are “one of the many” who are retired and found the property tax increase “absurd”. The property has water frontage on Little Bay and was purchased in 2021 for \$910,000. The owners state that their land value is the third highest on Cedar Point Road and that there are elevation challenges. The owners submitted two properties on Cedar Point Road, which were listed for sale, but did not, as comparisons with their abatement application.

	Style	Grade	Age	Condition	Land	Fin SF	LP or SP
Subject	Conv	Avg +20	1987	V Good	0.51ac, large dock	3776	-
30 Cedar Pt Rd	Mod/Cont	Avg +10	1950	Exc	0.46ac, no Dock	3102	\$2,495,000 (2025 & Now)
5 Cedar Pt Rd	Ranch	Avg +10	1957	Avg	1.2ac, small dock	2838	\$1,495,000 (2021)

ASSESSORS COMMENTS: The subject property was originally constructed in 1987 and has undergone renovations over the years. The house is comprised of approximately 2,964 sf above grade, and 812 sf finished basement. The house is sited on 0.51 acres with approximately 115’ frontage on Little Bay. The property also has one of the largest docks on Cedar Point Road and is set back from Route 4.

Of the two properties above 30 Cedar Point Road is similar in most aspects to the subject property but does not have a dock, while 5 Cedar Point Road abuts Route 4 in the rear and has a much smaller dock; both properties are also approximately 30 years older than the subject.

There are other waterfront properties that have sold, but were not included in the abatement. Please note that the sale at 14 Cedar Point Road, was not included in our revaluation analysis, due to it not being exposed to the open market, but does represent that properties along Cedar Point Road have sold within a recent time period. Additionally, 2 Cedar Point Road is a much older property, a smaller lot, and sits at the intersection with Route 4, while 59 Durham Point Road is located further down the Oyster River and not on the Bay.

	Style	Grade	Age	Condition	Land	Fin SF	LP or SP
Subject	Conv	Avg +20	1987	V Good	0.51ac, large dock	3776	-
2 Cedar Pt Rd	Colonial	Avg +20	1948	Good	0.39ac, small dock	2,537	\$975,000
59 Durham Pt Rd	Ranch	Good	1972	V Good	2.5ac, no dock	3,271	\$1,750,000
14 Cedar Pt Rd	Colonial	Good	2010	Average	0.83ac, small dock	4,005	\$3,350,000

RECOMMENDATION: In reviewing other assessed values, including all elements of value, this property is not an outlier or inconsistent. An inspection of the property was requested; however, the homeowner did not schedule this. Based upon the above information, I recommend the Council **DENY** the abatement request.

RECEIVED
Town of Durham

FEB 2 / 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-56

Taxpayer Name: Clark

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Douglas Clark, Kimberly Clark

Mailing Address: 28 Cedar Point Road

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

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>
1251	28 Cedar Pt Rd	Single Fam	\$1,715,000

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.)

One of many residents who are retired
and unable to keep their home due to
absurd property tax increases.

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# 1251 Appeal Year Market Value \$ 1,300,000

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

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

Property was listed Oct 2019 for \$999K. 17 months later, we acquired it for \$910K.

Our land is assessed as the third highest in our neighborhood. Our lot is not the third best given elevation challenges.

There is no way we could ever sell our house for \$1,700,000 especially with the latest tax increase.

Our tax bill now exceeds our mortgage payment and we simply can't afford it.

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

30 Cedar Pt Rd. Listed last fall, no interest, pulled from market.

5 Cedar Pt Rd. Listed last year, no interest, pulled from market.


There are very few comps for bay front property in Durham.

Comps from other towns on the bay or river suggest a value closer to \$1.2 mil for a house similar to ours.

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.

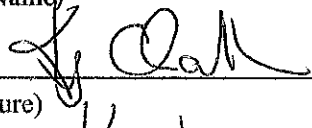
Date: 02/26/2028



(Signature)

Douglas Clark

(Print Name)



(Signature)

Kimberly Clark

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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Qiaoyan Yu
Gaojie Lu
63 Canney Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 63 Canney Road, Durham, NH 03824

PID: 206-9

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 1/15/26

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

ASSESSMENT APPEALED: \$788,600

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 owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$788,600 overstates the value of the property due to deferred maintenance and physical deficiencies. The homeowner did not provide any market justification for their opinion of market value. Additionally, they own multiple properties throughout the Town, and as such the value of their entire estate, must be considered.

ASSESSORS COMMENTS: The subject property is a cape which is situated on 1.88 acres of land. The home was constructed in 1998, has 2,931 sq ft of living area above ground and 240 sq ft of finished basement space.

The property was inspected on 3/16/2026. During my inspection, it was noted that the home has had minimal general maintenance performed with updates occurring in the early 2000's to include a screened porch, partially finished basement, and an extra bedroom and bathroom. The home does have some deferred maintenance mainly within the bathrooms and the majority of the home's components are original. As such, I would suggest a -5% functional depreciation adjustment to account for the deferred maintenance. Additionally, through my inspection some changes were made to the sketch and outbuildings.

RECOMMENDATION: After changes were made to the property record card, as indicated above, the overall assessment is reduced from \$788,600 to \$754,900. When viewing the entire estate, no other properties appear to be over or undervalued and therefore only physical changes to this property would be warranted. Based upon the above information, I recommend reducing the overall assessment to \$754,900 and granting the abatement for the assessed value difference of \$33,700. This calculates to an abatement of **\$648.52** including interest (interest is calculated to a repayment date of June 19, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Qiaoyan Yu & Gaojie Lu
PID 206-9
Address 63 Canney Rd

WHAT WAS TAXED

Total Assessed Value	650,900	788,600
Exemption (solar,)		
Value Tax Applied To:	<u>650,900.00</u>	<u>788,600.00</u>

Credit (veterans,) - -

Tax Bill#:	119212	120675
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/3/2025	1/5/2026

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 6,616.40 14,880.88

Resulting in Taxes of:

Town	1,871.00	4,038.00
County	602.00	1,498.00
Local School	3,749.00	8,509.00
State School	394.00	836.00
Tax Calculated	<u>6,616.00</u>	<u>14,881.00</u>

Less Credit & 1st Bill
is the Amount Billed: 6,616.00 8,265.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	650,900	754,900
Exemption (solar,)	-	-
Value Tax Applied To:	<u>650,900.00</u>	<u>754,900.00</u>

Credit (veterans,) - -

Tax Bill#:	119212	120675
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/3/2025	1/5/2026

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 6,616.40 14,244.96

Resulting in Taxes of:

Town	1,871.00	3,865.00
County	602.00	1,434.00
Local School	3,749.00	8,145.00
State School	394.00	800.00
Tax Calculated	<u>6,616.00</u>	<u>14,244.00</u>

Less Credit & 1st Bill
is the Amount Billed: 6,616.00 7,628.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	637.00	637.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	351	165	
Interest Payable	-	11.52	11.52 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	648.52	648.52

25-5
Gaojie LU

RECEIVED
Town of Durham

JAN 15 2026

Planning, Zoning
and Assessing

Dear Assessing Department,

I am formally requesting a **property tax abatement** for my primary residence located at **63 Canney Rd.**

The Town's recent assessment increased the value of our home from the low \$600,000 range to **\$789,000**. This assessment **significantly overstates the property's fair market value** and does not reflect the home's actual condition.

The property has **extensive deferred maintenance and multiple serious physical deficiencies,**

The home has **extensive deferred maintenance and multiple serious physical deficiencies,** including but not limited to:

- Mold present on the 3 bathroom ceiling
- Damaged bathtub and a continuously leaking bathtub faucet
- Roof shingles heavily covered with moss and in need of full replacement; mold visible on higher roof sections
- Deteriorated deck boards requiring replacement
- Damaged porch screens requiring full replacement
- Poor lawn condition with minimal healthy grass
- Multiple windows with severe air drafts requiring replacement
- Rodent activity in both the basement and attic, without full remediation
- Malfunctioning heating thermostats with unreadable LCD screens and loss of programming function
- Boiler and hot water tank at the end of their service life and requiring replacement
- Severely scratched and worn hardwood flooring throughout the home
- Cracked and uneven garage concrete floor damaged by winter salt and moisture
- Basement floor with multiple pits and cracks
- Deteriorated exterior siding requiring replacement and repainting

- Additional general deterioration due to age and long-term deferred maintenance

Based on the current condition of the home and comparable properties in similar condition, we believe a **more accurate assessed value would fall in the range of approximately \$650,000 to \$680,000.**

If the Assessing Department has any questions or does not agree with the above, we **formally request an on-site inspection** so these conditions can be reviewed in person. We are fully prepared to provide access to the property at your convenience.

We respectfully request that the Town reassess the property and grant an appropriate **abatement** reflecting its true condition and fair market value.

Please advise of the next steps or any additional information required.

Sincerely,
Gaojie LU
63 Canney Rd

Gaojie Lu

01/15/2026

5 Saver Ter,
20 Mill Rd
18 Mill Rd,
7 Faubey Rd.

other
← properties
owned

expert119@g

585-748-1885









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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Alfred H Ackerman & Nancy E Schieb Revocable Living Trust
Alfred H Ackerman & Nancy E Schieb, Trustees
13 Morgan Way
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 13 Morgan Way, Durham, NH 03824

PID: 208-23

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 3/2/26 (2025 Filing Deadline: March 2, 2026)

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

ASSESSMENT APPEALED: \$695,600

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 owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$695,600 does not reflect the market data for houses in their neighborhood. They cite both 4 Morgan Way and 19 Cutts Road as comparable properties.

ASSESSORS COMMENTS: The subject property is a Colonial which is situated on 0.92 acres of land. The home was constructed in 1976, has 2,182 sq ft of living area, and is considered to be in good condition relative to its age. The property was inspected on 3/19/2026.

The above chosen comparables were stated as chosen due to their location in the same or similar neighborhood, their identical appearance, square footage, and land area. Both sales were sold on 11/18/2025, which was after our date of value, 4/1/2025, and were therefore not included in our revaluation analysis. However, as part of the abatement application I have reviewed both sales listings on MLS. After reviewing it was found that both listings are of inferior quality and condition to the subject, which will account for the lower sale prices.

There are other properties within the vicinity that have sold within our date of value but were not included in the abatement application.

	Style	Grade	Age	Condition	Land	Fin SF	LP or SP
Subject	Colonial	Avg +20	1976	Good	0.92ac	2,182	-
8 Williams Way	Colonial	Avg +20	1974	Excellent	2.30ac	3,554	\$800,000, 4/28/23
23 Riverview Rd	Ranch	Avg +20	1984	Good	1.70ac	2,690	\$750,000, 2/3/25
5 Riverview Rd	Ranch	Avg	1963	Good	1.40ac	1,608	\$640,000, 6/13/24

These sales bracket the subject and while there are differences to each, these differences are noted by the elevated sale prices for the first two and the lower sale price for the third, which is older, of inferior quality, and has significantly less square footage.

RECOMMENDATION: In reviewing the other sale properties, including all elements of value, the subject property appears to be consistent with these sales, which are located in similar neighborhoods, all situated very similarly along the Route 4 corridor. Based upon the above information, I recommend the Council **DENY** the abatement request.

RECEIVED
Town of Durham

MAR 02 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-61

Taxpayer Name: Ackerman

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Ackerman & Schieb Revocable Living Trust

Mailing Address: 13 Morgan Way Durham, NH 03824

Telephone Number(s): (Work) 734-755-6932 cell (Home) 603-397-5738

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>
208//23/0 0/0	13 Morgan Way Durham, NH		\$695,600

Single family home, 2 story, half basement, 2182 sq ft, .92 acres

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 strongly feel that the recent assessment of our house does not reflect the true market data for houses in our immediate neighborhood. The sale of 4 Morgan Way in Nov 2025 for \$672,000 is a prime example. It is almost identical to our house in appearance, sq ft and land. Another very similar house on 19 Cutts Rd. in Durham, sold for \$625,000 in Nov 2025.

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# 208//23/0 0/0 Appeal Year Market Value \$ 670,000

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

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

We feel that the assessed value of our house should reflect the 2025 sale price
for an amost identical house in our immediate neighborhood. The sale of
4 Morgan Way, which has a similar layout, slighly more sq ft and similar
acreage is a prime example. It sold in Nov 2025 for \$672,000. Prices are going down.

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
215//14/0 0/0	4 Morgan Way Durham, NH	\$672,000/Nov 2025		
225//14/0 0/0	19 Cutts Rd Durham, NH	\$625,000/Nov 2025		

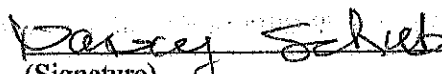
SECTION H. Certification by Party(ies) Applying

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: March 2, 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



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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Katharine D Paine
51 Durham Point Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 51&53 Durham Point Road, Durham, NH 03824

PID: 214-16

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 2/27/26

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

ASSESSMENT APPEALED: \$2,687,013

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 owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$2,937,656 is disproportionate to the property's market value. They believe this is due to condition of the homes. The owners submitted an "appraisal" with their application.

ASSESSORS COMMENTS: The subject property consists of three separate buildings situated on 54 acres of land, and has approximately 2,130 of water frontage along the Oyster River. The property owner's main house is a modern/contemporary which was constructed in 2000, has 5,325 sq ft of living area, and is in average condition for its age. One of the other buildings is a two family which was constructed in 1685, has 3,692 sq ft of living area, and is in good condition for its age. The third building is a cape which was constructed in 2005, has 994 sq ft of living area, and is in average condition for its age.

The property in its entirety was inspected on 3/23/2026 with final measurements done on 3/26/26. During my inspection, it was noted that the overall condition of the two family was more aligned with a fair condition rating than good. Additionally, minor corrections were made to the sketches, all outbuildings were reviewed a condition ratings corrected, and flooring types were corrected.

The "appraisal" that was submitted with the application was a broker price opinion and was not performed by a certified appraiser. It specifically states that it is "not an appraisal of the market value of the real estate".

Within the abatement application the homeowner also makes note of the Conservation Easement land and the wetlands that encumber the property. The land that has been placed in the Conservation Easement is entirely under current use assessment and therefore carries a value of \$43/acre. Upon reviewing the wetlands data from NH GRANT a portion of the current use land is shown as wetlands, for consistency a -25% condition reduction was placed on the already discounted land.

RECOMMENDATION: After changes were made to the property record card, as indicated above, the overall assessment is reduced from \$2,937,656 to \$2,773,513. Based upon the above information, I recommend reducing the overall assessment to \$2,773,513 and granting the abatement for the assessed value difference of \$164,143. This calculates to an abatement of **\$3,156.40** including interest (interest is calculated to a repayment date of June 19, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Katharine D Paine
PID 214-16
Address 51&53 Durham Point Road

WHAT WAS TAXED

Total Assessed Value	2,147,508	2,937,656
Exemption (solar,)		
Value Tax Applied To:	<u>2,147,508.00</u>	<u>2,937,656.00</u>

Credit (veterans,) - -

Tax Bill#:	119405	120866
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/1/2025	12/29/2025

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 21,829.42 55,433.57

Resulting in Taxes of:

Town	6,174.00	15,041.00
County	1,986.00	5,582.00
Local School	12,370.00	31,697.00
State School	1,299.00	3,114.00
Tax Calculated	<u>21,829.00</u>	<u>55,434.00</u>

Less Credit & 1st Bill
is the Amount Billed: 21,829.00 33,605.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	2,147,508	2,773,513
Exemption (solar,)	-	-
Value Tax Applied To:	<u>2,147,508.00</u>	<u>2,773,513.00</u>

Credit (veterans,) - -

Tax Bill#:	119405	120866
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/1/2025	12/29/2025

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 21,829.42 52,336.19

Resulting in Taxes of:

Town	6,174.00	14,200.00
County	1,986.00	5,270.00
Local School	12,370.00	29,926.00
State School	1,299.00	2,940.00
Tax Calculated	<u>21,829.00</u>	<u>52,336.00</u>

Less Credit & 1st Bill
is the Amount Billed: 21,829.00 30,507.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	3,098.00	3,098.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	353	172	
Interest Payable	-	58.40	58.40 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	3,156.40	3,156.40

RECEIVED
Town of Durham

FEB 27 2026
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-50

Taxpayer Name: Paine

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Katharine Delahaye Paine

Mailing Address: 51A Durham Point Road

Telephone Number(s): (Work) 603-682-0735 (Home) 603-682-0735

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>
214/ 16/0 0/0	51&53 Durham Point Road, Durham, NH	Residential Property with 5 Dwelling Units.	\$2,937,656

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.)

See 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# 214/ / 16/0 0/0 Appeal Year Market Value \$ 3,000,000

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

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

See Attached Recent Bank Appraisal

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.)

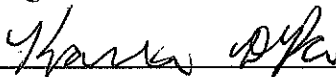
Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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See attached Bank Appraisal for Comparisons

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: 2/27/2006


(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

Reasons for Appealing the Town Appraisal and subsequent tax increase.

The Durham town assessment assigns an appraised value for the property of \$3,524,900. An appraisal done in October for my mortgage bank, MTB, declared the “as is” value of the property at \$3,000,000.

The difference between the two appears to be attributable to the actual condition of one of the existing homes, which admittedly is in need of repair. In fact, due to leaks and subsequent mold, one unit was not rentable (or livable) throughout most of 2025. The town appraisal does not take that into account.

The increase in my tax payment will make it impossible for me to fund any further repairs that are needed to any of the rental units. As a result, one or more of the units will be unrentable at market rates.

More significantly the town assigns value to the land of \$1,529,200 even though most of the land is under current use, and I sold half of it to USDA’s Natural Resource Conservation program. For the remaining 30-acre property, that value comes out to nearly \$51,000 an acre, which is close to double what the average acreage in Durham is worth.

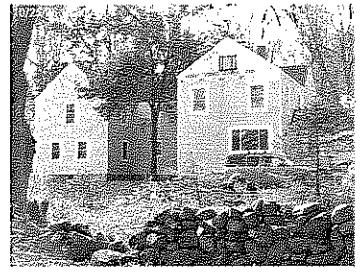
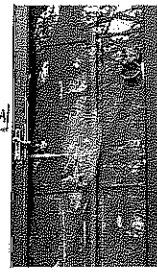
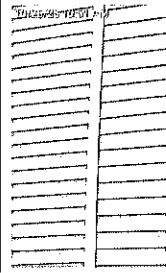
The land that is left is entirely wetlands. But more significantly, the land is not subdividable, per a ruling by the town in 2007. At the time, the town ruled that any subdivision would not be possible without moving the driveway or adding a second access road. The cost of those remedies and the restrictions on land use are clearly not accounted for in either the appraisal or assessment of the land.



Solidifi US, Inc.
 701 Seneca Street -- Suite 660 -- Buffalo, NY 14210
 Telephone: (888) 999 8808
 Fax: (513) 345 2901
 Email : bpo@solidifi.com

Request Details

Client Name	M&T Bank
Client Loan Number	0092799782
Alt ID	EA4880672E714D
Project ID	DEMANDS - October - 2025
Product Type	Exterior Evaluation - P
Delivered Date	10/27/2025
Request ID	1567015
Order ID	12977877
Address	51-53 DURHAM POINT RD, DURHAM, NH 03824



Property Transaction History			
Fidelity Data		Agent Data	
Sale1 Date	Mortgage1 Date	Recent Sale Price	
Sale1 Buyer1 Name	Mortgage1 Loan Amount	Recent Sale Date	
Sale1 Buyer2 Name	Mortgage1 Lender Name	Recent Sale Agent Name	
Sale 1 Sale Price	Mortgage1 Loan Rate	Recent Sale Agent Phone	
Sale2 Date	Mortgage2 Date	List Price at Time of Sale	
Sale2 Buyer1 Name	Mortgage2 Loan Amount	Original List Price	
Sale2 Buyer2 Name	Mortgage2 Lender Name	Original List Date	
Sale2 Sale Price	Mortgage2 Loan Rate	Previous Sale Price	
Sale3 Date	Mortgage3 Date	Previous Sale Date	
Sale3 Buyer1 Name	Mortgage3 Loan Amount	Current List Price	
Sale3 Buyer2 Name	Mortgage3 Lender Name	Current List Date	
Sale3 Sale Price	Mortgage3 Loan Rate	List Agent Name	
		List Agent Phone	
		Listing Status	
		Current Agent Name	
		Current Agent Phone	

Comparable Data							
	Subject	Sale1	Sale2	Sale3	Listing1	Listing2	Listing3
MLSNumber		5038982	5041055	5042285	5064589	5040821	5049482
Address1	51-53 DURHAM POINT RD	579 State Street	10 Lee Rd	241 Long Point Rd	20 Chapel St	275-279 Mast Rd	3 Shady Ln
ZipCode	03824	03801	03823	03254	03801	03824	03885
Property Type	5+ units	5+ units	5+ units	2F	5+ units	5+ units	5+ units
Original List Price		\$1,999,995.00	\$2,300,000.00	\$2,995,000.00	\$2,100,000.00	\$2,950,000.00	\$4,600,000.00
Current List Price					\$2,100,000.00	\$2,750,000.00	\$4,600,000.00
List Date		4/30/2025	5/15/2025	5/21/2025	10/6/2025	5/14/2025	7/1/2025
Sale Price		\$2,000,000.00	\$2,350,000.00	\$3,100,000.00			
Sale Date		7/1/2025	10/23/2025	9/2/2025			
Style	Multi-Unit	Multi-Unit	Multi-Unit	Multi-Unit	Multi-Unit	Multi-Unit	Multi-Unit
Distance From Subject		7.31	2.37	38.40	7.52	1.97	18.84
Days on Market		61	157	101	178	161	116
Exterior	Wood	Metal/Vinyl	Metal/Vinyl	Wood	Wood	Metal/Vinyl	Metal/Vinyl
Year Built	2000	1900	1880	1979	1900	1900	1996
Above Grade SF	5256	2790	5581	5234	2986	8484	7324
Finished SF	5256	3798	12149	5234	2986	8484	10236
Basement Rooms	0	6	12	0	0	0	0
Basement SqFt	2500	1008	5921	2500	982	4000	2912
Basement % Finished	0.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
Condition	Average	Average	Average	Average	Average	Average	Average
Total Rooms	20	24	46	14	20	36	48
Bedrooms	9	8	26	6	8	20	24
Full Baths	9	8	10	6	6	8	12
Half Baths	1	0	0	0	0	0	0
Parking	3 DETACHED	ON_SITE	ON_SITE	ON_SITE	ON_SITE	ON_SITE	ON_SITE
Transaction Type	Fair Market	Fair Market	Fair Market	Fair Market	Fair Market	Fair Market	Fair Market
Site Size	54	0.18	36.43	1.38	1.0	1.97	1.30
Pool	None	None	None	None	None	None	None
Above Grade P/SF	\$0.00	\$717.00	\$421.00	\$592.00	\$0.00	\$0.00	\$0.00
Finished Price P/SF	\$0.00	\$527.00	\$193.00	\$592.00	\$703.00	\$324.00	\$449.00
Above Grade List P/SF	\$0.00	\$717.00	\$412.00	\$572.00	\$703.00	\$324.00	\$628.00

Comparable Comments	
Sale1	Similar room count, GLA and style. Older in age. No garage installed.
Sale2	Similar style, room count and GLA. Similar lot size. Older in age. No garage installed.
Sale3	Similar style, GLA and room count. Older in age. No garage installed.
Listing1	Similar style, GLA and room count. Older in age. No garage installed.
Listing2	Similar room count, style and GLA. Older in age. No garage installed.
Listing3	Similar age, GLA, room count and style. No garage installed.

Subject Comments	
Property	Multi-Family property. Five unit residence with nine bedrooms and ten bathrooms. Detached three garage. Attached three car garage.
Neighborhood	Proximity to employment and support is average and typical. The overall appeal of the neighborhood is average and typical of the community.
The Primary or main factor(s) affecting the value of this Property is/are	Economy declining, REOs at 5%, Supply shortage. No seller concessions.

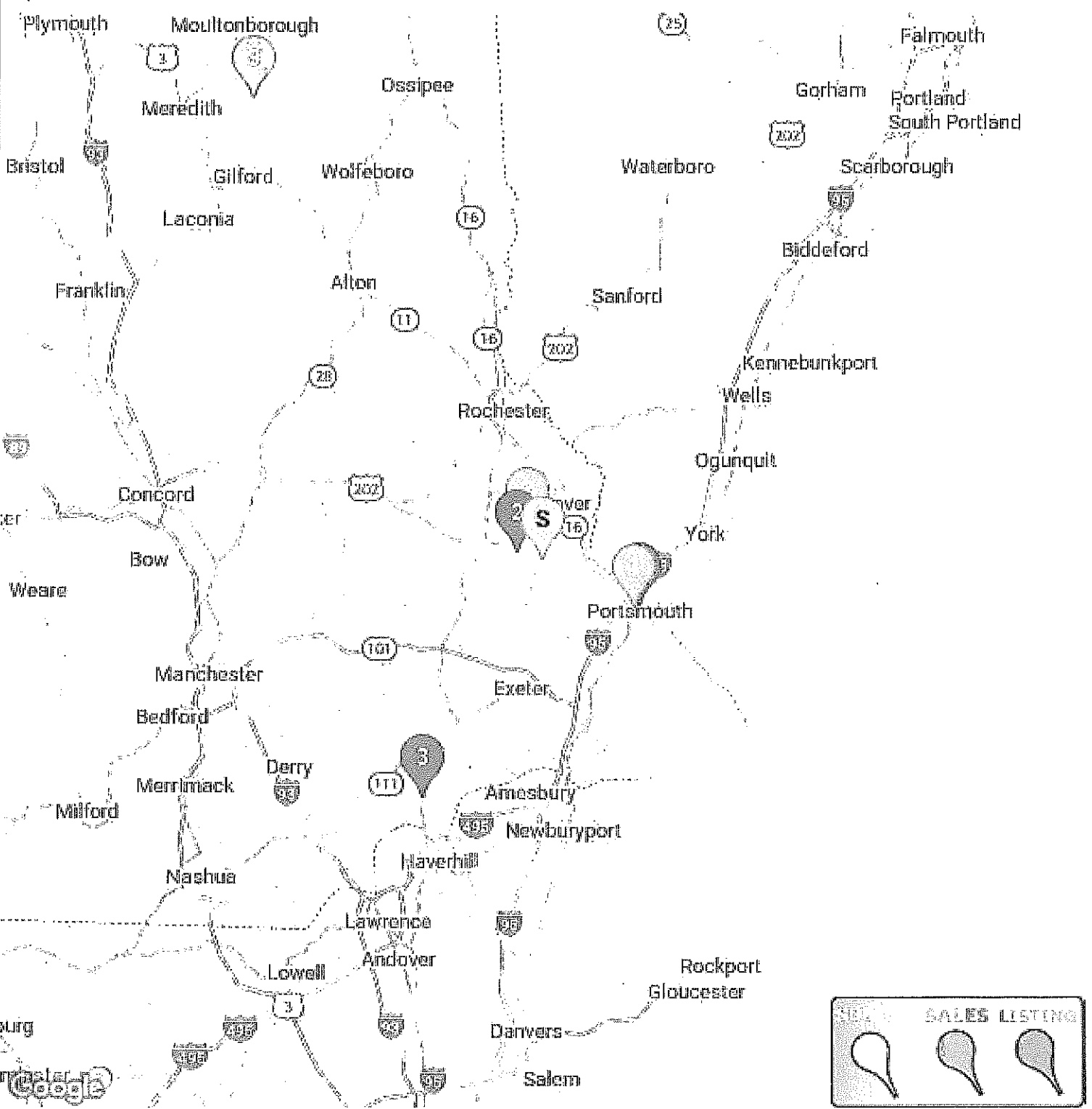
Zip Code Market Activity			
FNIS - # SF Properties		Total Number of Properties Currently Listed in MLS	5
FNIS - Own Occ %		Total Number of Sales Past 3 Months from MLS	11
FNIS - # Sales past 90 Days		Number of Comparable/Similar Sales Past 3 Months	1
FNIS - # REO Past 90 Days		Based on my 'As Is' value of \$3,000,000.00, the subject property's As Is Value is the 1 lowest priced property out of 1 competitive, or similar, properties currently listed in the market or neighborhood.	
FNIS - Median Sale Price Past 90 Days		Based on my 'As Repaired' value of \$3,025,000.00, the subject property's As Repaired Value is the 1 lowest priced property out of 1 competitive, or similar, properties currently listed in the market or neighborhood.	
		Median Price Last 3 Months	\$385,000.00

Property Neighborhood Data		HOA Info		Census Data	
Occupancy Status	Unknown	HOA Name		Housing Units	51667
Property Rating	Neutral	HOA Fee		Homeownership Rate	67.00%
Block Rating	Neutral	HOA Contact		Median Household Income	\$55,415.00
Neighborhood Rating	Neutral	HOA Contact Number		Persons Per Square Mile	334.00
Tax ID	214 / 16/0 0/0	HOA Fee Period		Est. Rent For Subject	\$5,000.00
Typical Rent Type	Market			Est Annual Taxes	\$46,304.00
Average Marketing Time	90				
Most Probable Buyer	Investor				
Neighborhood Price Range	\$235,000.00 To \$4,900,000.00				
Competitive Listings Supply Trend	Under Supply				
Area Type	Rural				

Agent Data		Review Conclusions	
As Is Value	\$3,000,000.00	As Is Value	
Suggested List Price As Is	\$3,004,900.00		
Suggested List Price As Repaired	\$3,029,000.00		
Estimated Repairs	15,800.00	Estimated Repairs	0.00
Estimated Profit	9,200.00	Estimated Profit	
Value As Repaired	\$3,025,000.00	Value As Repaired	
Quick Sale	\$2,985,000.00	Quick Sale	\$0.00
Neighborhood Price Trend	Falling	Review Comments	
Valuation Date	10/26/2025	Reconciled Value	
Marketing Time (Days)	90	Reconciled Comments	The current price opinion is outside 10% variance of a recent prior 12/16/2023. The current price opinion appears to be reasonable and supported. Sales in the current report are more recent than sales in the prior report.

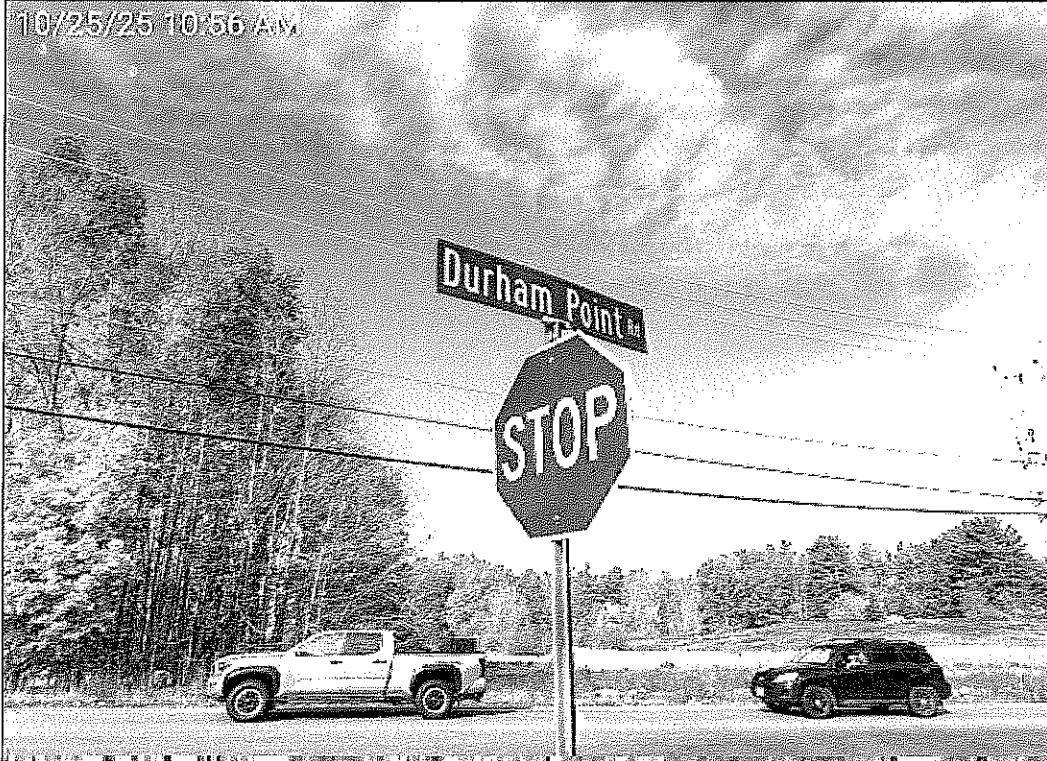
Repairs						
Type	Description Of Repair	Room	Low Estimate	High Estimate	Recommend Repair	Damage Source
Exterior	replace garage door		\$2,300.00	\$2,300.00	YES	Deferred Maintenance
Exterior	exterior paint of one building		\$10,500.00	\$10,500.00	YES	Deferred Maintenance
Exterior	minor siding repairs		\$3,000.00	\$3,000.00	YES	Deferred Maintenance
Total			\$15,800.00	\$15,800.00		

Map



10/25/25 10:56 AM

Additional Attachment
Street sign



Additional Attachment
Across the street



10/25/25 10:54 AM



Left Street Scene

10/25/25 10:54 AM



Right Street Scene

10/25/25 10:46 AM



Additional Attachment
Address

10/25/25 10:51 AM



Additional Attachment
Address

10/25/25 10:46 AM



Additional Attachment Address



Additional Attachment Address

10/25/25 10:45 AM

Additional Attachment
Additional exterior.



Repairs

Image

Details/Description

10/25/25 10:49 A.M.



Additional Attachment
Additional exterior.

10/25/25 10:52 A.M.



Additional Attachment
Additional exterior.



Left Side (Exterior)



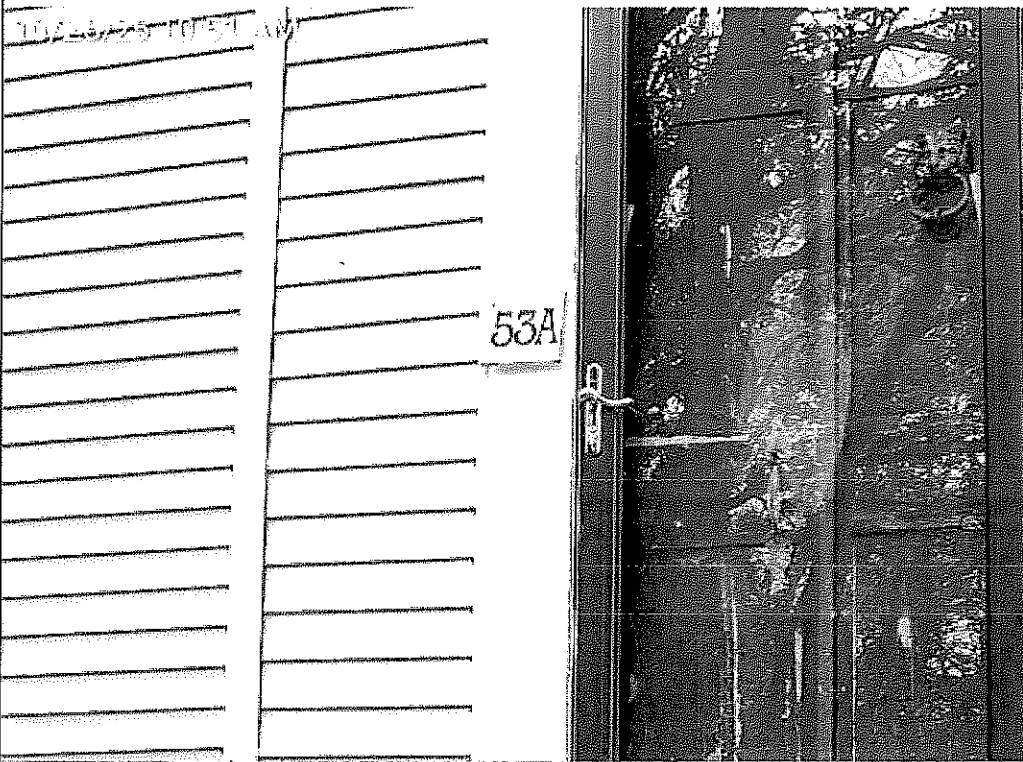
Right Side (Exterior)

Subject

Image

Details/Description

Address Verification



Front



Additional Attachment
Additional exterior.



Additional Attachment
Additional exterior.

10/25/25 10:48 AM



Additional Attachment
Additional exterior.

10/25/25 10:47 AM



Additional Attachment
Additional exterior.

Listing Comparisons

Images



Details/Description

Listed Comp 1



Listed Comp 2



Sales Comparisons

Images

Details/Description

Sold Comp 1

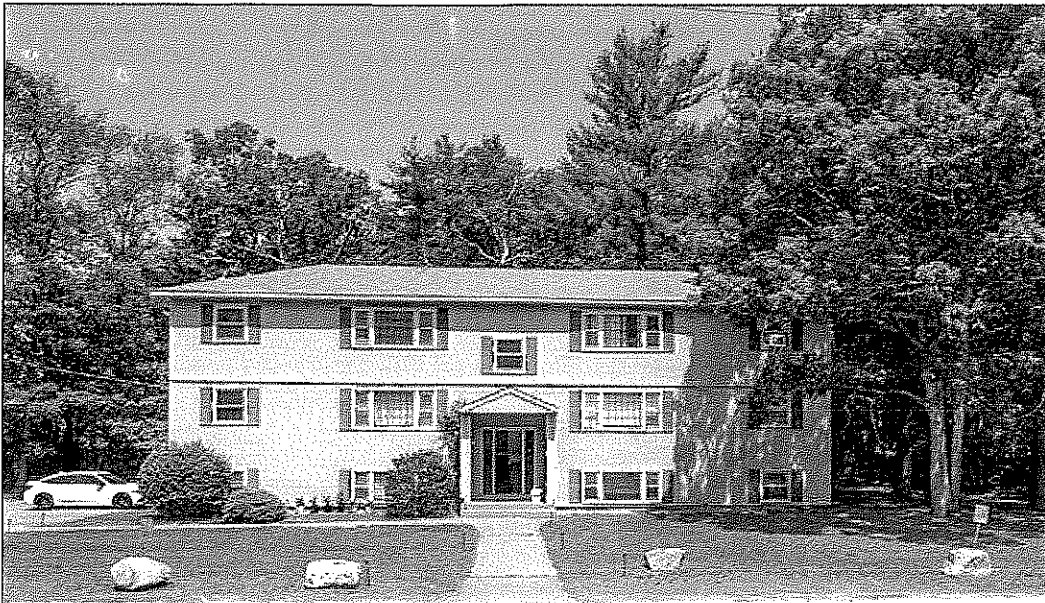


Sold Comp 2



10 Lee Road
10 UNITS

MADBURY | NH



Scope of Work, Certifications, Intended Purpose, and Limiting Conditions

SCOPE OF WORK

The scope of work for this BPO is defined by the complexity of this assignment and the reporting requirements of this BPO report form, including the following statement of limiting conditions and certifications. The broker/agent must, at a minimum, (1) perform a visual inspection of the subject property from at least the street. (2) Inspect the neighborhood, (3) research, verify, and analyze data from reliable public and/or private sources, (4) provide three closed sales and three listings or contracted sales and, (5) report his or her analysis, opinions, and conclusions in this BPO. The term 'value' as used in the report is the estimated worth of or price of the subject property and is not intended to mean or imply the 'value' was arrived at by any method of appraisal.

CERTIFICATION OF SALES AGENT OR BROKER

The undersigned hereby certifies and agrees that:

1. I personally took the pictures, selected comparables, and determined the estimated sale price and recommended list price.
2. To the best of my knowledge, the statements of fact contained in this report are true and correct.
3. The reported analyses, opinions, and conclusions are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
4. I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
5. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
6. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined price point.
7. I have disclosed the interest in the real estate.
8. Unless otherwise stated, I developed my opinion of estimated sale price and recommended list price of the real property that is the subject of this report based on the sales comparison approach. I have adequate comparable market data to develop a reliable sales comparison approach for this report.

By ordering and accepting this BPO report, Client is agreeing that it is the intended use of the report and intends to use the report only for a permitted purpose under applicable state law.

INTENDED PURPOSE

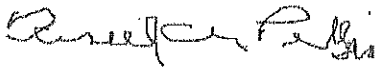
The purpose of the BPO is to develop an opinion of estimated sale price and recommended list price for the property described in this BPO, as improved.

LIMITING CONDITIONS

This is a broker price opinion, not an appraisal of the market value of the real estate, and was prepared by a licensed real estate broker or managing broker, not by a State Certified Real Estate Appraiser. Such broker has not followed the guidelines for development of an appraisal or analysis contained in the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation, which requires valuers to act as unbiased, disinterested third parties, with impartiality, objectivity and independence and without accommodation of personal interest. It is not to be construed as an appraisal and may not be used as such for any purpose.

Vendor Information -

Name: Daniel A. Pellegrini Sr Daniel A. Pellegrini Sr
Phone Number: 617-592-5081
Email Address: pelly57@icloud.com

Signature 



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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Ian D Bier
Paula M Diamon-Bier
211 Wednesday Hill Rd
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 205 & 211 Wednesday Hill Road, Durham, NH 03824

PID: 222-46 & 222-47

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 3/1/26

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

ASSESSMENT APPEALED: \$269,500 (222-46) & \$689,200 (222-47)

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 owner has applied for an abatement of their 2025 property taxes because a wetlands adjustment was made for tax year 2026, based on information provided to the Assessing Office post tax bill mailing for the 2025 tax year. Additionally, the homeowner disagrees with the amount of adjustment that was made, but no evidence of market value has been provided.

ASSESSORS COMMENTS: This office was provided with a 2001 survey of the two properties, which contained a wetlands delineation. Once this information was brought to our attention, an adjustment of -25% was made to the excess acres. This adjustment is adequate and consistent with all other properties that have a portion of their excess acres encumbered by wetlands.

RECOMMENDATION: Based upon the above information, I recommend reducing the overall assessments from \$269,500 to \$264,600 for 222-46, and from \$689,200 to \$682,800 for 222-47, and granting the abatement for the assessed value differences of \$4,900 for 222-46 and \$6,400 for 222-47. This calculates to an abatement of **\$94.73** including interest for 222-46 and **\$123.25** including interest for 222-47(interest is calculated to a repayment date of June 19, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due. To allow for any further adjustment a current wetlands survey must be provided.

Town of Durham, NH
Property Tax Bill Calculation

Owner Ian D Bier & Paula M Diamond-Bier
PID 222-46
Address 205 Wednesday Hill Road

WHAT WAS TAXED

Total Assessed Value	177,600	269,500
Exemption (solar,)		
Value Tax Applied To:	<u>177,600.00</u>	<u>269,500.00</u>

Credit (veterans,) - -

Tax Bill#:	119646	121106
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	6/14/2025	12/31/2025

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 1,805.30 5,085.47

Resulting in Taxes of:

Town	511.00	1,380.00
County	164.00	512.00
Local School	1,023.00	2,908.00
State School	107.00	286.00
Tax Calculated	<u>1,805.00</u>	<u>5,086.00</u>

Less Credit & 1st Bill
is the Amount Billed: 1,805.00 3,281.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	177,600	264,600
Exemption (solar,)	-	-
Value Tax Applied To:	<u>177,600.00</u>	<u>264,600.00</u>

Credit (veterans,) - -

Tax Bill#:	119646	121106
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	6/14/2025	12/31/2025

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 1,805.30 4,993.00

Resulting in Taxes of:

Town	511.00	1,355.00
County	164.00	503.00
Local School	1,023.00	2,855.00
State School	107.00	280.00
Tax Calculated	<u>1,805.00</u>	<u>4,993.00</u>

Less Credit & 1st Bill
is the Amount Billed: 1,805.00 3,188.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	93.00	93.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	370	170	
Interest Payable	-	1.73	1.73 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	94.73	94.73

Town of Durham, NH
Property Tax Bill Calculation

Owner Ian D Bier & Paula M Diamond-Bier
PID 222-47
Address 211 Wednesday Hill Road

WHAT WAS TAXED

Total Assessed Value	562,900	689,200
Exemption (solar,)		
Value Tax Applied To:	<u>562,900.00</u>	<u>689,200.00</u>

Credit (veterans,) - -

Tax Bill#:	119647	121107
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	6/14/2025	12/31/2025

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 5,721.88 13,005.20

Resulting in Taxes of:

Town	1,618.00	3,529.00
County	521.00	1,309.00
Local School	3,242.00	7,436.00
State School	341.00	731.00
Tax Calculated	<u>5,722.00</u>	<u>13,005.00</u>

Less Credit & 1st Bill
is the Amount Billed: 5,722.00 7,283.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	562,900	682,800
Exemption (solar,)	-	-
Value Tax Applied To:	<u>562,900.00</u>	<u>682,800.00</u>

Credit (veterans,) - -

Tax Bill#:	119647	121107
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	6/14/2025	12/31/2025

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 5,721.88 12,884.44

Resulting in Taxes of:

Town	1,618.00	3,496.00
County	521.00	1,297.00
Local School	3,242.00	7,367.00
State School	341.00	724.00
Tax Calculated	<u>5,722.00</u>	<u>12,884.00</u>

Less Credit & 1st Bill
is the Amount Billed: 5,722.00 7,162.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	121.00	121.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	370	170	
Interest Payable	-	2.25	2.25 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	123.25	123.25

RECEIVED
Town of Durham

MAR 01 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-55

Taxpayer Name: Bier

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Ian D. Bier

Mailing Address: 211 Wednesday Hill Rd

Telephone Number(s): (Work) 603-498-4137 (Home) 603-659-2475

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>
222-46 400127	205 Wednesday Hill Rd, Durham	Land	\$269,500
222-47 100128	211 Wednesday Hill Rd, Durham	House	\$689,200

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.)

see below.

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#	<u>100127</u>	Appeal Year Market Value \$	<u>222,235</u>
Town Parcel ID#	<u>100128</u>	Appeal Year Market Value \$	<u>676,450</u>

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

See below.

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.)

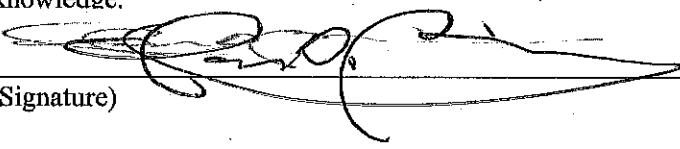
Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
-----------------	----------------	-------------------------	-------	------------

request is based solely on adjustment for impact of the wet areas and 100' buffer on both properties.

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: 2-26-2026


(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

Technical Addendum: Analysis of Regulatory Constraints and Valuation Disproportionality for 205 Wednesday Hill Road (Parcel 222-46)

The valuation of real property for taxation in New Hampshire is governed by the constitutional mandate of proportionality and the requirement that assessments reflect full and true value as of April 1 of each tax year. This Technical Addendum provides a refined evidentiary basis for the abatement of the 2025 assessment of 205 Wednesday Hill Road (Parcel 222-46), hereafter referred to as the "Subject Property."

While the Town's 2025 revaluation successfully captured broad market appreciation, a technical refinement is requested for this specific parcel to account for physical and regulatory constraints that were omitted from the initial valuation. A comparison between the Subject Property and its immediate neighbor, 211 Wednesday Hill Road (Parcel 222-47), demonstrates that the current assessment does not yet reflect the significant disparity in "market utility" between a proven, unconstrained building site and the Subject Property's restricted development corridor.

1. Acknowledgment of Physical Characteristics in the 2025 Assessment

The 2025 assessment classified all 1.947 acres of excess land as fully usable upland, with no portion assigned to the "WET" land type as shown on the 2025 Property Record Card. This classification is inconsistent with the recorded subdivision plan, which documents 19,741 square feet of jurisdictional wetlands ("Wet Area 1").

- **Initial 2025 classification:** The 1.947 acres of "excess land" (Line 2) were valued as 100% dry, developable land at approximately \$19,500.
- **2026 update:** In a diligent update for the 2026 tax year, the Assessing Department acknowledged the property's mapped physical characteristics and reduced the Line 2 value to \$14,600 by applying a 0.75 "WET" adjustment.

For consistency and proportionality, it is requested that this correction be applied retroactively to the 2025 tax year. However, the formulaic 0.75 adjustment on Line 2 is technically insufficient because it leaves the primary building acre (Line 1) at a 1.000 Condition Factor even though the mandated wetland buffers penetrate that acre and severely restrict its usable area.

2. The "Regulatory Squeeze" and Loss of Siting Flexibility

Under the Wetland Conservation Overlay District (WCOD) provisions of Article XIII, together with the specific notes on the recorded subdivision plan, the 19,741 sq. ft. of wetlands trigger the following mandatory buffers:

- **WCOD structural buffer:** Principal buildings are subject to a 100-foot buffer from the

- wetland reference line.
- **Septic setback:** Per local practice and the recorded plan, septic systems are also set back 100 feet. Under Article XIII, Section 175-65(F), a 125-foot setback for new systems may now be required, further reducing the buildable envelope or necessitating regulatory relief.
- **Inner buffer:** The WCOD buffer includes an inner “no-disturbance” zone (50 feet on this plan), prohibiting soil disturbance, grading, or filling.

Quantitative Analysis of Market Utility

From a market perspective, the relevant constraint is the total area restricted from use, not merely the physically wet soils. While only 19,741 sq. ft. are mapped as wetland, the surrounding WCOD buffer expands the restricted area to approximately 90,000–100,000 sq. ft. Based on the recorded plan geometry, approximately 30–40% of the primary acre (Line 1) lies within the 100-foot structural and septic setback, reducing the usable building envelope and eliminating normal siting flexibility.

When combined with the 30-foot front and 50-foot side/rear yard setbacks in the Residence district, these mandated buffers confine development on this lot to a narrow, fixed corridor near the front of the property. While the lot remains buildable, this “Regulatory Squeeze” substantially reduces the siting flexibility inherent in a standard, unconstrained primary acre. A willing buyer would recognize that this limited footprint and forced house location act as a liability compared to “prime” neighborhood lots and would reasonably apply a discount in the land value to compensate.

3. Comparative Equity and Revaluation Statistics

The Town’s 2025 statistical update achieved a 97.2% Median Ratio and a 9.14% Coefficient of Dispersion (COD), indicating that the revaluation is generally accurate on a town-wide basis. Proportionality, however, requires that parcel-level “outliers” with unique physical or regulatory constraints be refined to align with neighborhood norms.

Side-by-Side Land Valuation Metrics

Valuation Metric	211 Wednesday Hill (222-47)	205 Wednesday Hill (222-46)
Line 1 (Base Site)	\$250,000 (Condition 1.000)	\$250,000 (Condition 1.000)
Line 2 (Excess WET) – 2026 status	0.75 adjustment	0.75 adjustment
Buildable envelope	Full 1-acre, unconstrained site	Narrow corridor constrained by 100-ft buffer

Net area (calculated from plan) 129,026 sq. ft. 108,610 sq. ft.

By maintaining an identical 1.000 Condition Factor for both lots, the assessment effectively asserts that a restricted vacant site has the same market value as a proven, unconstrained site. Appraisal theory recognizes that "market value" is a range of probable values around a measure of central tendency (as reflected in standard USPAP/IAAO definitions).

Given the severity of the WCOD encumbrance on the Subject Property's primary acre, a Condition Adjustment in the range of 0.80 to 0.90 is technically supported. Condition factors in this range are commonly applied in New Hampshire when physical or regulatory constraints reduce the functional utility of the primary building site. A 0.85 factor is requested as a reasonable, conservative reconciliation point that reflects:

- The documented loss of siting flexibility and buildable envelope on Line 1; and
- More than \$27,500 in extraordinary site-preparation costs, reasonably decomposed as follows:
 - approximately \$8,000–\$12,000 in incremental cost for an advanced treatment septic system compared to a standard system on an unconstrained lot;
 - approximately \$5,000–\$7,000 in additional engineering, survey, and design services required to site structures and utilities within the constrained envelope; and
 - approximately \$8,000–\$12,000 in WCOD/Conditional Use Permit applications, NHDES and local permitting fees, and enhanced erosion-control and monitoring measures necessary to comply with WCOD performance standards.

These components together support a conservative extraordinary-cost estimate exceeding \$27,500 that a prudent buyer would factor into the land price.

4. Rebuttal of the 0.75 "WET" Factor (Line 2)

Although the WCOD buffer is regulatory rather than deed-based, its effect from a market-value standpoint is functionally similar to a conservation restriction: the owner is deprived of most development rights within the buffer, including the ability to mow, clear, or place accessory structures, and must maintain the area in an essentially undisturbed state. Treating this land as though it retained 75% of the value of fully usable excess upland overstates its economic utility.

A refinement of the Line 2 factor to 0.50 is consistent with the treatment of permanently restricted or conservation-equivalent land in New Hampshire assessing practice and more accurately reflects the diminished contributory value of land that is legally required to remain in a natural buffer condition.

Statement of Material Fact

The 2025 assessment of 205 Wednesday Hill Road was disproportionate because the excess land was classified as fully usable upland despite the recorded presence of 19,741 square feet of jurisdictional wetlands and the associated WCOD buffers. The 2026 update correctly recognizes the wetland acreage and applies a 0.75 WET factor to the excess land, but it continues to value the primary acre at a 1.000 Condition Factor even though the 100-foot structural and septic setbacks significantly reduce the usable building envelope and siting flexibility.

These mandated buffers restrict the Buildable Area to a narrow footprint, substantially reducing the accessory utility and market flexibility inherent in a standard \$250,000 primary acre. To align the Subject Property with the Town's 2025 equity standards (97.2% Median Ratio) and with accepted New Hampshire assessing practices, the following parcel-specific refinements are requested:

1. **Primary Acre (Line 1):** Apply a Condition Adjustment in the range of 0.80 to 0.90, reconciled to **0.85** for the Subject Property's primary acre to reflect regulatory constraints, loss of siting flexibility, and extraordinary site-preparation costs.
2. **Excess Land (Line 2):** Refine the WET factor to **0.50** for land within the WCOD buffer that is functionally conservation-equivalent.

These adjustments represent a conservative site-value reduction relative to the standard base land rate and reflect the site-specific discount that a willing buyer would reasonably apply as of April 1, 2025, in light of the documented physical and regulatory constraints on 205 Wednesday Hill Road.

Abatement Request

Property	Land Line 1 (Primary Acre)	Land Line 2 (Excess/Rest)	Building/Xf/Ob Value	Total Appraised Value
211 Wednesday Hill (Current)	\$250,000	\$19,125	\$413,700	\$682,825
211 Wednesday Hill (Requested)	\$250,000	\$12,750	\$413,700	\$676,450

205 Wednesday Hill (Current)	\$250,000	\$14,603	\$0	\$264,603
205 Wednesday Hill (Requested)	\$212,500	\$9,735	\$0	\$222,235



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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Luan Pham
Van Pham
610 Rosemere Avenue
Silver Spring, MD 20904

REPRESENTATIVE: N/A

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

PID: 224-31

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 1/21/26

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

ASSESSMENT APPEALED: \$599,900

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.**



REASON FOR APPEAL: The owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$599,900 is overstated based upon the condition of the house. They believe the house holds no contributory value to the property and that the value should be based upon land only.

ASSESSORS COMMENTS: The subject property is a colonial which is situated on 1.84 acres of land and has approximately 225' of waterfrontage on the Lamprey River. The home was constructed in approximately 1787 and has 2,833 sq ft of living area.

The property was inspected on 3/23/2026. During my inspection, it was found that there was an additional home on the property which was previously unaccounted for. This secondary house is a ranch, which is estimated to be constructed around 1920 and has 391 sq ft of living area. This second building was not mentioned on the abatement application and appears to have been deleted from the assessing records in 2023. Both homes are in a dilapidated state. The basements and site work of both buildings could potentially be used to re-build, if renovation is not possible. Additionally, the main house does have some minor renovations done, mostly within the basement. I would suggest applying a functional depreciation to both buildings to account for the abnormal physical depreciation of the building. With these adjustments applied the overall condition of the main house will be at 20% good, while the secondary house will be at 15% good.

RECOMMENDATION: Based upon the above information, I recommend reducing the overall assessments from \$599,900 to \$516,100 and granting the abatement for the assessed value differences of \$83,800. This calculates to an abatement of **\$1,610.63** including interest (interest is calculated to a repayment date of June 19, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Luan & Van Pham
PID 224-31
Address 191 Packers Falls Road

WHAT WAS TAXED

Total Assessed Value	419,000	599,900
Exemption (solar,)		
Value Tax Applied To:	<u>419,000.00</u>	<u>599,900.00</u>

Credit (veterans,)	-	-
Tax Bill#:	119772	121234
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/3/2025	12/30/2025

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	4,259.14	11,320.11

Resulting in Taxes of:		
Town	1,205.00	3,071.00
County	388.00	1,140.00
Local School	2,413.00	6,473.00
State School	253.00	636.00
Tax Calculated	<u>4,259.00</u>	<u>11,320.00</u>
Less Credit & 1st Bill		
is the Amount Billed:	4,259.00	7,061.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	419,000	516,100
Exemption (solar,)	-	-
Value Tax Applied To:	<u>419,000.00</u>	<u>516,100.00</u>

Credit (veterans,)	-	-
Tax Bill#:	119772	121234
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/3/2025	12/30/2025

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	4,259.14	9,738.81

Resulting in Taxes of:		
Town	1,205.00	2,642.00
County	388.00	981.00
Local School	2,413.00	5,569.00
State School	253.00	547.00
Tax Calculated	<u>4,259.00</u>	<u>9,739.00</u>
Less Credit & 1st Bill		
is the Amount Billed:	4,259.00	5,480.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,581.00	1,581.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	351	171	
Interest Payable	-	29.63	29.63 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	1,610.63	1,610.63

DURHAM RECEIVED
Town of Durham
JAN 21 2026
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:
Town File No.: 25-28
Taxpayer Name: Pham

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Luan Pham & Van Pham
Mailing Address: 610 Rosemere Ave. Silver Spring, MD 20904
Telephone Number(s): (Work) 240.257.6996 (Home) 240.257.6996

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>224-31-0.0.0</u>	<u>191 Packers Falls Rd.</u>	<u>Single House</u>	<u>599,900</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# _____ Appeal Year Market Value \$ _____

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

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

SECTION G. Sales, Rental and/or Assessment Comparisons

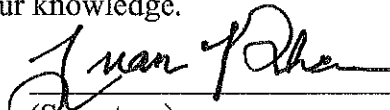
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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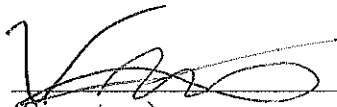
SECTION H. Certification by Party(ies) Applying

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: 21 JANUARY 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)

We are appealing the current assessment of **\$599,900** for the property located at 191 Packers Falls Road. The current valuation significantly overstates our property's actual conditions, as the structure is presently a **non-habitable shell** with zero contributory value.

The property has been in need of total rehab **since 2012**, and has been in a state of total distress due to the following conditions:

- **Total Loss of Interior:** The dwelling is fully gutted. There are no functioning bathrooms, kitchens, no HVAC/heating or other basic living facilities.
- **Vandalism and Theft:** The property has been stripped of all copper plumbing, wiring, and mechanical components by thieves and vandals.
- **Lack of Occupancy:** The structure lacks a Certificate of Occupancy (CO) and is uninhabitable.
- **Negative Improvement Value:** At present, the building acts as a liability rather than an asset. A total rehabilitation is required to bring it to a baseline livable standard.

Given these factors, the assessment should be adjusted to reflect **land value only**, minus the anticipated cost of repair and improvements. We have attached pictures for your review and to help document the interior state of disrepair.

We respectfully request a reassessment that accurately reflects the property's "as-is" condition to ensure a fair and equitable tax burden to allow us the opportunity for a future rebuild.







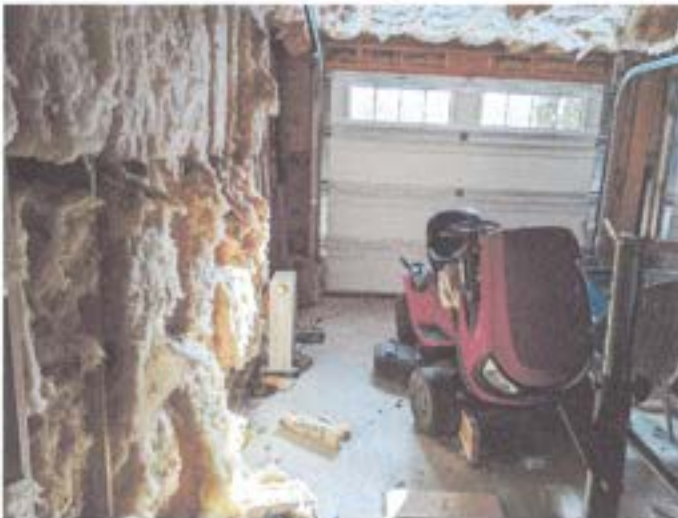


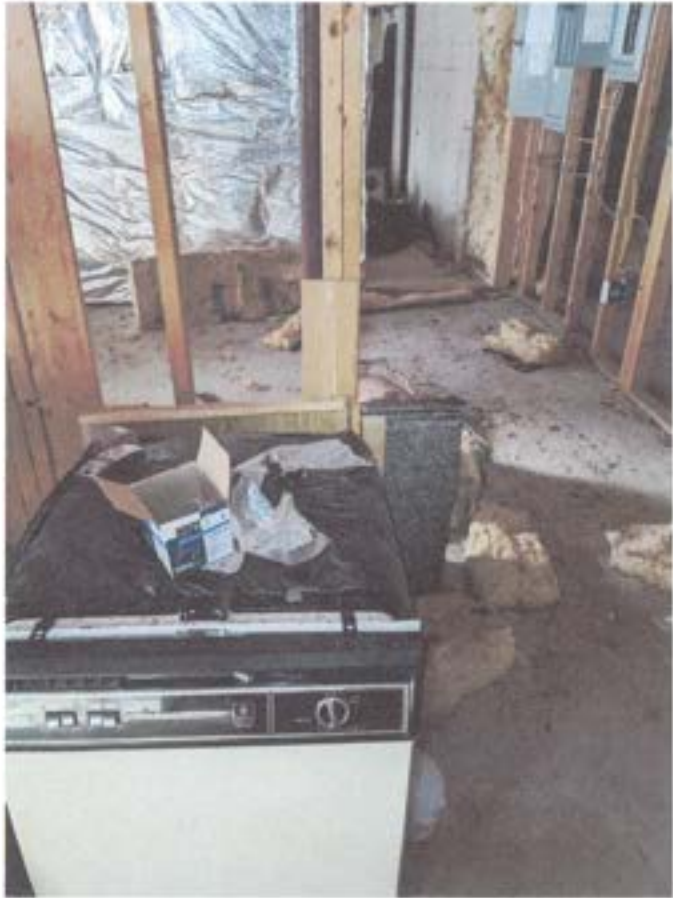
























191 PACKERS FALLS ROAD

Location 191 PACKERS FALLS ROAD

Mblu 224 / 31/0 0/0

Owner PHAM, LUAN

Assessment \$599,900

Appraisal \$599,900

PID 1534

Building Count 1

Location

Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$233,100	\$366,800	\$599,900

Assessment			
Valuation Year	Improvements	Land	Total
2025	\$233,100	\$366,800	\$599,900

Parcel Addresses

Additional Addresses
No Additional Addresses available for this parcel

Owner of Record

Owner	PHAM, LUAN	Sale Price	\$0
Co-Owner	PHAM, VAN	Certificate	
Address	610 ROSEMERE AVENUE SILVER SPRING, MD 20904	Book & Page	4439/0311
		Sale Date	12/05/2016
		Instrument	38

Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
PHAM, LUAN	\$0		4439/0311	38	12/05/2016
PHAM, LUAN	\$0		4404/0893	38	08/04/2016
PHAM, ANH & LUAN	\$0		3959/0776	38	10/07/2011
PHAN, HUAN VAN	\$170,000		3954/0876	35	09/22/2011
FEDERAL NATIONAL MORTGAGE ASSOCIATION	\$105,533		3908/0234	51	02/25/2011

Building Information

Building 1 : Section 1

Year Built: 1787
Living Area: 2,823
Replacement Cost: \$571,215
Building Percent Good: 40
Replacement Cost Less Depreciation: \$228,500

Building Attributes

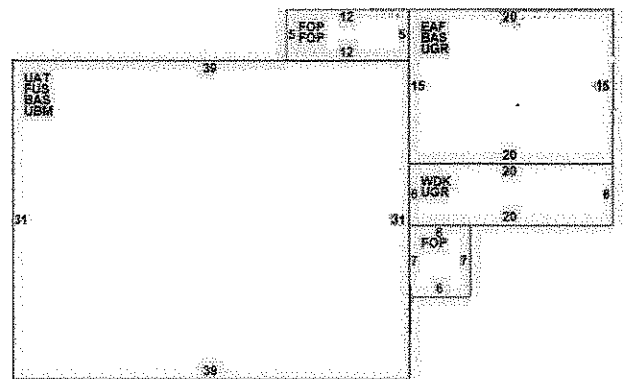
Field	Description
Style:	Colonial
Model	Residential
Grade:	Average +20
Stories:	2 Stories
Occupancy	1
Exterior Wall 1	Clapboard
Exterior Wall 2	
Roof Structure:	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Interior Wall 1	Plastered
Interior Wall 2	Cust Wd Panel
Interior Flr 1	Pine/Soft Wood
Interior Flr 2	
Heat Fuel	Oil
Heat Type:	None
AC Type:	None
Total Bedrooms:	4 Bedrooms
Total Bthrms:	5
Total Half Baths:	0
Total Xtra Fixtrs:	
Total Rooms:	0
Bath Style:	
Kitchen Style:	
Num Kitchens	01
Cndtn	
Num Park	
Fireplaces	
Color	
Fndtn Cndtn	
Basement	

Building Photo



([https://images.vgsi.com/photos/DurhamNHPPhotos/A0006\IMG_3312\[1\]_64](https://images.vgsi.com/photos/DurhamNHPPhotos/A0006\IMG_3312[1]_64))

Building Layout



(ParcelSketch.ashx?pid=1534&bid=1534)

Building Sub-Areas (sq ft)			Legend	
Code	Description	Gross Area	Living Area	
BAS	First Floor	1,509	1,509	
FUS	Upper Story, Finished	1,209	1,209	
EAF	Attic, Expansion, Finished	300	105	
FOP	Porch, Open Framed	162	0	
UAT	Attic, Unfinished	1,209	0	
UBM	Basement, Unfinished	1,209	0	
UGR	Garage, Undergrade	420	0	
WDK	Deck, Wood	120	0	
		6,138	2,823	

Extra Features

Extra Features	<u>Legend</u>
No Data for Extra Features	

Parcel Information

Use Code 1013
 Description SFR WATER MDL-01
 Deeded Acres 1.84

Land

Land Use

Use Code 1013
 Description SFR WATER MDL-01
 Zone R
 Neighborhood 50
 Alt Land Appr No
 Category

Land Line Valuation

Size (Acres) 1.84
 Frontage 0
 Depth 0
 Assessed Value \$366,800
 Appraised Value \$366,800

Outbuildings

Outbuildings					<u>Legend</u>
Code	Description	Sub Code	Sub Description	Size	Assessed Value
SHD1	SHED FRAME			270.00 S.F.	\$1,800
SHD1	SHED FRAME			414.00 S.F.	\$2,800

Valuation History

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$233,100	\$366,800	\$599,900
2024	\$217,100	\$201,900	\$419,000
2023	\$323,800	\$201,900	\$525,700

Assessment			
Valuation Year	Improvements	Land	Total
2025	\$233,100	\$366,800	\$599,900
2024	\$217,100	\$201,900	\$419,000
2023	\$323,800	\$201,900	\$525,700



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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Jarrod M Craig
Kelly L Craig
41 Ffrost Drive
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 41 Ffrost Drive, Durham, NH 03824

PID: 225-11

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 2/26/26

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

ASSESSMENT APPEALED: \$652,600

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 owners have applied for an abatement of their 2025 property taxes because they believe the assessment of \$652,600 is disproportionate to the property's market value. The owners submitted five properties as comparisons with their abatement application. None of these comparisons sold within our date of value. However, they are representative of the subject property. *See note below in Assessor Comments regarding the Condition of the subject.

	Style	Grade	Age	Condition	Land	Fin SF	LP or SP
Subject	Colonial	Avg +10	1972	Avg*	0.96ac	2,213	-
19 Cutts Rd	Colonial	Avg +10	1971	Good	0.92ac	2,100	\$625,000, 11/2025
3 Ambler Way	Gambrel	Avg	1974	V Good	0.92ac	2,352	\$646,000, 1/2026
27 Pinecrest	Colonial	Avg	1966	V Good	2.02ac	3,115	\$650,000, 10/2025
4 Morgan Way	Colonial	Avg +10	1972	Avg	0.99ac	2,382	\$672,000, 11/2025
30 Frost Drive	Colonial	Avg	1968	V Good	0.96ac	2,225	\$679,000, 1/2026

ASSESSORS COMMENTS: The subject property was constructed in 1972 and was inspected on 3/18/2026. The house is comprised of approximately 2,213 sf above grade and is situated on 0.96 acres.

During my inspection, it was noted that the overall condition of the property was more aligned with an average rating than good. Additionally, flooring types were incorrect and there was a small shed in inferior condition that was not noted on the property record card.

RECOMMENDATION: After changes were made to the property record card, as indicated above, the overall assessment is reduced from \$652,600 to \$632,200. In comparing the subject property to the above sales, after the changes were made, and including all elements of value, this property now appears to be consistent with similar sale properties. Based upon the above information, I recommend reducing the overall assessment to \$632,200 and granting the abatement for the assessed value difference of \$20,400. This calculates to an abatement of **\$392.85** including interest (interest is calculated to a repayment date of June 19, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Jarrod & Kelly Craig
PID 225-11
Address 41 Frost Drive

WHAT WAS TAXED

Total Assessed Value	535,400	652,600
Exemption (solar,)		
Value Tax Applied To:	<u>535,400.00</u>	<u>652,600.00</u>

Credit (veterans,)	-	-
Tax Bill#:	119790	121252
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 5,442.34 12,314.56

Resulting in Taxes of:

Town	1,539.00	3,341.00
County	495.00	1,240.00
Local School	3,084.00	7,042.00
State School	324.00	692.00
Tax Calculated	<u>5,442.00</u>	<u>12,315.00</u>

Less Credit & 1st Bill
is the Amount Billed: 5,442.00 6,873.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	535,400	632,200
Exemption (solar,)	-	-
Value Tax Applied To:	<u>535,400.00</u>	<u>632,200.00</u>

Credit (veterans,)	-	-
Tax Bill#:	119790	121252
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 5,442.34 11,929.61

Resulting in Taxes of:

Town	1,539.00	3,237.00
County	495.00	1,201.00
Local School	3,084.00	6,821.00
State School	324.00	670.00
Tax Calculated	<u>5,442.00</u>	<u>11,929.00</u>

Less Credit & 1st Bill
is the Amount Billed: 5,442.00 6,487.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	386.00	386.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	353	162	
Interest Payable	-	6.85	6.85 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	392.85	392.85

RECEIVED
Town of Durham

FEB 26 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-41

Taxpayer Name: Craig

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Jarrold Craig and Kelly Craig

Mailing Address: 41 Ffrost Drive, Durham, NH 03824

Telephone Number(s): (Work) 603-817-0880 (Home) 603-817-0880

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>
225-11-0-0-0	41 Ffrost Drive, Durham	0.95 acre corner lot, entirely wooded in back. 2,147 SF house on lot.	\$852,600

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# 225-11-0-0-0 Appeal Year Market Value \$ 600,000

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

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

Based on sales comps of similar houses in Durham, the assessed value given to the subject property is grossly higher than those

similar houses. All of the comps show houses that have been renovated inside, have more useable land, and unlike the subject

property, some are larger in size. One has an accessory dwelling unit. The photos on the attached document demonstrate

the level of renovation compared to the subject property. The subject property, unlike the comps, has a dated kitchen and bathrooms.

SECTION G. Sales, Rental and/or Assessment Comparisons

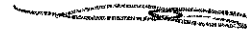
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
	19 Cutts Road, Durham	\$625,000 / 11.14.25		
	3 Ambler Way, Durham	\$646,000 / 1.16.26		
	27 Pinecrest Ln, Durham	\$650,000 / 10.24.25		
	4 Morgan Way, Durham	\$672,000 / 11.17.25		
	30 Frost Drive, Durham	\$679,000 / 1.15.26		

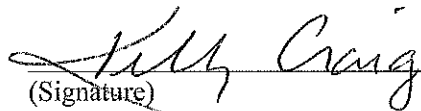
SECTION H. Certification by Party(ies) Applying

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: 2/24/2026



(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)

Comparable Address: 41 Ffrost Drive, Durham, NH

Abatement Request

Building and Lot Size: 2,147 SF / 0.95 acres

Date: 2/24/2026

Supporting Data for Abatement Request

41 Ffrost Drive, Durham, NH ⁶⁵²

- Original kitchen cabinetry in need of replacement
- Bathrooms need to be gutted and re-built
- Family room has original wall paneling
- Laundry is in the basement

3 Ambler Way, Durham, NH ⁶⁴⁶

House is **157 SF larger** and lot approximate same size as 41 Ffrost Drive

- Renovated kitchen ^{older}
- Upstairs laundry ^{older}
- Built-ins
- Wood tread stairs
- Stone wall and useable back yard

4 Morgan Way, Durham, NH ⁶⁷²

House is **235 SF larger** and lot approximate same size as 41 Ffrost Drive

- Renovated Kitchen ^{older}
- Renovated bathrooms ^{older}
- 4-season porch
- Expansive deck

19 Cutts Road, Durham, NH ⁶²⁵

Approximate same size house and lot as 41 Ffrost Drive

- Renovated kitchen ^{older}
- Upstairs laundry ^{older}
- Renovated bathrooms
- Wood-paneled entry
- Walk-out basement
- Landscaped yard
- Useable shed

27 Pinecrest Lane, Durham, NH ⁶⁵⁰

House is **968 SF larger** and lot is twice the size of 41 Ffrost Drive

- Renovated kitchen ^{older} ✓
- Renovated bathrooms ✓
- Includes accessory apartment
- Finished basement
- Upstairs laundry ✓
- Useable backyard

30 Ffrost Drive, Durham, NH ⁶⁷⁹

House is **78 SF larger** and lot approximate same size as 41 Ffrost Drive

- Renovated kitchen ✓ ✓
- Renovated bathrooms
- Expansive deck accessed by French doors
- Useable backyard

Subject Address: 41 Frost Drive, Durham, NH

Abatement Request

Building and Lot Size: 2,147 SF / 0.95 acres

Date: 2/24/2026

Opinion of Value - \$600,000 on 2.24.26 (source: Zillow)



Comparable Address: 19 Cutts Road, Durham, NH

Abatement Request

Building and Lot Size: 2,100 SF / 0.92 acres

Date: 2/24/2026

Sold for \$625,000 on 11.14.25 (source: Zillow)



Comparable Address: 3 Ambler Way, Durham, NH

Abatement Request

Building and Lot Size: 2,304 SF / 0.92 acres

Date: 2/24/2026

Sold for \$646,000 on 1.16.26 (source: Zillow)



Comparable Address: 27 Pinecrest Lane, Durham, NH

Abatement Request

Building and Lot Size: 3,115 SF / 2.02 acres

Date: 2/24/2026

Sold for \$650,000 on 10.24.25 (source: Zillow)



Comparable Address: 4 Morgan Way, Durham, NH

Abatement Request

Building and Lot Size: 2,382 SF / 0.99 acres

Date: 2/24/2026

Sold for \$672,000 on 11.17.25 (source: Zillow)



Comparable Address: 30 Frost Drive, Durham, NH

Abatement Request

Building and Lot Size: 2,225 SF / 0.98 acres

Date: 2/24/2026

Sold for \$679,000 on 1.15.26 (source: Zillow)





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

ABATEMENT RECOMMENDATION

DATE: June 2, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: N.M. Barrett Revocable Trust
Nicole May Barrett Trustee
206 Longmarsh Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 206 Long Marsh Road, Durham, NH 03824

PID: 227-37

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE: 2/27/26

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

ASSESSMENT APPEALED: \$842,620

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 owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$842,620 is too high. The basis for this belief is inaccurate condition ratings of both the house and the outbuildings listed on the property record card. Additionally, the abutting neighbors property, both land and building, have a significant hoarding issue.

ASSESSORS COMMENTS: The subject property is a colonial which is situated on 13.60 acres of land, 10 acres of which is receiving the discounted current use value. The home was constructed in 1990, has 2,940 sq ft of living area.

The property was inspected on 3/16/2026. During my inspection, it was noted that the overall condition of the home was more aligned with a good condition rating rather than very good. The homeowner made note of an overvalued outbuilding at \$12,200, this encompassed not one but several outbuildings, which after correcting their conditions, adding an old 24x24 shed that was not previously picked up, and removing a driveway are now valued at \$11,500. Additionally, minimal changes were made to the sketch. I would also suggest a -5 % reduction to the land condition due to adverse neighbor factors.

RECOMMENDATION: Based upon the above information, I recommend reducing the overall assessments from \$842,620 to \$812,320 and granting the abatement for the assessed value differences of \$30,300. This calculates to an abatement of **\$582.53** including interest (interest is calculated to a repayment date of June 19, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner N.M. Barrett Rev Trust
PID 227-37
Address 206 Long Marsh Road

WHAT WAS TAXED

Total Assessed Value	759,084	842,620
Exemption (solar,)		
Value Tax Applied To:	<u>759,084.00</u>	<u>842,620.00</u>

Credit (veterans,) - -

Tax Bill#:	119862	121322
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	6/3/2025	1/2/2026

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 7,716.09 15,900.24

Resulting in Taxes of:

Town	2,182.00	4,314.00
County	702.00	1,601.00
Local School	4,372.00	9,092.00
State School	459.00	893.00
Tax Calculated	<u>7,715.00</u>	<u>15,900.00</u>

Less Credit & 1st Bill
is the Amount Billed: 7,715.00 8,185.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	759,084	812,320
Exemption (solar,)	-	-
Value Tax Applied To:	<u>759,084.00</u>	<u>812,320.00</u>

Credit (veterans,) - -

Tax Bill#:	119862	121322
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	6/3/2025	1/2/2026

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 7,716.09 15,328.48

Resulting in Taxes of:

Town	2,182.00	4,159.00
County	702.00	1,543.00
Local School	4,372.00	8,765.00
State School	459.00	861.00
Tax Calculated	<u>7,715.00</u>	<u>15,328.00</u>

Less Credit & 1st Bill
is the Amount Billed: 7,715.00 7,613.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	572.00	572.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	381	168	
Interest Payable	-	10.53	10.53 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	582.53	582.53

RECEIVED
Town of Durham

FEB 27 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-51

Taxpayer Name: Barrett

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): 2022 N.M. Barrett Revocable Trust

Mailing Address: 206 Longmarsh Road, Durham NH 03824

Telephone Number(s): (Work) _____ (Home) 2102893333

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): Nicolle May Barrett, Trustee

Mailing Address: 206 Longmarsh Road, Durham NH 03824

Telephone Number(s): (Work) _____ (Home) 2102893333

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>227-37-0-0-0</u>	<u>206 Longmarsh Road</u>	<u>Tax Map 16, Lot 25-3</u>	<u>\$842,620</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.)

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# 227-37-0-0-0 Appeal Year Market Value \$ \$775,000

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
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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: 02/27/2029

Nicole May Baird
(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)

Abatement Application

2022 N.M. Barrett Revocable Trust
Nicolle Barrett, Trustee
206 Longmarsh Road, Durham NH 03824
Town Parcel ID: 227-37-0-0-0
Durham Tax Map 16, Lot 25-3

Section E: Reason For Abatement Application

Information on the tax card is incorrect, Cost/Market Valuation items have been assessed too high (refer to Section F).

Assessed value has not taken into consideration adverse conditions of adjacent/neighboring properties which affect value of my property compared to similar properties that do not have adverse conditions of neighboring properties in their proximity (refer to Section F).

Section F: Taxpayer's Opinion of Market Value

Tax card states street/road is paved – Street/road/driveway is not paved

Outbuilding has been appraised at \$12,200 – outbuilding has depreciated significantly (see pictures).

Depreciation code states VG – current conditions warrant a rating of Good or Fair: Several rotten door thresholds, several rotten window sills, house requires paint and rotten wood work, stairs to apartment have deteriorated significantly, cracked/loose tiles in kitchen (see pictures).

Depreciation % states 14 – level of depreciation on structure should be higher (see above).

The property at 220 Longmarsh Road has a significant hoarding problem. This property is at the entrance to the private drive leading to the last three properties on Longmarsh Road, including my property. The hoard has gotten significantly worse since I purchased the home the in 2023.

The hoarded property is approximately 6 acres in size. The house is completely hoarded as is the land surrounding the house. There are paths weaving throughout the 6 acres with items piled on both sides of the paths. The hoard extends to items being piled under the power lines in the open. Items are also piles on either side of the driveway leading all the way down to the road. There are approximately a half dozen cars no longer in working order scattered throughout the property. I have concerns that these vehicles may be leaching toxic chemicals, potentially contaminating groundwater (see pictures).

The hoard is now spreading to 208 Longmarsh Road where the owner of 220 Longmarsh is temporarily staying. This property is adjacent to my property. Items are starting to pile up and there are now two vehicles at this address no longer in working order parked at this property (see pictures).

People driving to my home for the first time always comment negatively on the impact it has on my property, some even commenting that it's going to make my property harder to sell. The conditions at 220 Longmarsh significantly depreciate the value of my home compared to similar homes appraised at the same value in Durham that do not have these adverse conditions in close proximity to their property.

I would be open to a site visit from the town to assess the current conditions of my property.

The hoarded property is approximately 6 acres in size. The house is completely hoarded as is the land surrounding the house. There are paths weaving throughout the 6 acres with items piled on both sides of the paths. The hoard extends to items being piled under the power lines in the open. Items are also piles on either side of the driveway leading all the way down to the road. There are approximately a half dozen cars no longer in working order scattered throughout the property. I have concerns that these vehicles may be leaching toxic chemicals, potentially contaminating groundwater (see pictures).

The hoard is now spreading to 208 Longmarsh Road where the owner of 220 Longmarsh is temporarily staying. This property is adjacent to my property. Items are starting to pile up and there are now two vehicles at this address no longer in working order parked at this property (see pictures).

People driving to my home for the first time always comment negatively on the impact it has on my property, some even commenting that it's going to make my property harder to sell. The conditions at 220 Longmarsh significantly depreciate the value of my home compared to similar homes appraised at the same value in Durham that do not have these adverse conditions in close proximity to their property.

I would be open to a site visit from the town to assess the current conditions of my property.



Shed



Shed



Shed



Rotten window sill



Rotten door threshold



Rotten door threshold



Cracked/lifting tile



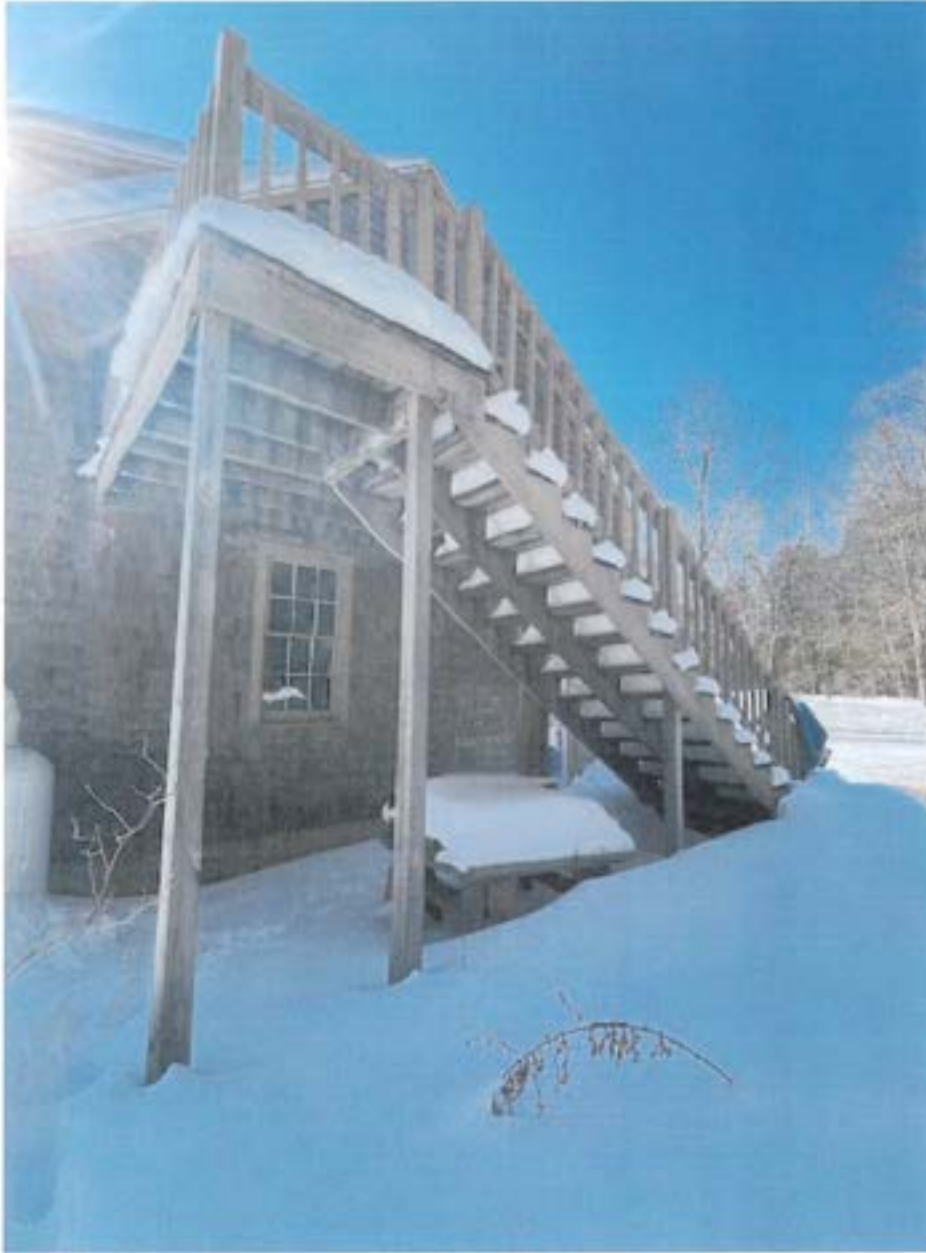
Cracked/lifting tile



House requires painting/woodwork



House requires painting



Stairs are deteriorated



Hoard under power lines



Hoard



Hoard



Hoard



Hoard



Non-functioning car



Non-functioning car



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

ABATEMENT RECOMMENDATION

DATE: June 1, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Lannamann & McNamee Family Revocable Trust
156 Packers Falls Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 156 Packers Falls Road, Durham, NH 03824

PID: 233-9

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: \$701,300

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.**



Lannamann & McNamee Family Revocable Trust, 156 Packers Falls Road

REASON FOR APPEAL: The taxpayer has applied for an abatement of their 2025 property taxes due to their belief that the assessment did not accurately reflect the common driveway encumbering their property.

ASSESSOR'S COMMENTS: The subject property is comprised of 3.04 acres, with a shared driveway. The house is a colonial built in 1983. During my inspection of the property on 4/3/26 with the owner, it was discovered that there were inaccurate dimensions on the property record card that needed corrections. Additionally, the applied condition adjustment to the land was -5 for the shared driveway. The common driveway that serves 5 homes in total is mainly encumbered on the applicants land. Therefore, a condition adjustment of -10 would be more appropriate.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$701,300 to \$677,100 and granting the abatement for the assessed value difference of \$24,200, This calculates to an abatement of **\$465.66** including interest (interest is calculated to a repayment date of June 19, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Lannamann & McNamee Family Revocable Trust
PID 233-9
Address 156 Packers Falls Road

WHAT WAS TAXED

Total Assessed Value	584,800	701,300
Exemption (solar,)	16,800.00	16,800.00
Value Tax Applied To:	<u>568,000.00</u>	<u>684,500.00</u>

Credit (veterans,) - -

Tax Bill#:	120036	121477
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2025	1/12/2026
Paid Date:	6/30/2025	12/28/2025

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 5,773.72 12,916.52

Resulting in Taxes of:

Town	1,633.00	3,505.00
County	525.00	1,301.00
Local School	3,272.00	7,386.00
State School	344.00	726.00
Tax Calculated	<u>5,774.00</u>	<u>12,918.00</u>

Less Credit & 1st Bill
is the Amount Billed: 5,774.00 7,144.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	584,800	677,100
Exemption (solar,)	16,800.00	16,800.00
Value Tax Applied To:	<u>568,000.00</u>	<u>660,300.00</u>

Credit (veterans,) - -

Tax Bill#:	120036	121477
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2025	1/12/2026
Paid Date:	6/30/2025	12/28/2025

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 5,773.72 12,459.86

Resulting in Taxes of:

Town	1,633.00	3,381.00
County	525.00	1,255.00
Local School	3,272.00	7,125.00
State School	344.00	700.00
Tax Calculated	<u>5,774.00</u>	<u>12,461.00</u>

Less Credit & 1st Bill
is the Amount Billed: 5,774.00 6,687.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	457.00	457.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	354	173	
Interest Payable	-	8.66	8.66 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	465.66	465.66

RECEIVED
Town of Durham

FEB 27 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-46

Taxpayer Name: Lannamann

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Lannamann & McNamee Family Rev. Trust

Mailing Address: 156 Packers Falls Rd. Durham, NH 03824

Telephone Number(s): (Work) _____ (Home) 603-988-7223

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): John W. Lannamann

Mailing Address: 156 Packers Falls Rd. Durham, NH 03824

Telephone Number(s): (Work) _____ (Home) 603-988-7223

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>
233-9-0-0-0	156 Packers Falls Rd.	Residence	\$701,300

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.)

(Reason: Disproportionality: 1. incorrect description). Our lot is part of a "pork chop" subdevelopment in which 5 homes share a common driveway over a deeded right-of-way. As illustrated in the two graphics included here, the ROA for 4 of the homes passes mostly over our land, effectively making a third of our total acreage a common driveway. This land should not be assessed at the same rate as private land since it is effectively a common space, similar to current use land.

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# #233-9-0-0-0 Appeal Year Market Value \$ \$647,833.33

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

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

(Continued from bottom of page 2.) We have included a copy of the tax map showing the pork chop division.

By overlaying the tax map on a Google Earth map, we are able see that almost a full acre (.92%) of our 3.04 acres is dedicated to the common driveway. The new assessment of our land is \$160,400. We question whether the assessor properly adjusted for the impact of the common drive, which is 1/3 of our total acreage.

SECTION G. Sales, Rental and/or Assessment Comparisons

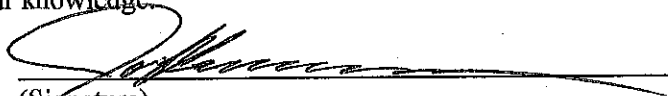
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
Unable to find other comparisons of other recent sales which included a shared drive.				

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: 2/26/2026


(Signature)

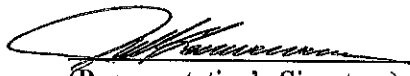
(Signature)

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: 2/26/2026

 (TRUSTEE)
(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: _____

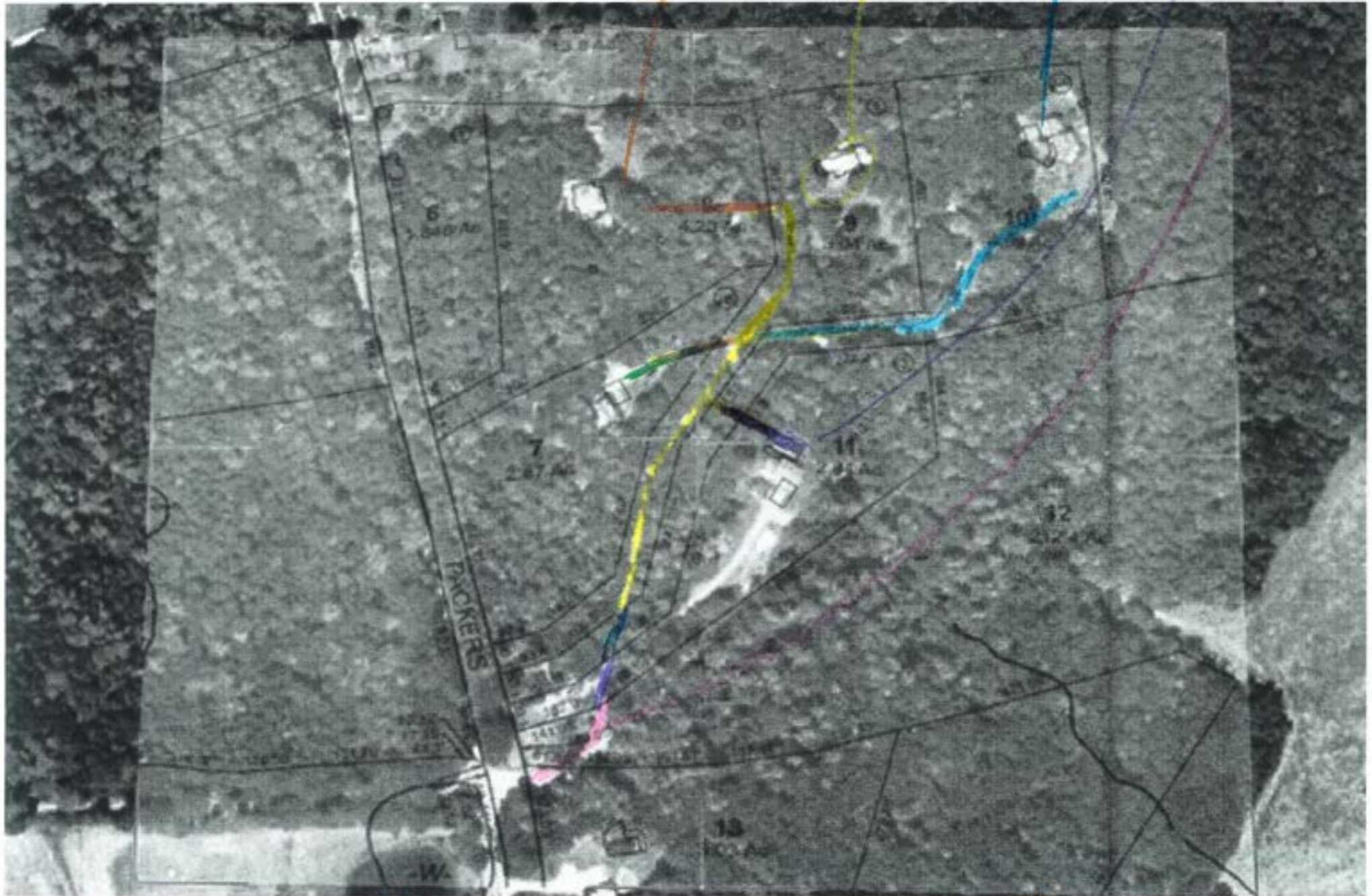
(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

LOT #8 LOT #9 LOT #10 LOT #11 #12



TAX MAP OVERLAY ON GOOGLE EARTH. NOTE YELLOW SECTION IS THE COMMON DRIVE PASSING OVER $\frac{1}{3}$ OF #233-9-0-0-0 LOT 9'S (LANNAMONY/McNAMEE) TOTAL ACREAGE.



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

ABATEMENT RECOMMENDATION

DATE: June 1, 2026

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Gordon Trafton Revocable Trust
175 Packers Falls Road
Durham, NH 03824

REPRESENTATIVE: N/A

PROPERTY LOCATION: 175 Packers Falls Road, Durham, NH 03824

PID: 233-61

PROPERTY TAX YEAR(S) APPEALED: 2025

APPLICATION FILING DATE W/MUNICIPALITY: March 1, 2026

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

ASSESSMENT APPEALED: \$856,600

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.**



Gordon Trafton Revocable Trust, 175 Packers Falls 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 when comparing a price per square foot to comparable sales and due to data inaccuracies.

ASSESSOR'S COMMENTS: The subject property is comprised of 5.46 acres of land along the Lamprey River. The house is a colonial built in 1980, with an addition done in 2003. During my inspection of the property on 3/25/26 with the owner, it was discovered that there were several errors on the property record card that needed corrections, including inaccurate dimensions and a grade and condition change. Included in the condition change was an additional amount of functional depreciation for the narrowness of all stairways in the house, which is abnormal for a house built circa 1980. The age and condition of the major components of the home are more accurate of a condition rating of good, instead of very good. Additionally, a condition adjustment to the land should be made for the shared driveway and to the excess land for the access to the waterfrontage. The homeowner relied on a price per square foot when utilizing the comparable sales, however they did not include the square footage of their finished basement area in the calculation. Once this is factored in their total finished area would be 2,749 square feet, rather than the 1,798 utilized. With this in mind my recommendation below brings their square foot value in line with those of the comparables.

RECOMMENDATION: I recommend, based on these factors, reducing the overall assessment from \$856,800 to \$775,100 and granting the abatement for the assessed value difference of \$81,700, This calculates to an abatement of **\$1,569.38** including interest (interest is calculated to a repayment date of May 8, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

Town of Durham, NH
Property Tax Bill Calculation

Owner Gordon Trafton Revocable Trust
PID 233-61
Address 175 Packers Falls Road

WHAT WAS TAXED

Total Assessed Value	644,100	856,800
Exemption (solar,)	19,200.00	19,200.00
Value Tax Applied To:	<u>624,900.00</u>	<u>837,600.00</u>

Credit (veterans,) - -

Tax Bill#:	120055	121459
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2025	1/12/2026
Paid Date:	7/7/2025	1/14/2026

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 6,352.11 15,805.51

Resulting in Taxes of:

Town	1,797.00	4,289.00
County	578.00	1,591.00
Local School	3,599.00	9,038.00
State School	378.00	888.00
Tax Calculated	<u>6,352.00</u>	<u>15,806.00</u>

Less Credit & 1st Bill
is the Amount Billed: 6,352.00 9,454.00

WHAT SHOULD HAVE BEEN TAXED

Total Assessed Value	644,100	775,100
Exemption (solar,)	19,200.00	19,200.00
Value Tax Applied To:	<u>624,900.00</u>	<u>755,900.00</u>

Credit (veterans,) - -

Tax Bill#:	120055	121459
PropTax Issue 1 st or 2 nd	1	2
Due Date:	7/3/2025	1/12/2026
Paid Date:	7/7/2025	1/14/2026

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 6,352.11 14,263.83

Resulting in Taxes of:

Town	1,797.00	3,870.00
County	578.00	1,436.00
Local School	3,599.00	8,156.00
State School	378.00	801.00
Tax Calculated	<u>6,352.00</u>	<u>14,263.00</u>

Less Credit & 1st Bill
is the Amount Billed: 6,352.00 7,911.00

WHAT SHOULD BE ABATED

Difference in Billed-SHB = Abate	-	1,543.00	1,543.00 = To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	6/19/2026	
Number of Days of Interest =	347	156	
Interest Payable	-	26.38	26.38 = Interest Owed
Less Previously Abated Amount of			
Total To Be Abated	-	1,569.38	1,569.38

RECEIVED
Town of Durham

MAR 01 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-54

Taxpayer Name: Trafton

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Gordon Trafton Rev Trust - Daniel Gordon and Amy Trafton

Mailing Address: 175 Packers Falls Rd Durham NH

Telephone Nos.: (Home) 603-659-8977 (Cell) 603-396-2775 (Work) - (Email) Mayamae@comcast.net

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>
<u>233-61-0-0-0</u>	<u>175 Packers Falls Rd</u>	<u>HOUSE/LAND</u>	<u>\$ 856,800</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>
NA			

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.) *See attached information.*

The assessment is disproportionate to market value supported by comparable sales, per square foot cost, square footage, incorrect grade, lack of river access, shared and not private driveway, steep stairs.

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# 233-61-0-0-0 Appeal Year Market Value \$ 710,000

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

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.) See also Summary page
Square foot price - Ours is 36.9% more than the average of the 14 comparisons.

Square footage - Ours is 30.4% less than the average of the 14 comparisons.

Grade - Should be Average +10, not Average +20.

~~Shared driveway is not/has not been considered.~~

~~Steep stairs negatively impact market value per local realtor.~~

~~Lack of usable access to the Hampton river.~~

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/included 14 sales of Durham homes between
2023 and 2025.

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: _____

Amy S. Trafton / Amy S. Trafton, Trustee
(Signature)

Amy Trafton
(Print Name)

[Handwritten Signature]
(Signature)

Daniel Gordon
(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)

Abatement Application- **SUMMARY**

Tax Year Applied- 2025

175 Packers Falls Road Durham, NH 233-61-0-0-0

Year Built- 1980 Total Living Area- 1,798 square feet

Page 2 Section E: Reasons for Abatement Application

1. Grade is currently shown as Average +20. The grade should be Average + 10 per Town Assessor, Darcy Freer, per our previous conversations.
2. We have shared driveway with 2 other lots. This is not and has not been reflected in the assessments, per Darcy Freer, it should have been and should be now.
3. In looking at a total of 14 Durham sales between 2023 and 2025 (included with this application) of homes most like ours in style and size, the average square foot price is \$328.23 which is **36.9% LESS** per square foot than our house. Ours is **\$476.53/SF**.
4. Per a local Durham realtor with whom we met in October 2025, it was her opinion that our square footage is considerably less than other homes with a similar assessment. The average total finished square footage of the 14 home sales referenced in #3, the average square footage of those is 2,443 square feet. Ours is 1,798 square feet, 30.4% less than the average.
5. The stairs in our home are steep and narrow and the realtor had some concerns that the stairs adversely affect value of the home compared to other similar properties.
6. Though our property has frontage on the Lamprey River, there is no usable access/no deepwater access to the river from our property as it is too steep. This lack of access to the river should be reflected in the assessment.

Residential **Single Family** **5 Meader Lane**
4958071 **Durham** **NH 03824**
Closed **Unit/Lot #**

Listed: 6/21/2023 **\$725,000**
Closed: 7/14/2023 **\$715,000**
DOM: 4



County NH-Strafford
VilIDstLoc
Year Built 1995
Architectural Style Colonial
Color Grey
Total Stories 2
Taxes TBD No
TaxAnnIAmt \$12,000.00
Tax Year 2022
Tax Year Notes

Rooms Total 9
Bedrooms Total 3
Bathrooms Total 3
Bathrooms Full 2
Bathrooms Three Quarter 0
Bathrooms Half 1
Bathrooms One Quarter 0
Total Finished Area 2,772
Total Area 3,556
Lot Size Acres 1.00
Lot Size Square Feet 43,560
Footprint

Date Initial Showings Begin

Directions Route 108 to Stagecoach Road, left onto Ross Road, left onto Meader Lane, second driveway on the left.

Public Remarks Immaculately maintained Colonial nestled off the road in the beautiful and sought after Stagecoach subdivision in Oyster River. Open concept floor plan with hardwood throughout the first floor make this home a delight to entertain in. Large eat in kitchen features sile stone counter tops, and stainless steel appliances, with large windows looking out to the back yard. The first floor also offers a formal dining room, an office/guest room with pocket doors, and a warm and inviting great room with cathedral ceiling and wood stove insert. Second floor showcases a large primary bedroom with ensuite and two large closets, two large bedrooms, and second floor laundry. The 19x14 screened in porch off the kitchen overlooks stone walls and a nicely landscaped private back yard that abuts 100's of acres in conservation land. The basement provides mudroom off the two car garage, and a finished room that would make a great gym, playroom, or craft room. You will be proud to call this home. Showings begin on Saturday, June 24 at the Open House.

STRUCTURE

Construction Status Existing
Rehab Needed No
Construction Materials Wood Frame, Wood Exterior
Foundation Details Poured Concrete
Roof Architectural Shingle
Basement Yes
Basement Description Partially Finished, Interior Stairs, Walkout, Interior Access, Exterior Access
Basement Access Type Interior
Garage Yes
Garage Capacity 2

Estimated Completion

Above Grade Finished Area 2,380
List \$/SqFt Fin ABV Grade \$304.62
Above Grade Finished Area Source Assessor
Above Grade Unfinished Area 0
Above Grade Unfinished Area Source Assessor
Below Grade Finished Area 392
List \$/SqFt Fin Below Grade \$1,849.49
Below Grade Finished Area Source Assessor
List \$/SqFt Fin Total \$261.54 - LISTED PRICE
Below Grade Unfinished Area 784
Below Grade Unfinished Area Source Assessor
Total Below Grade Area
Total Below Grade Area Source

ROOMS	DIMS. / LVL	ROOMS	DIMS. / LVL
Kitchen		1	
Eat-in Kitchen		1	
Dining Room		1	
Living Room		1	
Office/Study		1	
Primary BR Suite		2	
Bedroom		2	
Bedroom		2	
Exercise Room		8	
Mudroom		8	
Porch		1	

PUBLIC RECORDS

DeedRecTy Warranty
Total Deeds
Deed Book 4303
Deed Page 0863
Deed 2 Book
Deed 2 Page
PlanSurv#
Property ID
Zoning R
Map 22
Block 0
Lot 232
SPAN#
Tax Class
Tax Rate 29.04
Current Use No
Land Gains No
Assessment Year
Assessment Amount
Special Assessments

#257.94/SF
 SOLD PRICE

LOT & LOCATION

Development / Subdivision
Owned Land
Common Land Acres
Road Frontage TBD
Road Frontage Type Public
Road Frontage Length
ROW Length
ROW Width
ROW Parcel Access
ROW to other Parcel
School District Oyster River Cooperative
Elementary School
Middle/Jr School Oyster River Middle School
High School Oyster River High School
Lot Features Landscaped, Secluded, Subdivision, Abuts Conservation, Neighborhood
Surveyed Unknown
Surveyed By

Waterfront Property
Water View
Water Body Access
Water Body Name
Water Body Type
Water Frontage Length
Waterfront Property Rights
Water Body Restrictions

UTILITIES

Heating Oil, Baseboard, Hot Water, Multi Zone
Cooling None
Water Source Community
Sewer Private, Septic
Electric 200+ Amp Service, Circuit Breaker(s)

Internet Cable Internet

Fuel Company
Electric Company
Cable Company
Phone Company
Internet Service Provider

FEATURES

Exterior Features Natural Shade, Enclosed Porch
Driveway Paved
Parking Features Auto Open, Direct Entry, Driveway, Garage, Off Street,
Parking Spaces 5, Paved, Underground
Flooring Carpet, Hardwood, Vinyl Plank
Interior Features Cathedral Ceiling, Ceiling Fan, Dining Area, Wood
Fireplace, 1 Fireplace, Kitchen/Dining, Laundry Hook-ups, Primary BR w/ BA
, Walk-in Closet, Walk-in Pantry, Wood Stove Insert

Appliances Dishwasher, Dryer, Microwave, Electric Range, Refrigerator,
Washer, Water Heater off Boiler

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determined By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee \$700.00 **Yearly** **Fee Includes** Water
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmnt
Rented
Rental Amount

Possession At Closing
Flood Zone Unknown
Seasonal No
Easements Unknown
Covenants Yes
Resort
Right of First Refusal

Exclusions

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

Heating Propane, Hot Water
Cooling None
Water Source Public
Sewer Public
Electric 200+ Amp Service

UTILITIES

Utilities Cable at Site
Internet Cable Internet

Fuel Company
Electric Company
Cable Company
Phone Company
Internet Service Provider

FEATURES

Driveway Concrete

Appliances Electric Cooktop, Dishwasher, Disposal, Dryer, Microwave, Refrigerator, Washer
Other Equipment Wood Stove, Standby Generator

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determined By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Flood Zone No
Seasonal No
Easements
Covenants Unknown
Resort
Right of First Refusal

Sale Includes Home Warranty, Outbuilding
Exclusions

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

Residential Single Family 46 Ross Road Durham NH 03824 Unit/Lot #

Listed: 7/13/2023 \$752,000 Closed: 8/30/2023 \$743,000 DOM: 10



County NH-Strafford VillDStLoc Year Built 1999 Architectural Style Colonial Color Total Stories 2 Taxes TBD No TaxAnnAmt \$11,604.00 Tax Year 2022 Tax Year Notes

Rooms Total 9 Bedrooms Total 4 Bathrooms Total 3 Bathrooms Full 2 Bathrooms Three Quarter 0 Bathrooms Half 1 Bathrooms One Quarter 0 Total Finished Area 2,642 Total Area 3,698 Lot Size Acres 1.43 Lot Size Square Feet 62,291 Footprint

Date Initial Showings Begin

Directions From Route 108 turn onto Stagecoach Road. (LEFT if traveling South From Durham, RIGHT if traveling North from Newmarket) From Stagecoach Road, take a LEFT onto Ross Road. Stay STRAIGHT on Ross Road past Meader Lane. The property is marked with the # 46 and will be on the left side of the road.

Public Remarks Lovely 4 bedroom, 2.5 bath colonial in Durham's sought after Stagecoach Farms neighborhood, set on a private outer lot abutting acres of conservation land and walking trails. The gracious front door welcomes you into a sunny 1st floor entryway to find gleaming hardwood floors throughout. The modern kitchen, with marble counters, stainless steel appliances, cherry cabinets and pantry, offers an amazing eat-in nook for drinking your morning coffee and enjoying views of stonewalls and lush woodlands. A dining room, a family room with a gas fireplace for cozy nights, a beautiful living room for entertaining, and a half bath complete your 1st floor living. The back staircase arrives in a generous, open space perfect for a reading nook, office, or whatever you can imagine. Enter the peaceful, primary en-suite with tray ceiling, whirlpool tub, and walk-in closet. Three additional bedrooms, a full bath, and 2nd floor laundry are accessible from the upstairs hallway. The spacious 4th bedroom, with its own heating zone, offers endless bonus room possibilities. This home has been lovingly maintained with a whole house generator recently added. The large, well insulated basement is perfect for storage or for finishing. Walk the endless trails that surround the neighborhood; pop into downtown Newmarket or Durham for dinner. Easy access to Rte 101 and Rte 95, Amtrak trains, and C&J Bus service to Boston or NYC. SHOWINGS BEGIN AT OPEN HOUSES: Fri 7/14 3:00-6:00 & Sat 7/15 12:00-3:00.

STRUCTURE

Construction Status Existing Estimated Completion Rehab Needed Construction Materials Wood Frame, Clapboard Exterior Foundation Details Concrete Roof Architectural Shingle Basement Yes Basement Description Bulkhead, Concrete, Concrete Floor, Full, Storage Space, Unfinished, Interior Access, Exterior Access Basement Access Type Interior Garage Yes Garage Capacity 2

Above Grade Finished Area 2,642 List \$/SqF Fin ABV Grade \$284.63 Above Grade Finished Area Source Public Records Above Grade Unfinished Area 0 Above Grade Unfinished Area Source Public Records Below Grade Finished Area 0 List \$/SqF Fin Below Grade Below Grade Finished Area Source Public Records List \$/SqF Fin Total \$284.63 - LISTED PRICE Below Grade Unfinished Area 1,056 Below Grade Unfinished Area Source Public Records Total Below Grade Area Total Below Grade Area Source

Table with 4 columns: ROOMS, DIMS. / LVL, ROOMS, DIMS. / LVL. Lists rooms like Living Room, Dining Room, Family Room, etc. with dimensions and counts.

DeedRecTy Warranty Total Deeds Deed Book 4382 Deed Page 0286 Deed 2 Book Deed 2 Page PlanSurv# Property ID Zoning Residential

PUBLIC RECORDS

Map 232 Block 0 Lot 35 SPAN# Tax Class Tax Rate Current Use Land Gains Assessment Year Assessment Amount Special Assessments

\$ 281.23 / SF SOLD PRICE

LOT & LOCATION

Development / Subdivision Stagecoach Farms Owned Land Common Land Acres Road Frontage Yes Road Frontage Type Paved, Public Road Frontage Length 100 ROW Length ROW Width ROW Parcel Access Unknown ROW to other Parcel School District Oyster River Cooperative Elementary School Mast Way School Middle/Jr School Oyster River Middle School High School Oyster River High School Lot Features Country Setting, Landscaped, Sloping, Subdivision, Walking Trails, Wooded, Abuts Conservation, Near Paths, Neighborhood Surveyed Unknown Surveyed By

Waterfront Property Water View Water Body Access Water Body Name Water Body Type Water Frontage Length Waterfront Property Rights Water Body Restrictions

UTILITIES

Heating Propane, Oil, Baseboard, Gas Heater, Multi Zone
Cooling None
Water Source Community, Drilled Well, Private
Sewer Leach Field, Private, Septic
Electric 200+ Amp Service

Utilities Cable Available

Fuel Company Eastern Propane
Electric Company Eversource
Cable Company Fidium
Phone Company n/a
Internet Service Provider

FEATURES

Exterior Features Garden Space, Natural Shade, Double Pane Window(s)
Driveway Common/Shared, Paved
Parking Features Auto Open, Direct Entry, Driveway, Garage, Attached
Flooring Carpet, Hardwood, Vinyl
Interior Features Attic with Hatch/Skuttle, Ceiling Fan, Dining Area, Gas Fireplace, Primary BR w/ BA, Vaulted Ceiling, Walk-In Closet, Whirlpool Tub , 2nd Floor Laundry, Smart Thermostat

Appliances Dishwasher, Dryer, Microwave, Gas Range, Refrigerator, Washer, Water Heater off Boiler, Oil Water Heater
Other Equipment Dehumidifier, Standby Generator

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determnd By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmnt
Rented
Rental Amount

Flood Zone Unknown
Seasonal No
Easements Yes
Covenants Yes
Resort No
Right of First Refusal

Exclusions Stained glass fixtures in dining room and in breakfast nook.
Documents Available Covenants, Town Approvals

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

Residential Single Family
5008321
Closed

19 Tall Pines Road
Durham NH 03824
Unit/Lot #

Listed: 8/6/2024 \$750,000
Closed: 9/9/2024 \$755,000
DOM: 4



County NH-Strafford
VillDstLoc
Year Built 1985
Architectural Style Colonial
Color Grey
Total Stories 2
Taxes TBD No
TaxAnnIAmt \$16,161.00
Tax Year 2023
Tax Year Notes

Rooms Total 8
Bedrooms Total 5
Bathrooms Total 3
Bathrooms Full 2
Bathrooms Three Quarter 1
Bathrooms Half 0
Bathrooms One Quarter 0
Total Finished Area 2,640
Total Area 4,528
Lot Size Acres 23.50
Lot Size Square Feet 1,023,660
Footprint

Date Initial Showings Begin

Directions



Public Remarks STUNNING piece of land located at the end of a cul-de-sac on 23.5 acres of land in Durham, with a beautiful main house and separate guest house! If you're looking for a home you can put your own sweat equity into to reap a wonderful return on investment, look no further! The main house needs lots of cosmetics and minor improvements and the guest house needs much more, but it comes fully pre-inspected (including septic inspections - one each for main house and guest house) and is ready for you to roll up your sleeves and bring this amazing property back to life! Built by the current owner, the home offers an enchanting driveway up to the picture-perfect spot surrounded by woods, offering the utmost privacy. Gleaming hardwood floors in the main house, plus two fireplaces (in living room and primary bedroom), lots of space and 5 bedrooms/3 bathrooms offers a wonderful size home for versatility. The screened-in porch is such a lovely place to sit in the morning with coffee or in the evening to enjoy a bug-free retreat. The 1 bedroom and 1 bath guest house will be such a huge bonus when fixed up to its potential! But WOW, this piece of land and the location is just gorgeous! Come see for yourself and fall in love with this home and all the potential it holds! Property to be sold "as-is"

STRUCTURE

Construction Status Existing
Rehab Needed Yes
Construction Materials Wood Frame
Foundation Details Concrete
Roof Asphalt Shingle
Basement Yes
Basement Description Unfinished
Basement Access Type Interior
Garage Yes
Garage Capacity 2

Estimated Completion

Above Grade Finished Area 2,640
List \$/SqFt Fin ABV Grade \$284.09
Above Grade Finished Area Source Assessor
Above Grade Unfinished Area 384
Above Grade Unfinished Area Source Assessor
Below Grade Finished Area 0
List \$/SqFt Fin Below Grade
Below Grade Finished Area Source Assessor
List \$/SqFt Fin Total \$284.09 -- LISTED PRICE
Below Grade Unfinished Area 1,504
Below Grade Unfinished Area Source Assessor
Total Below Grade Area
Total Below Grade Area Source

ROOMS DIMS. / LVL ROOMS DIMS. / LVL

DeedRecTy Warranty
Total Deeds
Deed Book 1167
Deed Page 0222
Deed 2 Book
Deed 2 Page
PlanSurv#
Property ID
Zoning R

PUBLIC RECORDS

Map 235
Block 0
Lot 20
SPAN#
Tax Class
Tax Rate
Current Use Yes
Land Gains
Assessment Year 2023
Assessment Amount \$789,107
Special Assessments

#285.99/SF
SOLD PRICE

LOT & LOCATION

Development / Subdivision
Owned Land
Common Land Acres

School District
Elementary School
Middle/Jr School
High School

Road Frontage Yes
Road Frontage Type Public
Road Frontage Length 106

Lot Features Country Setting, Stream, Subdivision, Wooded

ROW Length
ROW Width
ROW Parcel Access
ROW to other Parcel

Surveyed Unknown
Surveyed By

Waterfront Property
Water View
Water Body Access
Water Body Name
Water Body Type
Water Frontage Length
Waterfront Property Rights
Water Body Restrictions

UTILITIES

Heating Oil, Hot Water
Cooling None
Water Source Private
Sewer Private
Electric Circuit Breaker(s)

Utilities Phone, Cable Available
Internet Cable Internet

Fuel Company
Electric Company
Cable Company
Phone Company
Internet Service Provider

FEATURES

Exterior Features Garden Space, Guest House, Natural Shade
Driveway Paved
Flooring Hardwood, Other, Tile

Appliances Dishwasher, Electric Range, Refrigerator, Water Heater off Boiler
Other Equipment Smoke Detector

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determined By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Possession At Closing
Flood Zone Unknown
Seasonal No
Easements Unknown
Covenants Yes
Resort
Right of First Refusal

Exclusions
Documents Available Covenants, Deed, Property Disclosure, Septic Report, Tax Map

Financing Options Cash, Conventional, Other, Rehab Loan

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

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Page 1 of 3

Residential Single Family
4989095
Closed

7 Ambler Way
Durham NH 03824
Unit/Lot #

Listed: 3/25/2024 \$685,000
Closed: 5/6/2024 \$685,000
DOM: 8



County NH-Strafford
VillDstLoc
Year Built 1970
Architectural Style Colonial
Color
Total Stories 2
Taxes TBD No
TaxAnnlAmt \$9,397.00
Tax Year 2022
Tax Year Notes

Rooms Total 9
Bedrooms Total 4
Bathrooms Total 3
Bathrooms Full 2
Bathrooms Three Quarter 0
Bathrooms Half 1
Bathrooms One Quarter 0
Total Finished Area 2,586
Total Area 3,258
Lot Size Acres 0.92
Lot Size Square Feet 40,075
Footprint

Date Initial Showings Begin

Directions



Property Panorama VTour

Public Remarks Welcome to Durham NH! This is a nicely matured and wooded neighborhood with easy access to UNH and Oyster River schools! This home has hardwood and tile throughout, stainless steel appliances and lots of natural light. You would never know, while sitting in the shade on your back deck, but you're also just minutes from the highway to Boston, Portsmouth or Portland ME. Great commuter location! This home comes pre-inspected. Showings begin on Thursday 3/28. Open House on Saturday 3/30 from 9-11am.

STRUCTURE

Construction Status Existing
Rehab Needed No
Construction Materials Wood Frame
Foundation Details Concrete
Roof Asphalt Shingle
Basement Yes
Basement Description Full, Partially Finished, Interior Access
Basement Access Type Interior
Garage Yes
Garage Capacity 2

Estimated Completion

Above Grade Finished Area 2,298
List \$/SqFt Fin ABV Grade \$298.09
Above Grade Finished Area Source Public Records
Above Grade Unfinished Area 0
Above Grade Unfinished Area Source Public Records
Below Grade Finished Area 288
List \$/SqFt Fin Below Grade \$2,378.47
Below Grade Finished Area Source Public Records
List \$/SqFt Fin Total \$264.89
Below Grade Unfinished Area 672
Below Grade Unfinished Area Source Public Records
Total Below Grade Area
Total Below Grade Area Source

LISTED +
SOLD
PRICE

ROOMS DIMS. / LVL ROOMS DIMS. / LVL

DeedRecTy Quit Claim
Total Deeds
Deed Book 4948
Deed Page 793
Deed 2 Book
Deed 2 Page
PlanSurv#
Property ID
Zoning RB

PUBLIC RECORDS

Map 206
Block 206
Lot 25
SPAN#
Tax Class
Tax Rate
Current Use
Land Gains
Assessment Year 2022
Assessment Amount
Special Assessments

LOT & LOCATION

Development / Subdivision
Owned Land Yes
Common Land Acres
Road Frontage TBD
Road Frontage Type Cul-de-Sac, Paved, Public
ROW Length
ROW Width
ROW Parcel Access
ROW to other Parcel

School District Oyster River Cooperative
Elementary School
Middle/Jr School
High School
Lot Features Landscaped
Surveyed Unknown
Surveyed By

Waterfront Property No
Water View No
Water Body Access No
Water Body Name
Water Body Type
Water Frontage Length
Waterfront Property Rights
Water Body Restrictions

UTILITIES

Heating Oil, Baseboard
Cooling Attic Fan
Water Source Drilled Well
Sewer 1250 Gallon, Leach Field, Private
Electric 100 Amp Service

Utilities Cable Available
Internet High Speed Intrnt Avail

Fuel Company
Electric Company
Cable Company
Phone Company
Internet Service Provider

FEATURES

Driveway Paved
Flooring Ceramic Tile, Hardwood
Interior Features 1 Fireplace, Hearth, 1st Floor Laundry

Appliances Dishwasher, Dryer, Microwave, Electric Range, Refrigerator, Washer

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determnd By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3
Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Flood Zone No
Seasonal No
Easements No
Covenants Unknown
Resort
Right of First Refusal

Exclusions

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

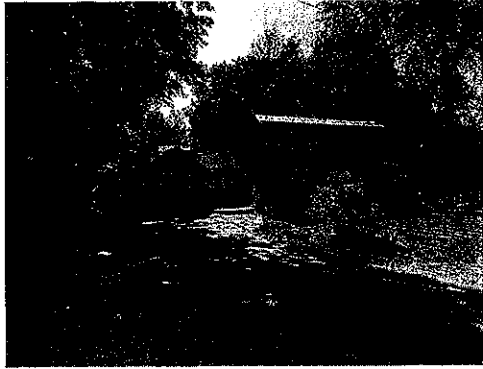
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Page 1 of 3

Residential **Single Family**
4955797
Closed

10 Woodside Road
Durham **NH 03824**
Unit/Lot #

Listed: 6/5/2023 **\$650,000**
Closed: 7/6/2023 **\$775,000**
DOM: 3



County NH-Strafford
VillDstLoc
Year Built 1952
Architectural Style Colonial
Color White
Total Stories 2.5
Taxes TBD No
TaxAnnIAmt \$10,512.00
Tax Year 2022
Tax Year Notes

Rooms Total 10
Bedrooms Total 4
Bathrooms Total 3
Bathrooms Full 1
Bathrooms Three Quarter 1
Bathrooms Half 1
Bathrooms One Quarter 0
Total Finished Area 2,392
Total Area 3,736
Lot Size Acres 0.34
Lot Size Square Feet 14,810
Footprint

Date Initial Showings Begin

Directions Madbury Road to Woodside Road, house second to last on left

Public Remarks Well maintained and tastefully updated. The location is within walking distance to downtown Durham, schools and the campus to UNH. The home consists of beautiful hardwood floors throughout including updated granite countertops and vanities. The main living area has a living room with a wood burning fireplace, eat-in kitchen with plenty of cabinet space, a separate dining room, full bath and an office/study. Connected to the office is an enclosed brick patio which can be used for a greenhouse. There is a legal accessory apartment consisting of one bedroom with a 3/4 bath and its own entrance. There are 3 bedrooms with a full bath on the second floor including a staircase leading to a full attic which can easily be finished for additional living space. The exterior has been landscaped with shrubbery, perennials and the perfect size lawn area. The home is within 1 mile to Route 4 which is a major route connecting central NH to the seacoast. The home is currently vacant and is awaiting its new owners.

STRUCTURE

Construction Status Existing
Rehab Needed No
Construction Materials Wood Frame, Clapboard Exterior
Foundation Details Block
Roof Architectural Shingle
Basement Yes
Basement Description Concrete Floor, Crawl Space, Full, Exterior Stairs, Interior Stairs, Interior Access, Exterior Access
Basement Access Type Walkout
Garage No
Garage Capacity

Estimated Completion

Above Grade Finished Area 2,392
List \$/SqFt Fin ABV Grade \$271.74
Above Grade Finished Area Source Public Records
Above Grade Unfinished Area 624
Above Grade Unfinished Area Source Public Records
Below Grade Finished Area 0
List \$/SqFt Fin Below Grade
Below Grade Finished Area Source Public Records
List \$/SqFt Fin Total \$271.74
Below Grade Unfinished Area 720
Below Grade Unfinished Area Source Public Records
Total Below Grade Area
Total Below Grade Area Source

LISTED PRICE

\$ 324/SF SALES PRICE

ROOMS	DIMS. / LVL	ROOMS	DIMS. / LVL
Kitchen	12 x 10	1 Greenhouse Room	11 x 19
Dining Room	10 x 11		
Breakfast Nook	8 x 13		
Living Room	23 x 12		
Bedroom with Bath	14 x 13 8 x 5		
Bathroom Half			
Bedroom	9 x 11		
Bedroom	11 x 13		
Bedroom	10.5 x 23		
Bathroom Full			
Office/Study	11 x 18		

1 DeedRecTy Warranty
Total Deeds
Deed Book 4574
Deed Page 168
Deed 2 Book
Deed 2 Page
PlanSurv#
Property ID
Zoning Residential

PUBLIC RECORDS

Map 105
Block 00
Lot 93
SPAN#
Tax Class
Tax Rate 29.04
Current Use No
Land Gains No
Assessment Year
Assessment Amount
Special Assessments

LOT & LOCATION

Development / Subdivision
Owned Land
Common Land Acres
Road Frontage Yes
Road Frontage Type Paved, Privately Maintained
ROW Length
ROW Width
ROW Parcel Access
ROW to other Parcel

School District Oyster River Cooperative
Elementary School Moharimet School
Middle/Jr School Oyster River Middle School
High School Oyster River High School
Lot Features City Lot, Landscaped, Street Lights, Subdivision, Near Paths, Near Shopping, Neighborhood, Near Public Transportatn
Surveyed Unknown
Surveyed By

Waterfront Property No
Water View No
Water Body Access No
Water Body Name
Water Body Type
Water Frontage Length
Waterfront Property Rights
Water Body Restrictions

UTILITIES

Heating Oil, Wood, Baseboard, Steam
Cooling None
Water Source Public
Sewer Public
Electric Circuit Breaker(s)

Internet Cable Internet

Fuel Company Rymes
Electric Company Eversource
Cable Company Xfinity
Phone Company
Internet Service Provider

FEATURES

Exterior Features Deck, Garden Space, Natural Shade, Outbuilding, Patio
Driveway Paved
Parking Features On-Site, On Street
Flooring Hardwood, Tile
Interior Features Attic with Hatch/Skuttle, Blinds, Dining Area, Wood
Fireplace, 2 Fireplaces
Appliances Electric Cooktop, Dishwasher, Dryer, Microwave, Refrigerator,
Washer, Water Heater off Boiler

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determined By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Flood Zone No
Seasonal No
Easements
Covenants No
Resort
Right of First Refusal

Exclusions

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

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Page 1 of 3

Residential **Single Family**
4952742
Closed

76 Madbury Road
Durham
Unit/Lot #

NH 03824

Listed: 5/16/2023 **\$626,000**
Closed: 6/15/2023 **\$676,000**
DOM: 5



County NH-Strafford
VilIDstLoc
Year Built 1916
Architectural Style Colonial
Color
Total Stories 2
Taxes TBD No
TaxAnnIAmt \$7,806.00
Tax Year 2022
Tax Year Notes

Rooms Total 8
Bedrooms Total 5
Bathrooms Total 3
Bathrooms Full 1
Bathrooms Three Quarter 1
Bathrooms Half 1
Bathrooms One Quarter 0
Total Finished Area 2,193
Total Area 3,634
Lot Size Acres 0.42
Lot Size Square Feet 18,295
Footprint

Date Initial Showings Begin

Directions



Virtual Tour URL Unbrande...

Public Remarks Location! Location! Location! Charming and elegant 1900's Craftsman Foursquare 5 bedroom 2.5 bath home where old meets new in downtown Durham. From the moment you walk up to the front porch, this meticulously-maintained home will welcome you and your guests. Enter through a vestibule into a large front foyer. Spacious front-to-back living room features brick fireplace, hardwood floors, natural wood trim -- a perfect room to curl up and relax or play games with friends and family. The dining room boasts beautiful built-in China cabinets and old-growth oak wainscoting. Kitchen with pantry, stainless steel appliances, antique zinc countertop, a one-of-a-kind ceramic backsplash created by a local artist Jeanette Dubela, and a breakfast nook. Continue upstairs where you will find four bedrooms and a full bath with a beautiful clawfoot tub. The third floor has a large primary en suite with sitting area and three-quarter bath with an extra-large tiled shower. Maple floors throughout, original wood windows, stunning stained hardwood trim are just some of the features that bring the charm of yesteryear and modern amenities of today. Landscaped lot within walking distance to downtown, schools, UNH, library, and pool. .

STRUCTURE

Construction Status Existing
Rehab Needed
Construction Materials Wood Frame, Cedar Exterior
Foundation Details Concrete
Roof Asphalt Shingle
Basement Yes
Basement Description Unfinished
Basement Access Type Walk-up
Garage Yes
Garage Capacity 2

Estimated Completion

Above Grade Finished Area 2,193
List \$/SqFt Fin ABV Grade \$285.45
Above Grade Finished Area Source Public Records
Above Grade Unfinished Area 162
Above Grade Unfinished Area Source Public Records
Below Grade Finished Area 0
List \$/SqFt Fin Below Grade
Below Grade Finished Area Source Public Records
List \$/SqFt Fin Total \$285.45 -- LISTED PRICE
Below Grade Unfinished Area 1,279
Below Grade Unfinished Area Source Public Records
Total Below Grade Area
Total Below Grade Area Source

ROOMS	DIMS. / LVL	ROOMS	DIMS. / LVL
Dining Room	12.64x13.16	1	
Living Room	26.12x12.64	1	
Kitchen	12.59x14.52	1	
Bedroom	12.64x9.66	2	
Bedroom	12.88x12.63	2	
Bedroom	10.41x12.65	2	
Bedroom	13.27x12.64	2	
Primary BR Suite	14.12x15.99 +	3	
Bathroom Half	8.8x7.2	1	
Bathroom Full		2	
Bathroom Three Quarter		3	

PUBLIC RECORDS

DeedRecTy Warranty
Total Deeds
Deed Book 3697
Deed Page 267
Deed 2 Book
Deed 2 Page
PlanSurv#
Property ID
Zoning RA

Map 105
Block 86
Lot 0
SPAN#
Tax Class
Tax Rate
Current Use
Land Gains
Assessment Year 2022
Assessment Amount \$268,800
Special Assessments

308.26 / SF
 SALES PRICE

LOT & LOCATION

Development / Subdivision
Owned Land
Common Land Acres
Road Frontage Yes
Road Frontage Type Paved, Public
Road Frontage Length 125
ROW Length
ROW Width
ROW Parcel Access
ROW to other Parcel

School District Oyster River Cooperative
Elementary School Moharimet School
Middle/Jr School Oyster River Middle School
High School Oyster River High School

Lot Features City Lot, Landscaped, Level, Sidewalks

Surveyed Unknown
Surveyed By

Waterfront Property
Water View
Water Body Access
Water Body Name
Water Body Type
Water Frontage Length
Waterfront Property Rights
Water Body Restrictions

UTILITIES

Heating Natural Gas, Hot Water
Cooling None
Water Source Public
Sewer Public
Electric Circuit Breaker(s)

Utilities Cable Available, Telephone Available
Internet High Speed Intrnt Avail

Fuel Company
Electric Company
Cable Company
Phone Company
Internet Service Provider

FEATURES

Exterior Features Garden Space, Natural Shade, Covered Porch
Driveway Paved
Parking Features Detached
Flooring Hardwood, Tile
Interior Features Ceiling Fan, Wood Fireplace, Kitchen Island, Natural Light, Natural Woodwork

Appliances Dishwasher, Refrigerator, Gas Stove, On Demand Water Heater
Other Equipment Smoke Detector

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determnd By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Flood Zone No
Seasonal No
Easements Yes
Covenants No
Resort
Right of First Refusal

Exclusions

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

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Page 1 of 3

Residential Single Family
4994562
Closed

2 Razorbill Circle
Durham NH 03824
Unit/Lot #

Listed: 5/8/2024 \$835,000
Closed: 5/8/2024 \$835,000
DOM: 0



County NH-Strafford
VillDstLoc
Year Built 1995
Architectural Style Colonial
Color
Total Stories 3
Taxes TBD No
TaxAnnlAmt \$13,504.00
Tax Year 2022
Tax Year Notes

Rooms Total 8
Bedrooms Total 3
Bathrooms Total 3
Bathrooms Full 2
Bathrooms Three Quarter 0
Bathrooms Half 1
Bathrooms One Quarter 0
Total Finished Area 2,192
Total Area 3,820
Lot Size Acres 1.45
Lot Size Square Feet 63,162
Footprint

Date Initial Showings Begin

Directions



Public Remarks Sold prior to listing in mls.

STRUCTURE

Construction Status Existing
Rehab Needed
Construction Materials Wood Frame
Foundation Details Concrete
Roof Architectural Shingle
Basement Yes
Basement Description Concrete Floor, Daylight, Interior Stairs, Unfinished, Exterior Access
Basement Access Type Interior
Garage Yes
Garage Capacity 2

Estimated Completion

Above Grade Finished Area 2,192
List \$/SqFt Fin ABV Grade \$380.93
Above Grade Finished Area Source Public Records
Above Grade Unfinished Area 456
Above Grade Unfinished Area Source Public Records
Below Grade Finished Area 0
List \$/SqFt Fin Below Grade
Below Grade Finished Area Source Public Records
List \$/SqFt Fin Total \$380.93
Below Grade Unfinished Area 1,172
Below Grade Unfinished Area Source Public Records
Total Below Grade Area
Total Below Grade Area Source

LISTED +
SOLD PRICE

ROOMS DIMS. / LVL ROOMS DIMS. / LVL

PUBLIC RECORDS

DeedRecTy Warranty
Total Deeds
Deed Book 4915
Deed Page 0115
Deed 2 Book
Deed 2 Page
PlanSurv#
Property ID
Zoning RC

Map 209
Block 52
Lot 0/0
SPAN#
Tax Class
Tax Rate
Current Use
Land Gains
Assessment Year 2022
Assessment Amount \$465,000
Special Assessments

LOT & LOCATION

Development / Subdivision
Owned Land
Common Land Acres
Road Frontage TBD
Road Frontage Type Paved
Road Frontage Length
ROW Length
ROW Width
ROW Parcel Access
ROW to other Parcel

School District
Elementary School
Middle/Jr School
High School
Lot Features Corner, Landscaped, Subdivision
Surveyed Unknown
Surveyed By

Waterfront Property
Water View
Water Body Access
Water Body Name
Water Body Type
Water Frontage Length
Waterfront Property Rights
Water Body Restrictions

UTILITIES

Heating Propane, Forced Air
Cooling Central AC
Water Source Community
Sewer Septic
Electric 200+ Amp Service

Utilities Cable Available, Propane
Internet High Speed Intrnt Avail, Cable Internet

Fuel Company
Electric Company
Cable Company
Phone Company
Internet Service Provider

FEATURES

Driveway Paved
Flooring Ceramic Tile, Hardwood
Interior Features Gas Fireplace, Primary BR w/ BA, Walkup Attic

Appliances Gas Cooktop, ENERGY STAR Qual Dishwshr, ENERGY STAR Qual Dryer, Range Hood, Wall Oven, Gas Range, ENERGY STAR Qual Fridge, ENERGY STAR Qual Washer, On Demand Water Heater
Other Equipment Irrigation System, Hardwired Smoke Detector

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determnd By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3
Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Flood Zone No
Seasonal No
Easements
Covenants Yes
Resort
Right of First Refusal

Exclusions

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

UTILITIES

Heating Oil, Hot Water
Cooling None
Water Source Public
Sewer Public
Electric 200+ Amp Service

Utilities Cable
Internet High Speed Intrnt Avail

Fuel Company Midway Oil
Electric Company Eversource
Cable Company Comcast
Phone Company
Internet Service Provider Comcast

FEATURES

Driveway Paved

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determnd By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmt No
Rented No
Rental Amount

Flood Zone Unknown
Seasonal No
Easements No
Covenants Yes
Resort
Right of First Refusal

Exclusions
Documents Available Covenants, Deed, Plot Plan, Property Disclosure, Tax Map

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

02/26/2026 02:13 PM

Residential **Single Family**
4949224
Closed

351 Dame Road
Durham **NH 03824**
Unit/Lot #

Listed: 4/19/2023 **\$769,000**
Closed: 6/30/2023 **\$920,000**
DOM: 6



County NH-Strafford
VillDstLoc
Year Built 1984
Architectural Style Contemporary
Color Beige
Total Stories 2
Taxes TBD No
TaxAnnIamt \$11,061.00
Tax Year 2022
Tax Year Notes

Rooms Total 9
Bedrooms Total 4
Bathrooms Total 3
Bathrooms Full 2
Bathrooms Three Quarter 1
Bathrooms Half 0
Bathrooms One Quarter 0
Total Finished Area 2,567
Total Area 2,567
Lot Size Acres 5.08
Lot Size Square Feet 221,285
Footprint

Date Initial Showings Begin

Directions From Durham - Durham Point Road to Dame Road. From Newmarket. Bay Road to Dame Road

[Virtual Tour URL Unbranded...](#)

Public Remarks Fall in love with this beautifully maintained 4 bedroom, 3 bath custom built home situated on a 5.08 acre lot. Upon entering the home drop your shoes and bags off in the mudroom/butler pantry with laundry area, plenty of cabinets, counters and refrigerator. From the entry pass through the archway into the kitchen where you will find a double wall oven, cooktop with overhead fan, kitchen island and plenty of beautiful red birch cabinets and granite counters. Just off the kitchen on the left you will find a sunroom that you'll surely enjoy spending time curled up by the brick and tile wood stove. To the right of the kitchen, you will find a sunny living /dining room with wood stove and custom-built in cabinets, French door leading to the deck/patio. Off the sunroom you will find an en-suite bedroom with a door to the backyard and a second bedroom. Continue upstairs to the second floor on the custom curved wood staircase. At the top of the stairs enjoy spending time in the sunny den overlooking your backyard, just beyond the den is an office and across the office is a bathroom leading into a bedroom. Second floor is finished off with a second large bedroom featuring built-in dressers. Amazing detached barn/garage features a heated workshop in the second floor, a heated office in the first floor. Enjoy spending time relaxing on a large patio overlooking your landscaped back yard. This is a true gem of a home, close to UNH and downtown Durham.

STRUCTURE

Construction Status Existing
Rehab Needed No
Construction Materials Wood Frame, Vinyl Siding
Foundation Details Concrete Slab
Roof Asphalt Shingle
Basement No
Basement Access Type
Garage Yes
Garage Capacity 2

Estimated Completion

Above Grade Finished Area 2,567
List \$/SqFt Fin ABV Grade \$299.57
Above Grade Finished Area Source Public Records
Above Grade Unfinished Area 0
Above Grade Unfinished Area Source Public Records
Below Grade Finished Area 0
List \$/SqFt Fin Below Grade
Below Grade Finished Area Source Public Records
List \$/SqFt Fin Total \$299.57 - LISTED PRICE
Below Grade Unfinished Area 0
Below Grade Unfinished Area Source Public Records
Total Below Grade Area
Total Below Grade Area Source

ROOMS	DIMS. / LVL	ROOMS	DIMS. / LVL
Kitchen	15x11.6	1	
Living/Dining	19x21	1	
Bedroom	11.28x13.28	1	
Bedroom with Bath	11.43x10.89	1	
Den	14.55x9.47	2	
Bedroom	18.72x13	2	
Bedroom	14.23x13.15	2	
Office/Study	9.9x7.9	2	
Mudroom	10x10	1	
Bathroom Half		1	
Office/Study	14.99x30 in barn	2	

DeedRecTy Warranty
Total Deeds
Deed Book 3789
Deed Page 602
Deed 2 Book
Deed 2 Page
PlanSurv#
Property ID
Zoning R

PUBLIC RECORDS

Map 227
Block 29
Lot 0
SPAN#
Tax Class
Tax Rate
Current Use
Land Gains
Assessment Year 2022
Assessment Amount \$380,900
Special Assessments

*\$358.40/SF
 SALES PRICE*

LOT & LOCATION

Development / Subdivision
Owned Land
Common Land Acres

School District Oyster River Cooperative
Elementary School Moharimet School
Middle/Jr School Oyster River Middle School
High School Oyster River High School

Waterfront Property
Water View
Water Body Access
Water Body Name
Water Body Type
Water Frontage Length
Waterfront Property Rights
Water Body Restrictions

Road Frontage Yes
Road Frontage Type Dirt, Public
Road Frontage Length 301

Lot Features Country Setting, Landscaped, Level

ROW Length
ROW Width
ROW Parcel Access
ROW to other Parcel

Surveyed Unknown
Surveyed By

Heating Propane, Hot Water
Cooling None
Water Source Private
Sewer Private
Electric Circuit Breaker(s)

UTILITIES

Utilities Cable Available, Telephone Available
Internet High Speed Intrnt Avail

Fuel Company
Electric Company
Cable Company
Phone Company
Internet Service Provider

FEATURES

Exterior Features Barn, Garden Space, Natural Shade, Patio
Driveway Paved
Parking Features Heated Garage, Barn, Detached
Flooring Hardwood, Tile
Interior Features Hearth, Kitchen Island, Primary BR w/ BA, Natural Light, Natural Woodwork, 1st Floor Laundry

Appliances Gas Cooktop, Dishwasher, Double Oven, Wall Oven, Refrigerator, Washer, Water Heater off Boiler, Gas Dryer, Exhaust Fan
Other Equipment Smoke Detector

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determind By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Flood Zone Unknown
Seasonal No
Easements
Covenants No
Resort
Right of First Refusal

Exclusions

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

02/26/2026 02:13 PM

Residential **Single Family**
5030140
Closed

31 Laurel Lane
Durham **NH 03824**
Unit/Lot #

Listed: 2/24/2025
Closed: 3/18/2025
DOM: 8
\$949,000
\$960,000



County NH-Strafford
VillIDstLoc
Year Built 1970
Architectural Style Contemporary
Color Brown
Total Stories 1
Taxes TBD No
TaxAnnIAmt \$13,416.00
Tax Year 2023
Tax Year Notes

Rooms Total 8
Bedrooms Total 4
Bathrooms Total 3
Bathrooms Full 2
Bathrooms Three Quarter 1
Bathrooms Half 0
Bathrooms One Quarter 0
Total Finished Area 2,490
Total Area 3,998
Lot Size Acres 4.40
Lot Size Square Feet 191,664
Footprint

Date Initial Showings Begin

Directions Route 108 South. Right on Laurel Lane. House on left.

Public Remarks *Offer deadline 3/3 at 5pm*. 31 Laurel Lane is the perfect blend of modern and charming located in the town of Durham on New Hampshire's desirable seacoast. This updated residence welcomes you with a statement staircase as soon as you walk through the door. Inside the home you will find an inviting open concept floor plan with 4 bedrooms, 3 bathrooms, and maple hardwood throughout. The chef's kitchen features a beautiful two-tiered island, 2 ovens, and a walk-in pantry. Off of the kitchen you are led into a formal dining area, a living room filled with natural light, and a cozy family room tucked away. Down the hall, there is a dedicated guest bathroom, laundry room, dual vanity bathroom, and primary suite. The primary suite is the kind you dream about. It features an en suite bath with a tile shower, soaking tub, and a spacious walk-in closet with custom shelving. As you follow the striking staircase back down to the mudroom, you will find a two car heated garage with a separate 12x30 storage room accessible from it. Unwind in the 12x30 screened-in porch, a perfect space for entertainment or having a meal in the fresh air. Enjoy the large back deck with a hot tub that overlooks the cleared backyard surrounded by woods for privacy and beauty. The location is ideal with it's proximity to 108 and route 4. It is a mile from the University of New Hampshire's campus and Durham's charming downtown area, and a 20 minute drive to all that the bustling city of Portsmouth has to offer.

STRUCTURE

Construction Status Existing
Rehab Needed
Construction Materials Wood Frame, Board and Batten Exterior
Foundation Details Concrete
Roof Architectural Shingle
Basement Yes
Basement Description Crawl Space, Partial
Basement Access Type Interior
Garage Yes
Garage Capacity 2

Estimated Completion

Above Grade Finished Area 2,490
List \$/SqFt Fin ABV Grade \$381.12
Above Grade Finished Area Source Public Records
Above Grade Unfinished Area 0
Above Grade Unfinished Area Source
Below Grade Finished Area 0
List \$/SqFt Fin Below Grade
Below Grade Finished Area Source
List \$/SqFt Fin Total \$381.12 ~ LISTED PRICE
Below Grade Unfinished Area 1,508
Below Grade Unfinished Area Source Public Records
Total Below Grade Area
Total Below Grade Area Source # 385.55/SF

ROOMS **DIMS. / LVL** **ROOMS** **DIMS. / LVL**

DeedRecTy Warranty
Total Deeds
Deed Book 4535
Deed Page 0408
Deed 2 Book
Deed 2 Page
PlanSurv#
Property ID
Zoning RB

PUBLIC RECORDS

Map 117
Block 0
Lot 39
SPAN#
Tax Class
Tax Rate
Current Use
Land Gains
Assessment Year
Assessment Amount
Special Assessments

LOT & LOCATION

Development / Subdivision
Owned Land
Common Land Acres
Road Frontage Yes
Road Frontage Type Paved
Road Frontage Length 820
ROW Length
ROW Width
ROW Parcel Access
ROW to other Parcel

School District Oyster River Cooperative
Elementary School Mast Way School
Middle/Jr School Oyster River Middle School
High School Oyster River High School
Lot Features Landscaped, Wooded, Near School(s)

Surveyed Yes
Surveyed By

Waterfront Property
Water View
Water Body Access
Water Body Name
Water Body Type
Water Frontage Length
Waterfront Property Rights
Water Body Restrictions

Heating Baseboard, Hot Water, Mini Split
Cooling Mini Split
Water Source Drilled Well, Private
Sewer Private, Septic
Electric 200+ Amp Service, Circuit Breaker(s)

UTILITIES

Utilities Cable
Internet High Speed Intrnt Avail

Fuel Company
Electric Company
Cable Company
Phone Company
Internet Service Provider

FEATURES

Exterior Features Hot Tub
Driveway Paved

Appliances Dishwasher, Dryer, Microwave, Wall Oven, Electric Range, Refrigerator, Washer

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determnd By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Flood Zone No
Seasonal No
Easements
Covenants No
Resort
Right of First Refusal

Exclusions

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

02/26/2026 02:11 PM

Residential **Single Family**
4959209
Closed

75 Newmarket Road
Durham **NH 03824**
Unit/Lot #

Listed: 6/28/2023 **\$775,000**
Closed: 9/29/2023 **\$730,000**
DOM: 28



County NH-Strafford
VillDstLoc
Year Built 2003
Architectural Style Colonial
Color Beige
Total Stories 2
Taxes TBD No
TaxAnnIAmt \$9,069.00
Tax Year 2022
Tax Year Notes

Rooms Total 7
Bedrooms Total 3
Bathrooms Total 3
Bathrooms Full 2
Bathrooms Three Quarter 0
Bathrooms Half 1
Bathrooms One Quarter 0
Total Finished Area 2,155
Total Area 3,320
Lot Size Acres 2.20
Lot Size Square Feet 95,832
Footprint

Date Initial Showings Begin

Directions From Route 4 West: Take Exit towards Rte 108 Durham/Dover. At the end of the ramp turn Left. Follow Rte 108 to the traffic light near the Irving gas station. Turn Left at the traffic light and proceed 0.8 miles. 75 Newmarket Road will be on your left. Look for #75 on the mailbox.



[Virtual Tour URL Unbranded...](#)
[Virtual Tour URL Unbranded...](#)

Public Remarks Home back on the market! This remarkable 4-bedroom, 2.5-bathroom colonial home, nestled on a private 2.2-acre lot in Durham, NH. With its beautiful hardwood floors throughout the first floor, this residence emanates charm and elegance. The inviting living room, complete with a cozy fireplace, sets the perfect ambiance for relaxation. The kitchen features granite countertops, stainless steel appliances, ample cabinet space, and seamlessly transitions into the spacious dining room. Step out onto the expansive back deck and patio, ideal for outdoor gatherings and entertaining. Upstairs, the primary suite offers a walk-in closet and an upgraded bathroom, creating a tranquil retreat. Two additional bedrooms provide versatility for accommodating guests or creating a home office. The third floor offers another bedroom and a bonus room great for watching TV, playing video games, practicing a musical instrument or just simple relaxation. Conveniently located just steps away from downtown Durham, with its array of shops, restaurants, and entertainment options, including the prestigious University of New Hampshire (UNH), this home presents an exceptional opportunity to embrace a vibrant community. Don't miss out on this beautiful colonial home with its hardwood floors, fantastic deck, private 2.2-acre lot, and proximity to UNH—an exquisite combination of comfort, serenity, and convenience. Showings by appointment only.

STRUCTURE

Construction Status Existing
Rehab Needed No
Construction Materials Wood Frame, Vinyl Siding
Foundation Details Poured Concrete
Roof Architectural Shingle
Basement Yes
Basement Description Concrete Floor, Partially Finished, Interior Stairs, Walkout, Interior Access
Basement Access Type Interior
Garage Yes
Garage Capacity 2

Estimated Completion

Above Grade Finished Area 2,041
List \$/SqFt Fin ABV Grade \$379.72
Above Grade Finished Area Source Public Records
Above Grade Unfinished Area 707
Above Grade Unfinished Area Source Public Records
Below Grade Finished Area 114
List \$/SqFt Fin Below Grade \$6,798.25
Below Grade Finished Area Source Estimated
List \$/SqFt Fin Total \$359.63 — LISTED PRICE
Below Grade Unfinished Area 458
Below Grade Unfinished Area Source Estimated
Total Below Grade Area
Total Below Grade Area Source Estimated
#338.75/SF SALES PRICE

ROOMS	DIMS. / LVL	ROOMS	DIMS. / LVL
Family Room		1	
Dining Room		1	
Eat-in Kitchen		1	
Bathroom Half		1	
Living Room		1	
Bedroom with Bath		2	
Bedroom		2	
Bedroom		2	
Bathroom Full		2	
Finished Attic		2	
Bedroom		3	

PUBLIC RECORDS
DeedRecTy Warranty
Total Deeds
Deed Book 2734
Deed Page 0376
Deed 2 Book
Deed 2 Page
PlanSurv#
Property ID
Zoning RB
Map 117
Block 20
Lot 0
SPAN#
Tax Class
Tax Rate 29.04
Current Use No
Land Gains No
Assessment Year 2023
Assessment Amount \$512,100
Special Assessments

LOT & LOCATION

Development / Subdivision
Owned Land
Common Land Acres
Road Frontage No
Road Frontage Type Paved, Public
Road Frontage Length
ROW Length 180
ROW Width 35
ROW Parcel Access Yes
ROW to other Parcel
School District Oyster River Cooperative
Elementary School Mast Way School
Middle/Jr School Oyster River Middle School
High School Oyster River High School
Lot Features Landscaped, Level, Near Golf Course, Near Shopping, Near Public Transportatn, Near Railroad
Zoning Description Suburban
Surveyed Unknown
Surveyed By

Waterfront Property No
Water View No
Water Body Access No
Water Body Name
Water Body Type
Water Frontage Length
Waterfront Property Rights
Water Body Restrictions

UTILITIES

Heating Oil, Baseboard, Hot Water
Cooling None
Water Source Drilled Well
Sewer Leach Field, Septic
Electric 200+ Amp Service, Circuit Breaker(s)

Utilities Phone, Cable
Internet Cable Internet

Fuel Company
Electric Company Eversource
Cable Company Comcast
Phone Company Comcast
Internet Service Provider

FEATURES

Exterior Features Deck, Invisible Pet Fence, Shed, Poultry Coop
Driveway Common/Shared, Crushed Stone, Paved
Parking Features Auto Open, Driveway, Garage, Parking Spaces 6+, Attached
Flooring Carpet, Hardwood, Other
Interior Features Blinds, Ceiling Fan, Dining Area, Gas Fireplace, 1 Fireplace, Kitchen/Dining, Skylight, Vaulted Ceiling, Walk-in Closet, 1st Floor Laundry

Appliances Dishwasher, Microwave, Electric Range, Refrigerator, Water Heater off Boiler
Other Equipment Radon Mitigation
Negotiable Air Conditioner, Dryer, Washer

CONDO -- MOBILE -- AUCTION INFO

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determined By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3

Foreclosed/Bank-Owned/REO No
Planned Urban Developmt No
Rented No
Rental Amount

Flood Zone Unknown
Seasonal No
Easements Yes
Covenants No
Resort
Right of First Refusal

Exclusions
Documents Available Deed, Property Disclosure, Tax Map

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2

02/26/2026 02:12 PM

Residential **Single Family**
4989278
Closed

8 Falls Way
Durham **NH 03824**
Unit/Lot #

Listed: 3/27/2024 **\$675,000**
Closed: 4/19/2024 **\$735,000**
DOM: 5



County NH-Strafford
VIIIDstLoc
Year Built 1980
Architectural Style Colonial
Color light blue
Total Stories 2
Taxes TBD No
TaxAnnlAmt \$10,897.00
Tax Year 2023
Tax Year Notes

Rooms Total 11
Bedrooms Total 3
Bathrooms Total 3
Bathrooms Full 1
Bathrooms Three Quarter 1
Bathrooms Half 1
Bathrooms One Quarter 0
Total Finished Area 2,384
Total Area 3,780
Lot Size Acres 1.84
Lot Size Square Feet 80,150
Footprint

Date Initial Showings Begin

Directions From Packers Falls Road, turn onto Falls Way. The property will be on the right towards the end of the cul-de-sac.



[Virtual Tour URL Unbranded... Property Panorama VTour](#)

Public Remarks This charming 3-bedroom Colonial home is located in the highly sought-after Oyster River School District, making it the perfect place for you to call home. As you step inside, you'll be greeted by a spacious and open living area that includes an eat-in kitchen, a large family room, and a living room. The first floor also features a dining room for intimate meals with friends and family, as well as a separate office space that is perfect for busy professionals who work from home. The hardwood floors throughout the home add warmth and character to the space. The second floor boasts a large primary en-suite w a 3/4 bath w heated floors and two additional generously sized bedrooms that share another full bath w heated floors. All of the bedrooms are bright and airy, providing the perfect retreat after a long day. A bonus feature is the large screen porch, ideal for enjoying New England days in comfort. Located at the end of a cul-de-sac, the private landscaped lot is perfect for outdoor entertaining or simply relaxing in the serene surroundings. The natural light that floods this home is simply amazing, creating a warm and inviting atmosphere all year round. This home is perfect for all living styles, whether you love to entertain friends or enjoy quiet nights at home. The location is ideal, providing easy access to all the amenities you need, including schools, shopping, dining, UNH, & a commuter dream close to Amtrak, & major routes.

STRUCTURE

Construction Status Existing
Rehab Needed
Construction Materials Clapboard Exterior
Foundation Details Poured Concrete
Roof Asphalt Shingle
Basement Yes
Basement Description Concrete, Concrete Floor, Interior Access
Basement Access Type Interior
Garage Yes
Garage Capacity 2

Estimated Completion

Above Grade Finished Area 2,384
List \$/SqFt Fin ABV Grade \$283.14
Above Grade Finished Area Source Assessor
Above Grade Unfinished Area 332
Above Grade Unfinished Area Source Assessor
Below Grade Finished Area 0
List \$/SqFt Fin Below Grade
Below Grade Finished Area Source Assessor
List \$/SqFt Fin Total \$283.14
Above Grade Unfinished Area 1,064
Below Grade Unfinished Area Source Assessor
Total Below Grade Area
Total Below Grade Area Source

— LISTED PRICE

\$308.31/SF
 SALES PRICE

ROOMS	DIMS. / LVL	ROOMS	DIMS. / LVL
Eat-in Kitchen	18' x 16'	1	
Dining Room	10' x 14'	1	
Family Room	23' x 13'	1	
Living Room	14' 6" x 19' 6"	1	
Office/Study	12' 6" x 8'	1	
Bathroom Half	5' 6" x 4'	1	
Bedroom with Bath	16' x 15' 6"	2	
Bedroom	14' x 11'	2	
Bedroom	15' x 13'	2	
Bathroom Full	8' x 8'	2	
Porch	14' x 18'	1	

PUBLIC RECORDS

DeedRecTy Quit Claim
Total Deeds
Deed Book 5051
Deed Page 0044
Deed 2 Book
Deed 2 Page
PlanSurv#
Property ID
Zoning residential
Map 233
Block 25
Lot 0
SPAN#
Tax Class
Tax Rate 20.48
Current Use No
Land Gains
Assessment Year
Assessment Amount
Special Assessments

LOT & LOCATION

Development / Subdivision
Owned Land
Common Land Acres
Road Frontage Yes
Road Frontage Type Public
Road Frontage Length 204
ROW Length
ROW Width
ROW Parcel Access
ROW to other Parcel
School District Oyster River Cooperative
Elementary School Mast Way School
Middle/Jr School Oyster River Middle School
High School Oyster River High School
Lot Features Level, Open
Surveyed Unknown
Surveyed By

Waterfront Property No
Water View No
Water Body Access No
Water Body Name
Water Body Type
Water Frontage Length
Waterfront Property Rights
Water Body Restrictions

Heating Oil, Baseboard, Electric, Hot Water
Cooling None
Water Source Drilled Well, Private
Sewer Private, Septic
Electric 200+ Amp Service

UTILITIES

Utilities Propane
Internet Cable Internet

Fuel Company Proulx Oil & Propane
Electric Company Eversource
Cable Company Fidium Fiber
Phone Company
Internet Service Provider

Exterior Features Natural Shade, Screened Porch
Driveway Paved
Flooring Hardwood, Tile

FEATURES

Appliances Dishwasher, Disposal, Wall Oven, Refrigerator, Washer, Induction Cooktop

Condo Name
Building Number
Units Per Building
Condo Limited Common Area
Condo Fees

CONDO -- MOBILE -- AUCTION INFO

Auction No
Auction Date
Auction Time
Auctioneer Name
Auctioneer License Number
Auction Price Determnd By

Mobile Park Name
Mobile Make
Mobile Model Name
MobileSer#

Mobile Anchor
Mobile Co-Op
Mobile Park Approval
Mobile Must Move

DISCLOSURES

Fee
Fee 2
Fee 3
Foreclosed/Bank-Owned/REO No
Planned Urban Developmt
Rented
Rental Amount

Flood Zone No
Seasonal No
Easements
Covenants No
Resort
Right of First Refusal

Exclusions

Timeshare/Fract. Ownrshp No
T/F Ownership Amount
T/F Ownership Type

POWER PRODUCTION

Power Production Type
Power Production Ownership
Mount Type
Mount Location
Power Production Size
Power Production Year Install
Power Production Annual
Power Production Annual Status
Power Production Verification Source

Power Production Type 2
Power Production Ownership 2
Mount Type 2
Mount Location 2
Power Production Size 2
Power Production Year Install 2
Power Production Annual 2
Power Production Annual Status 2
Power Production Verification Source 2



Sent via electronic email:

Darcy Freer {dfreer@ci.durham.nh.us}

May 11, 2026

Durham Town Council
Town of Durham
8 Newmarket Road
Durham, NH 03824

RE: 2025 Northern Utilities, Inc. Abatement Application

Dear Selectboard,

We have received and reviewed the tax year 2025 abatement requested for Northern Utilities, Inc.

After reviewing the application, we recommend that the board deny the abatement for the following reasons:

- The taxpayer did not provide sufficient market value information or an independent appraisal/opinion of value in the abatement application to support their claim that the assessment is in excess of a just and proportionate valuation. Given that the Town underwent a statistical update, the market value of \$8,828,500 is essentially equalized at 100% for an assessment value of \$8,828,500.

Should the company provide new information, or if the company has misinformed the town as to the inventory of property, we will consider those issues if they arise.

Should you have any questions about our recommendation, please feel free to contact us at 603-788-4000.

Very truly yours,
SANSOUCY ASSOCIATES

George E. Sansoucy, P.E.
NHCG-774
GES/lm

RECEIVED
Town of Durham

FEB 17 2026

Planning, Zoning
and Assessing

JONATHAN A. BLOCK

Merrill's Wharf
254 Commercial Street
Portland, ME 04101

P 207.791.1173
F 207.791.1350
jblock@pierceatwood.com

pierceatwood.com

Admitted in: MA, ME, NH

February 13, 2026

VIA CERTIFIED MAIL

Town Assessor
Durham Town Hall
8 Newmarket Road
Durham, NH 03824-2898

Re: Application for Abatement of Property Taxes
Northern Utilities Inc.

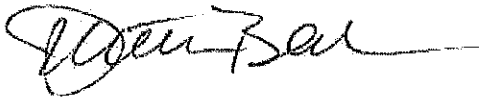
Dear Assessor:

This firm represents the above-referenced Durham taxpayer. Please find enclosed an Application for Abatement of Property Taxes together with Attachment A for the property with Town Parcel ID# 999-320-0-0-0.

Please contact me should you have any questions about this abatement application.

Thank you for your assistance.

Sincerely,



Jonathan A. Block

JAB:ald
Enclosures

RECEIVED
Town of Durham

FEB 1 / 2026

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-19

Taxpayer Name: Northern Utilities

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Northern Utilities, Inc.

Mailing Address: 6 Liberty Lane West, Hampton, NH 03842

Telephone Nos.: (Home) _____ (Cell) _____ (Work) (603)227-4590 (Email) plumbc@unitil.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): Jonathan A. Block

Mailing Address: Pierce Atwood LLP, 254 Commercial Street, Portland, ME 04101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 207-291-1173 (Email) jblock@pierceatwood.com

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>
999-320-0-0-0	N/A	REAL ESTATE	\$8,928,500

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.)

See Attachment A

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# _____ Appeal Year Market Value \$ _____

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

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

See Attachment A

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
-----------------	----------------	-------------------------	-------	------------

Not Applicable

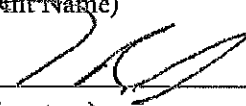
SECTION H. Certification by Party(ies) Applying

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: 01/10/2026

(Signature)

(Print Name)



(Signature)

Todd Diggins

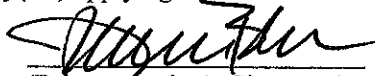
(Print Name)

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: 2/12/2026


(Representative's Signature)

Jonathan Bloch
(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)

Attachment A

**Section E. Reasons for Abatement Application; and
Section F. Taxpayer's(s') Opinion of Market Value**

1. The property (the "Subject Property") that is the subject of this appeal consists of all properties assessed to Northern Utilities, Inc. (the "Taxpayer") in Durham, New Hampshire (the "Municipality").

2. The total assessed value of the Subject Property as of April 1, 2025, is \$ 8,928,500 resulting in \$ 159,017 of property taxes imposed against the Taxpayer for the April 1, 2025, tax year. For the reasons outlined below, the assessment is erroneous and results in disproportionate assessment, and the Taxpayer is aggrieved by the assessment.

3. The Subject Property consists of "Utility company assets" within the meaning of RSA 72:8-d.

4. Rev 1907.03 provides:

(a) In determining the value of a utility company's utility company assets for any tax year, pursuant to RSA 72:8-d, II(c), except as provided in (b) below, *a municipality shall equalize the value according to the applicable formula using the previous year's median ratio as determined by the department under RSA 21-J:3, XIII, RSA 21-J:15, and Rev 2800.* [emphasis added].

(b) A municipality shall not equalize the value of a utility company's utility company assets in any tax year for which the municipality conducts a full reassessment in accordance with RSA 75:1 and RSA 75:8-a.

5. The Municipality has failed to equalize the value determined under RSA 72:8-d, II(c) by the previous year's median ratio as determined by the Department of Revenue Administration, as required by Rev 1907.03. Furthermore, the Municipality did not conduct a full reassessment for the April 1, 2025 property tax year.

6. Had the Municipality equalized the Subject Property as required by Rev 1907.03, the assessed value should have been \$ 7,277,090.

7. Accordingly, the assessment is unlawful and disproportionate.

8. In addition, the taxes assessed are unconstitutional in that the assessed value of the Subject Property is disproportionate to the general level of assessment of other taxable property in the Municipality.



Sent via electronic mail:

Darcy Freer {dfreer@ci.durham.nh.us}

May 11, 2026

Durham Town Council
Town of Durham
8 Newmarket Road
Durham, NH 03824

RE: 2025 AT&T Abatement Application

Dear Selectboard,

We have received and reviewed the tax year 2025 abatement requested for AT&T.

After reviewing the application, we recommend that the board deny the abatement for the following reasons:

- The taxpayer did not provide sufficient market value information or an independent appraisal/opinion of value in the abatement application to support their claim that the assessment is in excess of a just and proportionate valuation. The valuation of \$54,200, being questioned by the taxpayer, is for the taxable use of the public right of way.

Should the company provide new information, or if the company has misinformed the town as to the inventory of property, we will consider those issues if they arise.

Should you have any questions about our recommendation, please feel free to contact us at 603-788-4000.

Very truly yours,
SANSOUCY ASSOCIATES

George E. Sansoucy, P.E.
NHCG-774
GES/lm

RECEIVED
Town of Durham

FEB 17 2026
Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-18

Taxpayer Name: AT&T

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): AT&T SERVICES/AT&T COMMUNICATIONS, LLC/AT&T ENTERPRISES, LLC

Mailing Address: 1010 PINE ST, 6E-L-01, ST LOUIS MO 63101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) ⁽³¹⁴⁾³⁹⁸⁻³⁵⁷³ (Email) mr8015@att.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): ANTHONY CUTAIA, DIRECTOR - TAX

Mailing Address: 1010 PINE ST, 6E-L-01, ST LOUIS MO 63101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) ⁽³¹⁴⁾³⁹⁸⁻³⁵⁷³ (Email) mr8015@att.com

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>
999-500	DURHAM		\$173,900

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.)

AT&T SHOWS NO RECORD OF OWNING ANY PUBLIC RIGHTS OF WAY (ROW) WITHIN DURHAM. POSSIBLY, IF A ROW EXISTS, THEY MAY PRE-DATE THE

BREAK-UP OF AT&T AND POSSIBLY HAVE BEEN ASSIGNED TO ONE OF THE REGIONAL BELL COMPANIES IN 1983 OR 1984 UNDER JUDGE GREEN'S ORDER.

THAT SAID, WE KINDLY ASK THAT YOU VOID THE \$54,200 VALUATION ASSOCIATED WITH THE ROW PORTION OF OUR ASSESSMENT AND RECORD SUCH AS A CORRECTION OF AN ERROR. THANK YOU

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# 999-500-0-0-0 Appeal Year Market Value \$ 119,700

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

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

WE ARE APPEALING THE VALUE FOR THE PUBLIC USE ROW OF \$54,200.

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: 02/10/2026


(Signature)

Bessie KARAGIANNIS
(Print Name)

(Signature)

(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: 02/10/2026

Anthony Cutaiia by MC
(Representative's Signature)

ANTHONY CUTAIA
(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)



SANSOUCY
ASSOCIATES

Complex Utility and Property Valuations, and Regulatory Consulting

Sent via electronic mail:

Darcy Freer {dfreer@ci.durham.nh.us}

May 11, 2026

Durham Town Council
Town of Durham
8 Newmarket Road
Durham, NH 03824

RE: 2025 Public service of New Hampshire Abatement Application

Dear Selectboard,

We have received and reviewed the tax year 2025 abatement requested for Public Service of New Hampshire.

After reviewing the application, we recommend that the board deny the abatement for the following reasons:

- The taxpayer did not provide sufficient market value information or an independent appraisal/opinion of value in the abatement application to support their claim that the assessment is in excess of a just and proportionate valuation.

Should the company provide new information, or if the company has misinformed the town as to the inventory of property, we will consider those issues if they arise.

Should you have any questions about our recommendation, please feel free to contact us at 603-788-4000.

Very truly yours,
SANSOUCY ASSOCIATES

George E. Sansoucy, P.E.
NHCG-774
GES/lm

Sansoucy Associates

148 Main Street, Lancaster, NH 03584 Tel: 603.788.4000 gsansoucy@sansoucy.com
101 Gulliver Street, Fountain Inn, SC 29644 Tel: 864.408.7988 msansoucy@sansoucy.com
Remittance Address: 86 Reed Road, Lancaster, NH 03584



PSNH d/b/a Eversource Energy
Attention: Tax Department
PO Box 270
Hartford, CT 06141-0270

February 24, 2026

RECEIVED
Town of Durham
FEB 26 2026

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Board of Selectmen
Town of Durham
8 Newmarket Road
Durham, NH 03824

Administration Office

25-37
Eversource

Dear Sir/Madam:

Enclosed is Public Service Company of New Hampshire d/b/a Eversource Energy's Application for Abatement of Taxes Pursuant to New Hampshire RSA 76:16, which is filed with respect to taxes assessed by Durham as of April 1, 2025.

A portion of this request may be the direct result of the taxpayer not receiving a breakout from the municipality pertaining to the assessment between Transmission and Distribution assets pursuant to HB-700. Absent such delineation, the taxpayer cannot determine if the Town has properly complied with the statutory provisions governing the treatment for assessment purposes of PSNH's distribution property, or the level of its assessment of PSNH's transmission property. Submission and return of this information to the taxpayer may rectify some of the need of having to file this protective abatement claim.

Should you have any questions concerning our abatement request, you may direct them to me at jake.adkins@eversource.com or by phone at (860) 665-4509.

Very truly yours,

Jake Adkins
Manager, Taxes

Enclosure

cc: K. Morrissey
N. Cadwallader
J. Plourde
D. Lick

STATE OF NEW HAMPSHIRE

Town of Durham

Application for Abatement of Taxes
Pursuant to New Hampshire RSA 76:16

To the Board of Selectmen:

Pursuant to New Hampshire RSA 76:16, Public Service Company of New Hampshire, doing business as Eversource Energy, a New Hampshire corporation with a principal place of business at 780 North Commercial Street, Manchester, New Hampshire 03101 (hereinafter "PSNH"), applies for abatement of taxes as follows:

(1) PSNH was, on April 1, 2025, the owner of certain transmission and/or distribution assets and other property, as described on the attached schedule, located in Durham, and was liable to pay not more than a just and proportionate tax on its taxable property in Durham.

(2) PSNH duly complied with all the requirements of New Hampshire RSA Chapter 74 with respect to its 2025 property taxes in Durham.

(3) Durham, by its Assessor, appraised PSNH's property for the purposes of ad valorem taxes as of April 1, 2025, in the aggregate sum of \$105,092,800.00 and assessed against PSNH a tax upon its said property aggregating \$1,871,702.00 and notified PSNH of said tax. PSNH has paid the liability to date.

(4) Said appraisal of \$105,092,800.00 is in excess of a just and proportionate valuation of PSNH's taxable property in Durham; the said tax assessed thereon is illegal, excessive in amount, disproportionate and unjust; and therefore, PSNH maintains that just cause exists for the abatement of a portion of the taxes assessed against its property as of April 1, 2025. PSNH is requesting abatement of the taxes assessed against all of the properties listed on the attached schedule of its assessed properties in Durham.

(5) In support of its abatement request, PSNH submits that Durham's assessment of PSNH's taxable property in Durham does not adequately identify the proper delineation between reported transmission assets and reported distribution assets; or the taxpayer was not provided the calculation of valuation of distribution assets in accordance with RSA 72:8-d, IV. Absent such delineation, PSNH cannot determine if Durham has properly complied with the statutory provisions governing the treatment for assessment purposes of PSNH's distribution property or the level of its assessment of PSNH's transmission property. Based on the statute, PSNH's distribution property must be assessed in accordance with the formula prescribed in RSA 72:8-d, IV.

(6) With respect to its transmission property, PSNH submits that Durham's assessment must reflect the pervasive regulation imposed on this property by the Federal Energy Regulatory Commission (the "FERC") which, among other things, limits the earnings which can be achieved for such property.

(a) Pursuant to RSA 83-F, the New Hampshire Department of Revenue Administration ("DRA") annually conducts an appraisal to determine the market value of PSNH and allocates the aggregate value to all communities served by PSNH. In doing its appraisals, the DRA employs generally accepted appraisal techniques and methodology and utilizes the same standard of market value as prescribed for *ad valorem* assessments under RSA 75:1. See RSA 83-F:3. PSNH understands that the DRA advises all communities of the value allocated to each community under its appraisal. Based on the DRA's 2025 appraisal, the fair market value of PSNH's taxable real estate in the Town of Durham for 2025 was \$46,277,927.00.

(7) PSNH understands that there have been a number of sales of regulated transmission property, all of which transacted at or about the property's net book value, the base of utility earnings. Furthermore, the New Hampshire Supreme Court affirmed a decision of the Merrimack County Superior Court in favor of PSNH with respect to its tax appeals involving the Town of Bow for tax years 2012 and 2013. *See PSNH v. Town of Bow*, 170 N.H. Among other things, the Supreme Court made clear that net book value is an appropriate valuation methodology for regulated transmission and distribution property which the finder of fact can properly rely upon based on its evaluation of the evidence presented. Similarly, the Rockingham County Superior Court also recently opined that net book value is an appropriate valuation methodology for regulated transmission and distribution property in the City of Portsmouth. *See, Pub. Serv. Co. of N.H. v. City of Portsmouth*, Docket Nos. 218- 2016-CV-00899 & 218-2017-CV-00917 (Rockingham Cnty. Super. Ct., May 20, 2019) (Messer, J.).

(8) PSNH reserves the right to present additional information in support of its request for abatement, including an appraisal by an independent appraisal firm utilizing all applicable approaches to value.

(9) PSNH hereby requests a hearing before the Board of Selectmen to discuss its request for an abatement and reserves the right to present additional relevant information in support of its request.

(10) By signing below, PSNH certifies and swears under the penalties of perjury that this application has a good faith basis and the facts stated are true to the best of its knowledge.

WHEREFORE, PSNH requests (a) that the Board of Selectmen reconsider the matter of a just and proportional valuation of PSNH's property for the purpose of *ad valorem* property taxation as of April 1, 2025, and re-determine a just and proportional valuation thereof and a just and proportional tax thereon; and (b) that so much of the taxes assessed against PSNH on account of said property as of April 1, 2025, as may be found to have been unjust, disproportional and unreasonable in light of such re-determined valuation be abated and refunded to PSNH together with interest from the date of payment of said taxes to the date of repayment; and (c) such other or further relief on account of said taxes as may be just and equitable.

Respectfully submitted,

PUBLIC SERVICE COMPANY
OF NEW HAMPSHIRE d/b/a EVERSOURCE ENERGY

Dated: February 24, 2026

By: *Kevin Morrissey*

Kevin P. Morrissey
Director, Taxes
PO Box 270
Hartford, CT 06141-0270

Public Service Company of New Hampshire
DATA PROTEST ACTION FOR THE TOWN OF DURHAM

1	Data Tax Bill Received		
2	Net Book Cost		
3	Tax Rate Per \$1000	\$	79,496,448
4	Proper Tax (2x3/1000)	\$	17.81
5	Assessed Valuation	\$	1,415,832
6	Taxes Billed	\$	105,092,800
7	Discount	\$	1,871,702
8	Amount Paid (6-7)	\$	-
9	Abatement Requested (8-4)	\$	1,871,702
		\$	455,870

↓
① 79,496,506

TOWN: DURHAM

DIVISION: SEA/NOR

	DESCRIPTION	MAP/LOT NO.	LAND	BUILDINGS	ASSESSMENT
1	Mill Road	112/54/0/UTL	0	16,509,600	16,509,600
2	Mill Road	112/54/0/UTL*	0	88,412,800	88,412,800
3	Bennett Road	224/66/0/UTL	166,400	0	166,400
4	Bennett Road	224/67/0/0/0	4,000	0	4,000
			<u>170,400</u>	<u>104,922,400</u>	<u>105,092,800</u>