

**The Public Minutes of the Board of Assessors
Meeting of May 7, 2026**

A meeting of the Board of Assessors was held on Thursday, May 7, 2026 in the 3rd Floor Auditorium at Nashua City Hall, located at 229 Main Street, Nashua, NH 03060. The meeting was called to order at 9:00 AM by Charles Dobens.

Members Present:

Robert Earley, Jay Minkarah, Charles Dobens

Contracted Assessors:

Bob Gagne

Assessing Staff Present:

Jessica Marchant, Michelle Welsh, Kevin Bilafer

Other City of Nashua Staff Present:

Celia Leonard, Steve Bolton

Chairman Charles Dobens

I'll call the meeting of the Nashua Board of Assessors to order at 9:00 AM on Thursday, May 7, 2026.

Let the record show that present from the Board are Robert Earley, Jay Minkarah and myself, Charles Dobens.

MOTION BY Robert Earley to waive the reading of the public minutes from the Board of Assessors meeting held on April 2, 2026, accept them and place them on file.

SECONDED BY Jay Minkarah

VOTE: All in favor

MOTION BY Robert Earley to waive the reading of the non-public minutes from the Board of Assessors meeting held on Thursday, April 2, 2026, accept them and place them on file.

SECONDED BY Jay Minkarah

VOTE: All in favor

COMMUNICATIONS:

Department Update

Michelle Welsh noted there is a staff opening on the admin side as Sue Bailey has retired.

OLD BUSINESS:

None

NEW BUSINESS:

2026 Exemptions and Credits for Approval and Denial

Michelle Welsh presented the Disabled Veteran's credits for approval.

MOTION BY Robert Earley to approve the Disabled Veteran's credits per the list provided.

SECONDED BY Jay Minkarah

VOTE: All in favor

Michelle Welsh presented the Disabled Veteran's credit recommended for denial.

It was discovered there was a type-o on the paperwork included in the packet, so clarifications were made about which type of credit was being recommended for denial and what criteria wasn't met by the applicant. Discussion continued about the application process and staff steps taken to work with the applicant. Once denied, there may be additional steps the applicant can take to apply, which will be relayed to them.

MOTION BY Robert Earley to deny the Disabled Veteran's credit per the list provided.

SECONDED BY Jay Minkarah

VOTE: All in favor

Michelle Welsh presented the Blind exemption for approval.

MOTION BY Robert Earley to approve the Blind exemption per the list provided.

SECONDED BY Jay Minkarah

VOTE: All in favor

Michelle Welsh presented the All Veteran's credits for approval.

MOTION BY Robert Earley to approve the All Veteran's credits per the list provided.

SECONDED BY Jay Minkarah

VOTE: All in favor

Michelle Welsh presented the Veteran's Credits for approval.

MOTION BY Robert Earley to approve the Veteran's credits per the list provided.

SECONDED BY Jay Minkarah

VOTE: All in favor

Michelle Welsh presented the Solar exemptions for approval.

MOTION BY Robert Earley to approve the Solar exemptions per the list provided.

SECONDED BY Jay Minkarah

VOTE: All in favor

Michelle Welsh presented the Veteran's credit recommended for denial.

She answered questions from the board and explained next steps the applicant can take following denial.

MOTION BY Robert Earley to deny the Veteran's credit per the list provided.

SECONDED BY Jay Minkarah

VOTE: All in favor

Michelle Welsh presented the Institutional exemptions for approval.

MOTION BY Robert Earley to approve the Institutional exemptions per the list provided.

SECONDED BY Jay Minkarah

VOTE: All in favor

PUBLIC COMMENT:

None

COMMENTS BY BOARD MEMBERS:

None

MOTION BY Robert Earley to go into non-public session for two reasons, first to discuss matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant, pursuant to RSA 91-A:3, II (C). Second, under 91-A:3, II (L), for the “consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present.”

SECONDED BY Jay Minkarah

VOTE:

Mr. Minkarah - Yes

Mr. Earley – Yes

Mr. Dobens – Yes

The Board entered non-public session at 9:25AM

The Board resumed public session at 10 AM

MOTION BY Robert Earley to seal the minutes of the non-public session because divulgence of the information likely would 1) affect adversely the reputation of any person other than a member of this public body, and 2) render the proposed action ineffective.

SECONDED BY Jay Minkarah

VOTE: All in favor

MOTION BY Robert Earley to release the non-public minutes of April 2, 2026 as redacted.

SECONDED BY Jay Minkarah

VOTE: All in favor

Board members and staff discussed June and July meeting options based on board member and staff availability.

MOTION BY Robert Earley to adjourn

SECONDED BY Jay Minkarah

VOTE: All in favor

The board adjourned at 10:06 AM

Respectfully submitted,
Jessica Marchant

DISABLED VETERAN'S CREDIT RECOMMENDED TO BE APPROVED BY BOARD OF ASSESSORS ON 5/7/2026

Disabled Veteran's Credit	Account #	Property Address
RSA 72:35	5222	110 PEELE RD
	13648	17 MIDDLE DUNSTABLE RD
	13766	12 DUMAINE AVE
	15890	28 NOTTINGHAM DR
	22256	5 HASTINGS LN
	27068	63B FAIRMOUNT ST
	31484	4 AYER ST
	39217	7 NUTMEG DR
	41480	4 LISA DR
	43438	35 BURGUNDY DR U-80
	43537	69 WALDEN POND DR
	49097	221 EAST DUNSTABLE RD

BOARD APPROVED ON 5/7/2026

X _____

X _____

X _____



~~CERTAIN~~ DISABLED VETERAN'S CREDIT RECOMMENDED TO BE DENIED BY THE BOARD OF ASSESSORS ON
5/7/2026

Certain Disabled

Veterans RSA 72:36-a

35

Acct #	Address	Reason for Denial
20786	5 HOLLY DR	SPOUSE CANNOT APPLY - APPLICANT MUST BE THE VETERAN OR THEIR SURVIVING SPOUSE. CANNOT APPLY AS THE SPOUSE OF THE VETERAN WHILE THE VETERAN IS STILL LIVING.

BOARD DENEID ON 5/7/2026

X _____

X _____

X _____

BLIND EXEMPTIONS RECOMMENDED FOR APPROVAL BY THE BOARD OF ASSESSORS ON 5/7/2026

Blind Exemption	Account #	Property Address
RSA 72:37	35788	71 ROBINHOOD RD

BOARD APPROVED ON 5/7/2026

X _____

X _____

X _____

ALL VETERAN'S CREDIT RECOMMENDED TO BE APPROVED BY BOARD OF ASSESSORS ON 5/7/2026

All Veteran's Credit	Account #	Property Address
RSA 72:28-b	1850	79 LANGHOLM DR
	21026	3 ALEX CIR
	25086	33 AVON DR
	25268	16 SHELLEY DR
	28888	42 WATSON ST
	29856	23 WHITE PLAINS DR
	37850	19 VALENCIA DR
	46501	6 TRADERS WAY U-95

BOARD APPROVED ON 5/7/2026

X _____

X _____

X _____

VETERAN'S CREDIT RECOMMENED TO BE APPROVED BY THE BOARD OF ASSESSORS ON 5/7/2026

Veteran's Credit	Account #	Property Address
RSA 72:28	1998	102 BURKE ST
	6332	25 TILTON ST
	20022	7 KINGSTON DR
	22074	11 SAGAMORE RD
	24026	31 LOCK ST
	30862	19A EAST DUNSTABLE RD, Unit 45-46
	30862	19A EAST DUNSTABLE RD, Unit 45-46
	38480	6 LAMPLIGHTER DR
	49288	5 CRESTWOOD LN
	52327	12 SCENIC DR

BOARD APPROVED ON 5/7/2026

X _____

X _____

X _____

SOLAR EXEMPTIONS RECOMMENDED TO BE APPROVED BY BOARD OF ASSESSORS ON 5/7/2026

ACCOUNT #	ADDRESS
2044	5 BEDFORD ST
2816	23 THORNTON RD
8332	50 ABBOTT ST
22324	41 TAYLOR ST
24574	5 AVERY LN
28246	3 IROQUOIS RD
32610	2 DERRY ST
43652	58 TIMBERLINE DR
49524	7 OWLS HEAD DR
49529	3 SWEET MEADOW DR
49601	104 SEARLES RD
52911	56 WILDERNESS DR

BOARD APPROVED ON 5/7/2026

X _____

X _____

X _____

VETERAN'S CREDIT RECOMMENED TO BE DENIED BY THE BOARD OF ASSESSORS ON 5/7/2026

Veteran's Credit

RSA 72:28

Acct #	Address	Reason for Denial
33712	11 ECHO AVE	PA-29 not signed – therefore not considered timely filed

BOARD DENEID ON 5/7/2026

X _____

X _____

X _____

INSTITUTIONAL EXEMPTIONS RECOMMENDED FOR APPROVAL BY THE BOARD OF ASSESSORS ON
5/7/2026

RSA 72:23-c

RELIGIOUS (72:23-c, III), EDUCATIONAL (72:23-c, IV) AND CHARITABLE (72:23-c, V)

Account #	Property Address	Owner	Type
47158	280 MAIN ST U-431	SOUTHERN NH MEDICAL CENTER	CH
5140	18 SIMON ST	NASHUA CENTER	CH

BOARD APPROVED ON 5/7/2026

X _____

X _____

X _____



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Jessica Marchant, Assessor II

Date: July 6, 2026

Re: Abatement Recommendation / 64 Coburn Woods Dr/ CUNNINGHAM

Reasons for abatement recommendation:

The applicant contemplated in their application why their 2025 assessed value was higher than the 2024 value when not all other properties in the complex had a valuation change in that tax year.

The subject is a 1977 detached condo located in Coburn Woods. The current owners purchased the property in June of 2025. The property was also transferred in February of 2025, renovated, and then resold to the current owners.

2025 renovations to the property included:

Flooring, lighting, kitchen, all bathrooms and a finished room in the attic area.

As the property transferred twice in 2025, it was reviewed by staff multiple times and changes were made to the property record card. As part of the abatement process, a full inspection of the property was performed on 6/24/26 by staff members Marchant and Bilafer. Some inaccuracies were identified during the inspection and have been corrected.

Data changes made to the property record card include:

Adjustment to flooring, overall condition, bedroom count, bathroom count, condition of kitchen and baths, one attic room from unfinished to finished, adjust one deck size, adjust finished and unfinished basement square footages.

Conclusion:

Some corrections to the data decreased the assessment and some increased the assessment. Overall, there was a net reduction to the total assessed value. Based on the data corrections made to the property card, an abatement is warranted to a revised assessed value of **\$515,500**.

Account: 13932 **Map/Lot:** 0000F-00079-64E

Owner: CUNNINGHAM, CARL S and CUNNINGHAM, BONNIE J

Property Location: 64 COBURN WOODS DR

Original 2025 Assessed Value: \$540,100

Recommended Revised Assessed Value: \$515,500

Abatement Value Reduction: \$24,600

Abatement Refund (2025 tax rate = \$16.83): **\$414.02**

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: **GRANTED**

Comments

Parcel ID 0000F-00079-64E

ADDED HDWD PER MLS MM20 -- WOB UNIT 64 OB1=METAL FLU FBM=CEMENT FLOOR ECO=MKT ADJ
RK 12:55 4:00 2 WALL UNIT GAS HTRS IA HEARING 5/13/92 N/C
2025 - PROPERTY RENOVATED. ADJ COND. ADD BATH RV25

Exterior Information		Bath Features			Depreciation		
Type	55DN - DETACHED N/L	Full Bath	2	A - AVERAGE	Phys Con	VG - Very Good	15.6
Story Hght	2 - 2 STORIES	Add Full	0		Functional		
(Liv) Units	1 Tot 1	3/4 Bath	1	A - AVERAGE	Economic		
Found	1 - CONCRETE	Add 3/4	0		Special		
Frame	1 - WOOD	1/2 Bath	1	A - AVERAGE	Override		
P. Wall	26 - WOOD	Add 1/2	0				Total 15.6%

Sec Wall		0%	Other Fix	0	General Information			
Roof Str	1 - GABLE	Other Features			Grade	C - AVERAGE		
Roof Cvr	1 - ASPHALT	Kitchens	1	A - AVERAGE	Year Blt	1977	Eff Yr	1977
Color	BROWN	Add Kit	0		Alt LUC			

Interior Information		Condo Information		Unit No		
Avg Ht / Ft		Location	DET - DETACHED	Con Mod		
P. Int Wall	1 - DRYWALL	Tot Units		L. Sum		
Sec Int Wall		Floor		Sub Area Code		
Partition	T - TYPICAL	% Own				
P. Floor	18 - LAMINATE	Name	CW - COBURN			

Sec Floor		25%	Calc Ladder			
Bmt Floors	12 - CONCRETE		Base Rate	255.00	Depr %	15.6%
Electric	3 - TYPICAL		Size Adj	0.96623	Depr	98,543
Insulation	2 - TYPICAL		Con Adj	1.00000	Depr'd Total	533,143
Int Vs Ext			Adj Prc	\$ 246.39	Juris Ft.	1.0000
Heat Fuel	2 - GAS		Grade Ft.	1.00000	Spec. Features	\$ 1,500
Heat Type	1 - FORCED H/A		Other Feat	\$ 52,492	Final Total	\$ 534,600
# Heat Sys	0		NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC % 100	NBC Infl	1.2500	Assessed Val	\$ 534,600
Sol HW %		Ctrl Vac %	LUC Ft.	1.0000	Total \$/SF	\$ 379.96
Con Wall %		Sprink %	Adj Tot (CON)	631,686	Undepr \$/SF	246.39000

Special Features / Yard Items											
Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %
FPL	FIREPLACE	A	S	1	1.00	A	AV	1979	2,500.00	T	40%
CWPD	CW PAD SITE	D	Y	1	1.00	A	AV	2006	5,500.00	T	0%
Building Totals		Yard Item Appr							5,500		

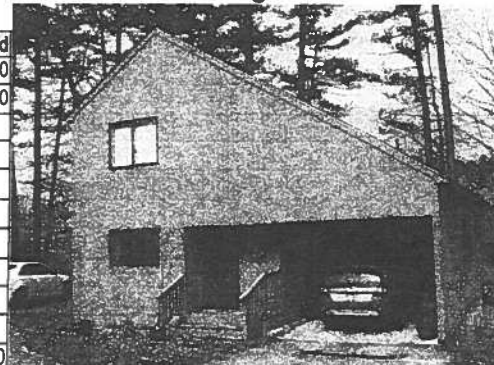
Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	795	795	795	795	246.39	195,880
SFL	SECOND FLR	612	612	612	612	246.39	150,790
STG	STORAGE	60	60	0	0	35.70	2,142
UAT	UNF ATC	96	480	0	96	246.40	23,654
WDK	WOOD DECK	432	432	0	0	14.64	6,324
OPF	OPEN FRM PRC	21	21	0	0	45.00	945
CPT	CARPORT	240	240	0	0	19.00	4,560
FBM	FINISHED BMT	795	795	0	0	86	68,56
	Building Totals	3,051	3,435	1,407	1,503		452,857
	Parcel Totals	3,051	3,435	1,407	1,503		452,857

2 Res Breakdown

Floor	No. Unit	Rooms
U	1	7
Bld Total	1	7
Prcd Total	1	7

Image



Per inspection, 5% tile, Cond G, 2BR, Kit VG, 2 BAs VG, 1/2 BA G, 1 Ofix, partial UAT to ATC, ADJ (lower) WDK, partial FBM to BMT, RMV 3/4 BA. JM26--2025 - PROPERTY RENOVATED. ADJ COND RV25--ADDED HDWD
PER MLS MM20 -- WOB UNIT 64

Per inspection, 5% tile, Cond G, 2BR, Kit VG, 2 BAs VG, 1/2 BA G, 1 Ofix, partial UAT to ATC, ADJ (lower) WDK, partial FBM to BMT, RMV 3/4 BA. JM26--2025 - PROPERTY RENOVATED. ADJ COND RV25--ADDED HDWD
PER MLS MM20 -- WOB UNIT 64

Exterior Information		Bath Features		Depreciation			
Type	55DN - DETACHED N/L	Full Bath	2	V - VERY GOOD	Phys Con	GD - Good	22.1
Story Hght	2 - 2 STORIES	Add Full	0		Functional		
(Liv) Units	1 Tot 1	3/4 Bath	0		Economic		
Found	1 - CONCRETE	Add 3/4	0		Special		
Frame	1 - WOOD	1/2 Bath	1	G - GOOD	Override		
P. Wall	26 - WOOD	Add 1/2	0				
						Total	22.1%

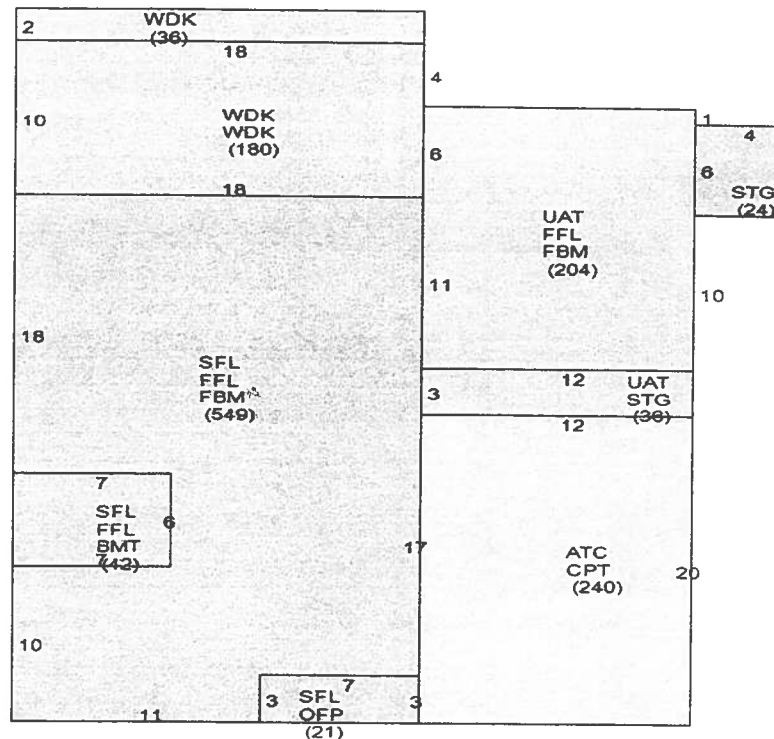
Sec Wall		0%	Other Fix	1	V - VERY GOOD	General Information			
Roof Str	1 - GABLE	Other Features			Grade	C - AVERAGE			
Roof Cvr	1 - ASPHALT	Kitchens	1	V - VERY GOOD	Year Blt	1977	Eff Yr	1977	
Color	BROWN	Add Kit	0		Alt IUC				

Interior Information		Condo Information		At Bldg		
Avg Ht / Ft		Location	DET - DETACHED	Juris		
P. Int Wall	1 - DRYWALL	Tot Units		Con Mod		
Sec Int Wall		Floor		L. Sum		
Partition	T - TYPICAL	% Own				
P. Floor	18 - LAMINATE	Name	CW - COBURN			

Sec Floor	6 - CERAMIC T	5%	Calc Ladder				
Bmt Floors	12 - CONCRETE		Base Rate	255.00	Depr %	22.1%	
Electric	3 - TYPICAL		Size Adj	0.95793	Depr	144,267	
Insulation	2 - TYPICAL		Con Adj	1.00100	Depr'd Total	508,526	
Int Vs Ext			Adj Prc	\$ 244.52	Juris Ft.	1.0000	
Heat Fuel	2 - GAS		Grade Ft.	1.00000	Spec. Features	\$ 1,500	
Heat Type	1 - FORCED H/A		Other Feat	\$ 59,530	Final Total	\$ 510,000	
# Heat Sys	1		NBH Mod	1.0000	Assmnt Ft.	1.0000	
Heated %	100	AC %	100	NBC Infl	1.2500	Assessed Val	\$ 510,000
Sol HW %		Ctrl Vac %		LUC Ft.	1.0000	Total \$/SF	\$ 336.63
Com Wall %		Sprink %		Adj Tot (RCH)	652,793	Under \$/SF	244,52000

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft	NBC	Ft	Juris	Ft	Assessed
FPL	FIREPLACE	A	S	1	1.00	A	AV	1979	2,500.00	T	40%	1021	1	CW	1	19	1	1,500
CWPD	CW PAD SITE	D	Y	1	1.00	A	AV	2006	5,500.00	T	0%	1021	1	CW	1	19	1	5,500
Building Totals					Yard Item Appr				5,500		Special Feature Appr						1,500	7,000



Sub Areas (9 of 10)

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	795	795	795	795	244.52	194,393
SFL	SECOND FLR	612	612	612	612	244.52	149,646
ATC	ATTIC FIN	108	240	108	108	244.52	26,408
BMT	BASEMENT	42	42	0	0	61.12	2,567
CPT	CARPORT	240	240	0	0	19.00	4,560
FBM	FINISHED BMT	753	753	0	0	85.58	64,442
STG	STORAGE	60	60	0	0	35.70	2,142
UAT	UNF ATC	48	240	0	48	245	11,737
WDK	WOOD DECK	396	396	0	0	15	5,865
Building Totals		3,075	3,399	1,515	1,563		462,705
Parcel Totals		3,075	3,399	1,515	1,563		462,705

Res Breakdown

Floor	No. Unit	Rooms
U	1	6
Bld Total	1	6
Prct Total	1	6

Image





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Jessica Marchant, Assessor II
Date: July 6, 2026
Re: Abatement Recommendation / 60 Timberline Dr/ Raghavan

Reasons for abatement recommendation:

The applicant requested an inspection of the property to review all of the defects and repairs required at the property.

A full inspection of the property was performed by staff members Marchant and Bilafer on 6/24/26 where the owner identified and described all of the items on the property needing repairs.

The subject is a 1985 Colonial and the current owners have resided there since 1999. Other than flooring changes, no renovations have been performed to the property and in fact, some maintenance issues have been left unresolved leading to kitchen and bathrooms being in less than average condition and some overall loss of function in the home. Additionally, some data on the record card was inaccurate and has been corrected.

Data changes made to the property record card include:

Flooring, bathroom count, bathroom condition, kitchen condition, adjustment to finished and unfinished basement square footage, finished status of garage, and condition of pool.

Conclusion:

Based on the data corrections made to the property card, an abatement is warranted to a revised assessed value of \$628,100.

Account: 43651 **Map/Lot:** 0000B-02637

Owner: RAGHAVAN, SRIDHAR & SANDHYA S

Property Location: 60 TIMBERLINE DR

Original 2025 Assessed Value: \$663,800

Recommended Revised Assessed Value: \$628,100

Abatement Value Reduction: \$35,700

Abatement Refund (2025 tax rate = \$16.83): \$600.83

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: **GRANTED**

60 TIMBERLINE DR
NASHUA, NH

RAGHAVAN, SRIDHAR & SANDHYA S
60 TIMBERLINE DR
NASHUA, NH 03062-4511

Occ	Type
-----	------

BATCHELDER, PETER C
-0000

This parcel contains 18,229 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1985 with a total of 2,180 square feet. There are 1 living unit(s), 2 Baths, 1 Half Bath, 8 Rooms, and 4 Bdrms.

Code	Desc	Amt	Comm Int Amt

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R18	
F. Haz		Zone 2		
Topo	V153 - LEVEL ROLL	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt				

[illegible]

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	464,800	18,100	18,229.00	180,900	663,800
Building Total	464,800	18,100	18,229.00	180,900	663,800
Parcel Total	464,800	18,100	18,229.00	180,900	663,800
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	304.50	Tot Val SF/Prcl	304.50

Tx Yr	Cat	Use	Bid Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1401	464,800	18,100	18,229	180,900	663,800	663,800	Year End Roll 2025	12/01/2025
2024	FV	1401	464,800	18,100	18,229	180,900	663,800	663,800	Year End Roll 2024	12/12/2024
2023	FV	1401	391,300	18,600	18,229	144,700	554,600	554,600	Year End Roll 2023	12/05/2023
2022	FV	1401	391,300	18,600	18,229	144,700	554,600	554,600	Year End Roll 2022	11/15/2022
2021	FV	1401	296,500	19,700	18,229	106,100	422,300	422,300	System Roll for 2021	11/15/2021
2020	FV	1401	296,500	19,700	18,229	106,100	422,300	422,300	Year End Roll	11/12/2020
2019	FV	1401	296,500	19,700	18,229	106,100	422,300	422,300	Year End Roll	03/04/2020
2018	PATR	1401	296,500	19,700	18,229	106,100	422,300	422,300	Corrects for Assessor	01/09/2019
2017	FV	1401	227,400	8,600	18,229	91,700	327,700	327,700	Year End Roll	11/06/2017
2016	FV	1401	227,400	8,600	18,229	91,700	327,700	327,700	Year End Roll	11/16/2016

[illegible][illegible]

Date	Result	By
08/27/2025	AERIAL VIEW	Miles LaCrox
11/01/2024	No Change	Jessica Marcha
10/20/2022	BPcisd no vr	Greg Turgiss
07/08/2022	Field Review	Angela Silva (V
03/24/2021	Meas+1Visit	Mike Castillo (V
07/10/2018	Field Review	Rob T-KRT
11/08/1999	SI mea&list	Gary Turgiss
10/29/1999	SI mea&LC	Gary Turgiss
04/26/1990	Meas+List	JW
04/18/1990	Meas2InfCdLf	JW

[illegible]

6/20/26 10:24 am

2023

Assessor Map

Comments

Parcel ID 0000B-02637

ADD SLR FOR 26 ML25--- FENCE SOME HARDWOOD IN DIN RM ADDED 17X16 FBM AREA GT99 CHNGD HOT WATER TO AIR GT

Exterior Information				Bath Features				Depreciation			
Type	03 - COLONIAL	Full Bath	2	A - AVERAGE	Phys Con	AV - Average	27.3				
Stry Hght	2 - 2 STORIES	Add Full	0		Functional						
(Liv) Units	1 Tot 1	3/4 Bath	0		Economic						
Found	1 - CONCRETE	Add 3/4	0		Special						
Frame	1 - WOOD	1/2 Bath	1	A - AVERAGE	Override						
P. Wall	2 - CLAPBOARD	Add 1/2	0					Total	27.3%		
Sec Wall		0%	Other Fix	0				General Information			
Roof Str	1 - GABLE	Other Features			Grade	B - GOOD (-)					
Roof Cvr	1 - ASPHALT	Kitchens	1	A - AVERAGE	Year Blt	1985	Eff Yr				
Color	RUST	Add Kit	0		Alt LUC						
Interior Information				Condo Information				Juris			
Avg Ht / Ft		Location			Con Mod						
P. Int Wall	1 - DRYWALL	Tot Units			L. Sum						
Sec Int Wall		Floor									
Partition	T - TYPICAL	% Own									
P. Floor	4 - CARPET	Name									
Sec Floor		Calc Ladder									
Bmt Floors		Base Rate	185.00	Depr %	27.3%						
Electric	3 - TYPICAL	Size Adj	0.95872	Depr	173,531						
Insulation	2 - TYPICAL	Con Adj	1.00000	Depr'd Total	462,112						
Int Vs Ext		Adj Prc	\$ 177.36	Juris Ft	1.0000						
Heat Fuel	2 - GAS	Grade Ft	1.20000	Spec. Features	\$ 2,700						
Heat Type	1 - FORCED H/A	Other Feat	\$ 40,516	Final Total	\$ 464,800						
# Heat Sys	1	NBH Mod	1.0000	Assmnt Ft	1.0000						
Heated %	100	AC %	100	NBC Infr	1.0000	Assessed Val	\$ 464,800				
Sol HW %		Ctrl Vac %		LUC Ft	1.0000	Total \$/SF	\$ 213.21				
Com Wall %		Sprink %		Adj Tot (RCN)	635,643	Undepr \$/SF	212.83200				

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,208	1,208	1,208	1,208	177.36	214,251
SFL	SECOND FLR	972	972	972	972	177.36	172,394
WDK	WOOD DECK	168	168	0	0	17.61	2,958
GAR	GARAGE	462	462	0	0	62.08	28,681
OFP	OPEN FRM PRC	85	85	0	0	31.32	2,662
FBM	FINISHED BMT	1,208	1,208	0	0	62.08	74,993
Building Totals							
		4,103	4,103	2,180	2,180		495,939
Parcel Totals		4,103	4,103	2,180	2,180		495,939

Sub Areas

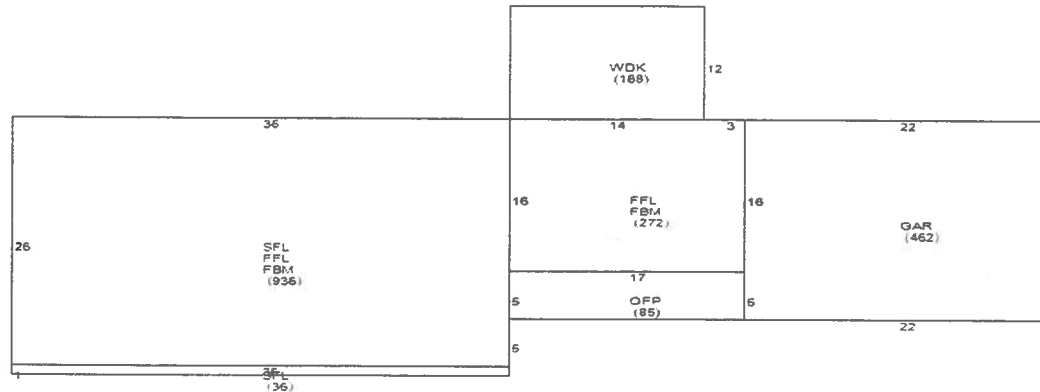
Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,208	1,208	1,208	1,208	177.36	214,251
SFL	SECOND FLR	972	972	972	972	177.36	172,394
WDK	WOOD DECK	168	168	0	0	17.61	2,958
GAR	GARAGE	462	462	0	0	62.08	28,681
OFP	OPEN FRM PRC	85	85	0	0	31.32	2,662
FBM	FINISHED BMT	1,208	1,208	0	0	62.08	74,993
Building Totals							
		4,103	4,103	2,180	2,180		495,939
Parcel Totals		4,103	4,103	2,180	2,180		495,939

Res Breakdown

Floor	No. Unit	Rooms	Bdms
U	1	8	4
Bld Total			
		1	8
Prci Total		1	8

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft	NBC	Ft	Juris	Ft	Assessed
FPL1	FIREPLACE 1	A	S	1	1.00	A	AV	1985	4,400.00	T	39%	1401	1	NG	1	5	1	2,700
SPL2	VINYLP/PLASTI	D	Y	1	600.00	A	AV	1992	46.00	T	32%	1401	1	NG	1	5	1	18,100
Building Totals																		
									18,100	Special Feature Appr								
Parcel Totals									18,100	Special Feature Appr								





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: June 30, 2026
Re: Abatement Recommendation / 3 Theresa Way / Kasarla & Arla

Reasons for abatement recommendation:

The applicant's basis for the abatement request is due to overassessment.

The subject is a detached condominium unit located in a small, 5-unit development known as Theresa Way Condominium. Four of the units, including the subject unit, are 2,748 SF units newly constructed in 2023. The original 1950's one story 1,090 SF house located on the parcel was retained, fully renovated and is the fifth unit in the project. All 5 units were originally sold in 2023. The larger two-story newly constructed units sold in 2023 for prices ranging from \$695,000 to \$717,900. The older, smaller one-story unit sold in 2023 for \$438,000 and resold in 2024 for \$455,000. One of the larger units (3 Theresa Way, the subject of this abatement recommendation) resold on October 7, 2025 for \$720,000.

Three of larger units had 2025 assessed values in the low \$840,000's. The fourth, which has a partly finished basement and an extra full bath, is assessed for \$875,500. Based on the original 2023 sales, which ranged from \$695,000 to \$717,900 and which occurred within the 12 months prior to the last revaluation in 2024, and on the more recent resale of a unit in October of 2025 for \$720,000, the assessed values appear to be high and a reduction is warranted.

NOTE: The owners of 2 of the 4 larger units in this development have requested an abatement adjustment for the 2025 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied to the 2 units for purposes of 2025 abatement requests and for all 4 larger units going forward. The adjustment is based on an analysis of the sales data noted in

the previous paragraph. The smaller one-story unit appears to have been assessed at a reasonable value for 2025 and it is not adjusted going forward.

Recalculation of the subject unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of \$699,800 for this unit.

Conclusion:

Based on the above analysis, an abatement is warranted to a revised assessed value of \$699,800.

Account: 52666 **Map/Lot:** 0000F-00054-3

Owner: KASARLA, VINAR KUMAR REDDY & ARLA, PRASANNA

Property Location: 3 THERESA WAY

Original 2025 Assessed Value: \$840,100

Recommended Revised Assessed Value: \$699,800

Abatement Value Reduction: \$140,300

Abatement Refund (2025 tax rate = \$16.83): \$2,361.25

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: **GRANTED**

Acct #	Property Location	Sale Price	Sale Date	2025 Total Assessed Value	Q/U	LUC	NBC	Style	Liv Area	Cond	Year Built	Ratio
52664	6 THERESA WAY	\$699,934	5/5/2023	\$841,200	Q	1021	NF	DETACHED N/L	2,748	AV	2023	120.2%
52665	711 WEST HOLLIS ST	\$455,000	5/22/2024	\$389,300	Q	1021	NF	DETACHED N/L	1,090	EX	1956	85.6%
52665	711 WEST HOLLIS ST	\$438,000	8/11/2023	\$389,300	Q	1021	NF	DETACHED N/L	1,090	EX	1956	88.9%
52666	3 THERESA WAY	\$720,000	10/7/2025	\$840,100	Q	1021	NF	DETACHED N/L	2,748	AV	2023	116.7%
52667	4 THERESA WAY	\$717,900	8/1/2023	\$840,100	Q	1021	NF	DETACHED N/L	2,748	AV	2023	117.0%
52668	5 THERESA WAY	\$695,000	4/7/2023	\$875,500	Q	1021	NF	DETACHED N/L	2,748	AV	2023	126.0%

Add building details for 2024. JM24--add foundation only for 2023- yard items. JM23-- NEW LOT PER PL #41722 - 4/2023

Add building details for 2024. JM24--add foundation only for 2023- yard items. JM23-- NEW LOT PER PL #41722 - 4/2023

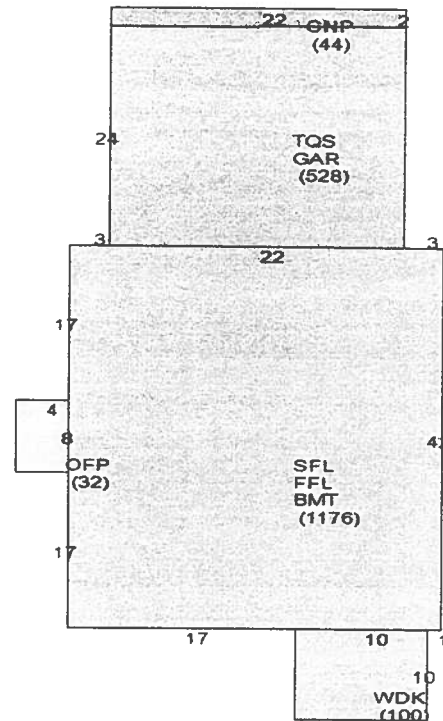
Exterior Information			Bath Features			Depreciation		
Type	55DN - DETACHED N/L		Full Bath	2	A - AVERAGE	Phys Con	AV - Average	2
Story Hght	2 - 2 STORIES		Add Full	0		Functional		
(Liv) Units	1	Tot 1	3/4 Bath	0		Economic		
Found	1 - CONCRETE		Add 3/4	0		Special		
Frame	1 - WOOD		1/2 Bath	1	A - AVERAGE	Override		
P. Wall	4 - VINYL		Add 1/2	0			Total	2%

Sec Wall	0%	Other Fix	0	General Information		
Roof Str	1 - GABLE	Other Features		Grade	C+ - AVG. (+)	
Roof Cvr	1 - ASPHALT	Kitchens	1	A - AVERAGE	Year Blt	2023
Color	GRAY	Add Kit.	0	Alt LUC	Eff Yr	

Interior Information		Condo Information		At LOS			
Avg Ht / Ft		Location		Juris			
P. Int Wall	1 - DRYWALL	Tot Units		Con Mod			
Sec Int Wall		Floor		L. Sum			
Partition		% Own					
P. Floor	3 - HARDWOOD	Name					
				Sub Ar			
				Code			

Sec Floor	15 - CARPET	50%	Calc Ladder				
Bmt Floors	12 - CONCRETE		Base Rate	255.00	Depr %	2%	SFL
Electric	3 - TYPICAL		Size Adj	0.86827	Depr	17,095	TQS
Insulation	2 - TYPICAL		Con Adj	1.02000	Depr'd Total	837,638	WDK
Int Vs Ext			Adj Prc	\$ 225.84	Juris Ft	1.0000	GAR
Heat Fuel	2 - GAS		Grade Ft.	1.10000	Spec. Features	\$ 2,500	OFF
Heat Type	1 - FORCED H/A		Other Feat	\$ 47,258	Final Total	\$ 840,100	BMT
# Heat Sys	1		NBH Mod	1.0000	Assmnt Ft.	1.0000	CNP
Heated %	100	AC % 100	NBC Infl	1.0000	Assessed Val	\$ 840,100	
Sol HW %		Ctl Vac %	LUC Ft.	1.0000	Total \$/SF	\$ 305.71	
Com Wall %		Sprink %	Adj Tot (RCN)	854,733	Undepr \$/SF	248,42400	

Special Features / Yard Items											
Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2023	2,500.00	T	2%
Building Totals		Yard Item Appr									



Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,176	1,176	1,176	1,176	225.84	265,588
SFL	SECOND FLR	1,176	1,176	1,176	1,176	225.84	265,588
TQS	3/4 STORY	396	528	396	396	225.84	89,433
WDK	WOOD DECK	100	100	0	0	20.91	2,091
GAR	GARAGE	528	528	0	0	79.04	41,733
OPF	OPEN FRM PRC	32	32	0	0	45.00	1,440
BMT	BASEMENT	1,176	1,176	0	0	56.46	66,397
CNP	CANOPY	44	44	0	0	41.00	1,796
	Building Totals	4,628	4,760	2,748	2,748		734,068
	Parcel Totals	4,628	4,760	2,748	2,748		734,068

Floor	No. Unit	Rooms
	1	8
Bld Total	1	8
Prcl Total	1	8



Add building details for 2024. JM24--add foundation only for 2023- yard items. JM23--- NEW LOT PER PL #41722 - 4/2023

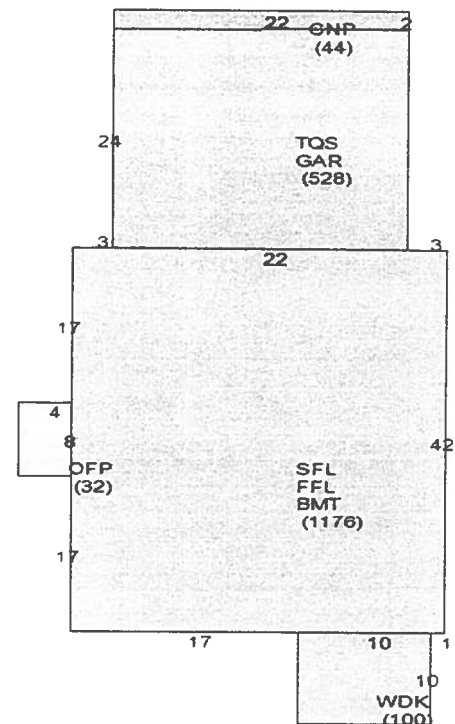
Add building details for 2024. JM24--add foundation only for 2023- yard items. JM23-- NEW LOT PER PL #41722 - 4/2023

Sec Wall		0%	Other Fix	0	General Information			
Roof Str	1 - GABLE	Other Features			Grade	C+ - AVG. (+)		
Roof Cvr	1 - ASPHALT	Kitchens	1	A - AVERAGE	Year Blt	2023	Eff Yr	
Color	GRAY	Add Kit	0		Alt LUC			

Sec Int Wall		Floor		Sub Area
Partition		% Own		
P. Floor	3 - HARDWOOD	Name		

Insulation	2 - TYPICAL	Con Adj	1.02000	Dep'r'd Total	697,753	WDK
Int Vs Ext		Adj Prc	\$ 225.84	Juris Ft	1.0000	GAR
Heat Fuel	2 - GAS	Grade Ft	1.10000	Spec. Features	\$ 2,000	OEP

Soil HW %	Ctrl Vac %	LUC Ft.	1.0000	Total \$/SF	\$ 254.66
Con Wall %	Sprink %	Adj Tot (RCH)	711,993	Undepr \$/SF	248.42400
Special Features / Yard Items					

[illegible][illegible]

Code	Desc
------	------

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,176	1,176	1,176	1,176	225.84	265,588
SFL	SECOND FLR	1,176	1,176	1,176	1,176	225.84	265,588
TQS	3/4 STORY	396	528	396	396	225.84	89,433
WDK	WOOD DECK	100	100	0	0	20.91	2,091
GAR	GARAGE	528	528	0	0	79.04	41,733
OPF	OPEN FRM PRC	32	32	0	0	45.00	1,440
BMT	BASEMENT	1,176	1,176	0	0	56.46	66,397
CNP	CANOPY	44	44	0	0	41.36	1,798
	Building Totals	4,628	4,760	2,748	2,748		734,068
	Parcel Totals	4,628	4,760	2,748	2,748		734,068

91	Floor	No. Unit
----	-------	----------

	Floor	No. Unit	Rooms
33		1	8
0			
07			
08			
	Bld Total	1	8
08	Prcl Total	1	8





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: June 30, 2026
Re: Abatement Recommendation / 5 Theresa Way / Ginjala & Sadhu

Reasons for abatement recommendation:

The applicant's basis for the abatement request is due to overassessment.

The subject is a detached condominium unit located in a small, 5-unit development known as Theresa Way Condominium. Four of the units, including the subject unit, are 2,748 SF units newly constructed in 2023. The original 1950's one story 1,090 SF house located on the parcel was retained, fully renovated and is the fifth unit in the project. All 5 units were originally sold in 2023. The larger two-story newly constructed units sold in 2023 for prices ranging from \$695,000 to \$717,900. The older, smaller one-story unit sold in 2023 for \$438,000 and resold in 2024 for \$455,000. One of the larger units (3 Theresa Way) resold on October 7, 2025 for \$720,000.

Three of larger units had 2025 assessed values in the low \$840,000's. The fourth (5 Theresa Way, the subject unit), which has a partly finished basement and an extra full bath, is assessed for \$875,500. Based on the original 2023 sales, which ranged from \$695,000 to \$717,900 and which occurred within the 12 months prior to the last revaluation in 2024, and on the more recent resale of a unit in October of 2025 for \$720,000, the assessed values appear to be high and a reduction is warranted.

NOTE: The owners of 2 of the 4 larger units in this development have requested an abatement adjustment for the 2025 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied to the 2 units for purposes of 2025 abatement requests and for all 4 larger units going forward. The adjustment is based on an analysis of the sales data noted in

the previous paragraph. The smaller one-story unit appears to have been assessed at a reasonable value for 2025 and it is not adjusted going forward.

Recalculation of the subject unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of \$729,200 for this unit.

Conclusion:

Based on the above analysis, an abatement is warranted to a revised assessed value of \$699,800.

Account: 52668 **Map/Lot:** 0000F-00054-5

Owner: GINJALA, ASHOK & SADHU, SPOORTHY

Property Location: 5 THERESA WAY

Original 2025 Assessed Value: \$875,500

Recommended Revised Assessed Value: \$729,200

Abatement Value Reduction: \$146,300

Abatement Refund (2025 tax rate = \$16.83): \$2,462.23

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: **GRANTED**

Acct #	Property Location	Sale Price	Sale Date	2025 Total Assessed Value	Q/U	LUC	NBC	Style	Liv Area	Cond	Year Built	Ratio
52664	6 THERESA WAY	\$699,934	5/5/2023	\$841,200	Q	1021	NF	DETACHED N/L	2,748	AV	2023	120.2%
52665	711 WEST HOLLIS ST	\$455,000	5/22/2024	\$389,300	Q	1021	NF	DETACHED N/L	1,090	EX	1956	85.6%
52665	711 WEST HOLLIS ST	\$438,000	8/11/2023	\$389,300	Q	1021	NF	DETACHED N/L	1,090	EX	1956	88.9%
52666	3 THERESA WAY	\$720,000	10/7/2025	\$840,100	Q	1021	NF	DETACHED N/L	2,748	AV	2023	116.7%
52667	4 THERESA WAY	\$717,900	8/1/2023	\$840,100	Q	1021	NF	DETACHED N/L	2,748	AV	2023	117.0%
52668	5 THERESA WAY	\$695,000	4/7/2023	\$875,500	Q	1021	NF	DETACHED N/L	2,748	AV	2023	126.0%

PROPERTY LOCATION

5 THERESA WAY
NASHUA, NH

OWNERSHIP

GINJALA, ASHOK
SADHU, SPOORTHY
5 THERESA WAY
NASHUA, NH 03062

PREVIOUS OWNER

RENO INVESTMENTS LLC
PO BOX 58
DRACUT MA 01826
US

NARRATIVE DESCRIPTION

This parcel contains 0 SF of land mainly classified as CONDO NL. It has 1 building(s) first built in 2023 with a total of 2,748 square feet. There are 1 living unit(s), 3 Baths, 1 Half Bath, 11 Rooms, and 4 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	2 - SEWER	Dis 1	NASH	100.0
Util 2	9 - ART WELL	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R9	
F. Haz		Zone 2		
Topo	V153 - LEVEL ROLL	Zone 3		
Street	1 - PAVED			
Traffic	5 - HEAVY			
Exempt				

LAND SECTION

[illegible]

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	875,500	0	0.00	0	875,500
Building Total	875,500	0	0.00	0	875,500
Parcel Total	875,500	0	0.00	0	875,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	318.60	Tot Val SF/Prcl	318.60

PREVIOUS ASSESSMENTS

[illegible]

SALES INFORMATION

[illegible]

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
09/28/2023	23-3093-02	Plumbing Only		10/02/2023	C	BATHROOM FIXT	
09/27/2023	23-3093-01	Electrical Only		09/28/2023	C	BASEMENT REN	
09/22/2023	23-3093	Alteration	10,000	02/21/2024	C	FINISH PART OF	
12/09/2022	22-2147-06	Plumbing Only		12/12/2022	C	SEWER CONNEC	
11/14/2022	22-2147-05	Mechanical Only		11/15/2022	C	400000 btu/ water	
11/08/2022	22-2147-04	Electrical Only		11/10/2022	C	2600 ST FT HOUS	
11/04/2022	22-2147-03	Mechanical Only		11/07/2022	C	1 GAS FIREPLAC	
11/03/2022	22-2147-01	Mechanical Only		11/04/2022	C	sheet metal/ hvac	
11/03/2022	22-2147-02	Mechanical Only		11/04/2022	C	sheet metal for full	
07/12/2022	22-2147	Res 1 Family Dw	350,000	02/15/2023	C	5 THERESA WAY	

ACTIVITIES

[illegible]

LEGAL DESCRIPTION

0	HCRD 41781 Limited Common Land May 2023
	HCRD 41722 Condo Plan Mar. 2023 - Condo Docs 9686/540 Mar. 2023
	HCRD 17150 NR 2231

	Lot Size	
	Total Land	0.00
	Land Unit Type	



Patriot
PROPERTIES INC.

User Account
GIS Coord 1
1024447.769982
GIS Coord 2
87831.132954
Insp Date
03/13/2024

PRINT
Date 6/30/2026 Time 4:24 pm

TAX YEAR

2025

USER DEFINED

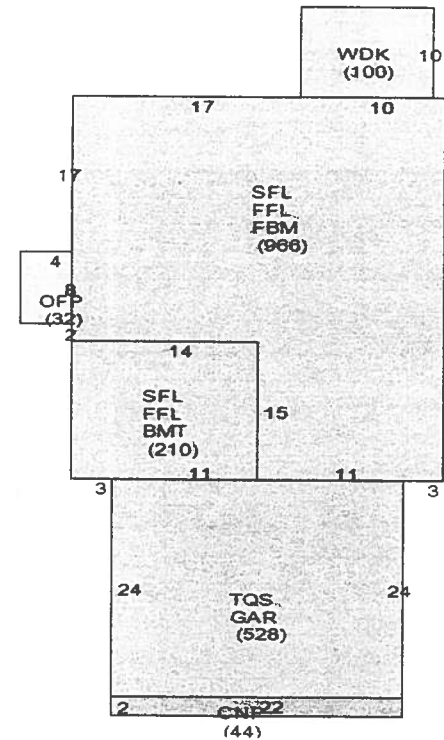
PriorID1a
Nashua PID
F-54
Plan #
41722
PriorID1b

PriorID2b
PriorID3b
711
Code Date

Code Status
Nashua Ward
5
Assessor Map

Per owner, work completed. Add BA, FB, JM24---2/24 SALES REVIEW - NO ENTRY. PERMIT NOT SHOWN IN WINDOW - ASSUMED DONE. Add building details for new home 2023 JM. NEW LOT PER PL #41722 - 4/2023

Per owner, work completed. Add BA, FBM. JM24---2/24 SALES REVIEW - NO ENTRY. PERMIT NOT SHOWN IN WINDOW - ASSUMED DONE. Add building details for new home 2023 JM. NEW LOT PER PL #41722 - 4/2023



Exterior Information			Bath Features			Depreciation		
Type	55DN - DETACHED N/L		Full Bath	3	A - AVERAGE	Phys Con	AV - Average	
Story Hght	2 - 2 STORIES		Add Full	0		Functional		
(Liv) Units	1	Tot 1	3/4 Bath	0		Economic		
Found	1 - CONCRETE		Add 3/4	0		Special		
Frame	1 - WOOD		1/2 Bath	1	A - AVERAGE	Override		
P. Wall	4 - VINYL		Add 1/2	0		Total		
Sec Wall		0%	Other Fix	2	A - AVERAGE	2%		
Roof Str	1 - GABLE		Other Features			Grade	C+ - AVG. (+)	
Roof Cvr	1 - ASPHALT		Kitchens	1	A - AVERAGE	Year Blt	2023	Eff Yr
Color	Gray		Add Kit.	0		Alt LUC		
Interior Information			Condo Information			Juris		
Avg Ht / Ft			Location			Con Mod		
P. Int Wall	1 - DRYWALL		Tot Units			L. Sum		

Interior Information		Condo Information	
Avg Ht / Ft		Location	
P. Int Wall	1 - DRYWALL	Tot Units	
Sec Int Wall		Floor	
Partition		% Own	
P. Floor	3 - HARDWOOD	Name	

Sec Floor	4 - CARPET		50%	Calc Ladder			
Bmt Floors	12 - CONCRETE			Base Rate	255.00	Depr %	2%
Electric	3 - TYPICAL			Size Adj	0.86827	Depr	17,817
Insulation	2 - TYPICAL			Con Adj	1.02000	Depr'd Total	873,009
Int Vs Ext				Adj Prc	\$ 225.84	Juris Ft.	1.0000
Heat Fuel	2 - GAS			Grade Ft.	1.10000	Spec. Features	\$ 2,500
Heat Type	1 - FORCED H/A			Other Feat	\$ 59,358	Final Total	\$ 875,500
# Heat Sys	1			NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %	100	NBC Infl	1.0000	Assessed Val	\$ 875,500
Sol HW %		Ctrl Vac %		LUC Ft.	1.0000	Total \$/SF	\$ 318.60
Com Wall %		Sprink %		Adj Tot (RCH)	890,826	Undepr \$/SF	248,42400

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,176	1,176	1,176	1,176	225.84	265,588
SFL	SECOND FLR	1,176	1,176	1,176	1,176	225.84	265,588
TQS	3/4 STORY	396	528	396	396	225.84	89,433
WDK	WOOD DECK	100	100	0	0	20.91	2,091
GAR	GARAGE	528	528	0	0	79.04	41,733
OFF	OPEN FRM PRC	32	32	0	0	45.00	1,440
BMT	BASEMENT	210	210	0	0	56.46	11,857
CNP	CANOPY	44	44	0	0	41.36	1,798
FBM	FINISHED BMT	966	966	0	0	79.04	76,353
Building Totals		4,628	4,760	2,748	2,748		755,880
Parcel Totals		4,628	4,760	2,748	2,748		755,880

Res Breakdown

	Floor	No. Unit	Rooms	Bdrms
93	M		11	4
90				
97				
98				
93	Bld Total	0	11	4
90	Prci Total	0	11	4

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2023	2,500.00	T	2%	1021	1	NF	1	3	1	2,500
Building Totals					Yard Item Appr							Special Feature Appr					2,500	2,500
Parcel Totals					Yard Item Appr							Special Feature Appr					2,500	2,500



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

Lot Size	
Total Land	0.00
Land Unit Type	

Patriot
PROPERTIES INC.

User Account
GIS Coord 1
1024447.769982
GIS Coord 2
87831.132954
Insp Date
03/13/2024

PRINT

Date	Time
6/30/2026	4:25 pm

TAX YEAR
2026

USER DEFINED
PriorID1a

Nashua PID
F-54
Plan #
41722
PriorID1b

PriorID2b
PriorID3b
711

Code Date
Code Status
Nashua Ward
5
Assessor Map

[illegible]

Bld: 30515 | Seq: 1 | Year: 2026 | Data As Of Date: 06/30/2026 | Us: | mer | DB: Assess50Nashua

Per owner, work [REDACTED] etc. add BA, FB. JM24--2/24 SALES REVIEW - NO ENTRY. PERMIT NOT SHOWN IN WINDOW - ASSUMED DONE. Add building details for new home 2023 JM. NEW LOT PER PL #41722 - 4/2023

Per owner, work [REDACTED] etc. add BA, FB. JM24--2/24 SALES REVIEW - NO ENTRY. PERMIT NOT SHOWN IN WINDOW - ASSUMED DONE. Add building details for new home 2023 JM. NEW LOT PER PL #41722 - 4/2023

Exterior Information			Bath Features			Depreciation			
Type	55DN - DETACHED N/L		Full Bath	3	A - AVERAGE	Phys Con	AV - Average		2
Stry Hgts	2 - 2 STORIES		Add Full	0		Functional			
(Liv) Units	1	Tot 1	3/4 Bath	0		Economic			
Found	1 - CONCRETE		Add 3/4	0		Special			
Frame	1 - WOOD		1/2 Bath	1	A - AVERAGE	Override			
P. Wall	4 - VINYL		Add 1/2	0					Total
Sec Wall		0%	Other Fix	2	A - AVERAGE				
Roof Str	1 - GABLE		Other Features			Grade	C+ - AVG. (+)		
Roof Cvr	1 - ASPHALT		Kitchens	1	A - AVERAGE	Year Blt	2023	Eff Yr	
Color	Gray		Add Kit.	0		Alt LUC			
Interior Information			Condo Information						
Avg Ht / Ft			Location			Con Mod			
P. Int Wall	1 - DRYWALL		Tot Units			L. Sum			

Interior Information		Condo Information	
Avg Ht / Ft		Location	
P. Int Wall	1 - DRYWALL	Tot Units	
Sec Int Wall		Floor	
Partition		% Own	
P. Floor	3 - HARDWOOD	Name	

Sec Floor	4 - CARPET	50%	Calc Ladder				
Bmt Floors	12 - CONCRETE		Base Rate	255.00	Depr %	2%	
Electric	3 - TYPICAL		Size Adj	0.86827	Depr	14,841	
Insulation	2 - TYPICAL		Con Adj	1.02000	Depr'd Total	727,217	
Int Vs Ext			Adj Prc	\$ 225.84	Juris Ft.	1.0000	
Heat Fuel	2 - GAS		Grade Ft.	1.10000	Spec. Features	\$ 2,000	
Heat Type	1 - FORCED H/A		Other Feat	\$ 59,358	Final Total	\$ 729,200	
# Heat Sys	1		NBH Mod	1.0000	Assmnt Ft.	1.0000	
Heated %	100	AC %	100	NBC Infl	0.8330	Assessed Val	\$ 729,200
Sol HW %		Ctrl Vac %		LUC Ft.	1.0000	Total \$/SF	\$ 265.36
Com Wall %		Sprink %		Adj Tot (RCN)	742,058	Undepr \$/SF	248,42400

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2023	2,500.00	T	2%	1021	1	TWC	0.833	3	1	2,000
Building Totals					Yard Item Appr							Special Feature Appr					2,000	2,000
Parcel Totals					Yard Item Appr							Special Feature Appr					2,000	2,000

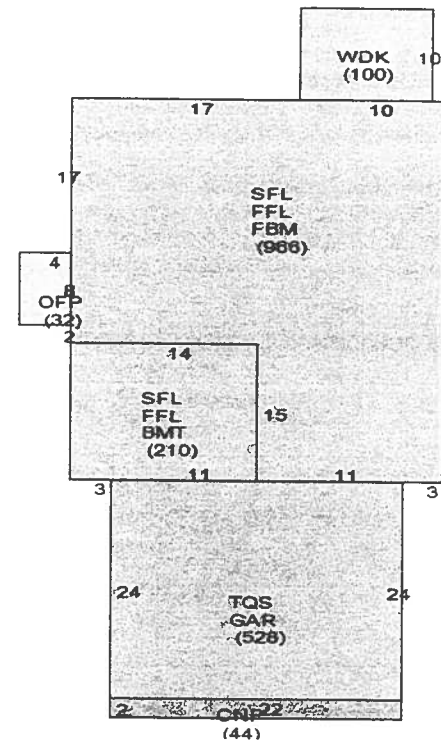
Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,176	1,176	1,176	1,176	225.84	265,588
SFL	SECOND FLR	1,176	1,176	1,176	1,176	225.84	265,588
TQS	3/4 STORY	396	528	396	396	225.84	89,433
WDK	WOOD DECK	100	100	0	0	20.91	2,091
GAR	GARAGE	528	528	0	0	79.04	41,733
OPF	OPEN FRM PRC	32	32	0	0	45.00	1,440
BMT	BASEMENT	210	210	0	0	56.46	11,857
CNP	CANOPY	44	44	0	0	41.36	1,798
FBM	FINISHED BMT	966	966	0	0	79	76,353
Building Totals		4,628	4,760	2,748	2,748		755,880
Parcel Totals		4,628	4,760	2,748	2,748		755,880

33 Res Breakdown

	Floor	No. Unit	Rooms	Bdrms
83	M		11	4
40				
57				
98				
53	Bld Total	0	11	4
30	Prcl Total	0	11	4

Image





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 2, 2026

Re: Abatement Recommendation / 188 Bartemus Trl / Rizvi

Reasons for abatement recommendation:

The applicant's basis for the abatement request is due to overassessment.

The taxpayer lists as a reason for abatement a prior discussion with the Tax Assessor's office in 2025 at which the assessment level was discussed. The only recorded discussion found was during the 2024 city-wide revaluation when it appears the taxpayer met with the revaluation company during informal hearings in October of 2024. The final 2024 assessed value was \$409,000. The taxpayer also refers to the sale of the subject unit for \$380,000 in 2024 as a reason for a reduction in assessed value.

In March of 2025, subsequent to the 2024 revaluation and to the 2024 subject unit sale, the Tax Assessor's office listed changes to the property based on a site visit due to building permit activity. Specifically, permits were issued in April, May and June of 2024** for basement finish, renovation of the original full bath and the addition of a second full bath. As a result of the addition of these changes, the subject unit's assessed value was increased to \$452,100.

****NOTE:** Permits issued after April 1st are picked up for the following April 1st, which is the inventory date for property taxes in the state of NH.

The subject is a Townhouse style, 1,490 SF condominium unit located in the Hollis Crossing 1 condominium development. As noted above, it has a finished basement and an extra full bath. The City has conducted research for comparable sales (list attached). Four recent sales were found in the Hollis Crossing 1 condominium development ranging in sale price from \$365,000 to \$450,000. The two lower priced sales lack basements at all. Of the two sales with

full basements, the one that sold in November of 2024 for \$410,000 has a partly finished basement and the one that sold in June of 2025 for \$450,000 has an unfinished basement. Neither has an extra full bath. These two sales support the subject unit's current assessed value.

Conclusion:

The subject unit's 2025 assessed value of \$452,100 is well supported by the sales data. The data does not support a reduction in the 2025 assessed value for the subject unit. I therefore recommend the abatement request be denied.

Account: 45394 **Map/Lot:** 0000F-00004-50-188

Owner: RIZVI, SALMAN & SABEENA H

Property Location: 188 BARTEMUS TRL, UNIT U-50

Original 2025 Assessed Value: \$452,100

Recommended Revised Assessed Value: \$452,100

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

Acct #	PropertyAddress	Parcel ID	Sale Price	Total Assessed Value	Sale Date	Above Grade Fin Liv Area	Basement	Basement Fin Area	BRs	Full Bath	Half Bath	Year Built	Condition
45339	78 BARTEMUS TRL, U-230	0000F-00004-230-78	\$410,000	\$408,100	11/25/2024	1490	Full	286	2	1	1	1987	AV
45357	114 BARTEMUS TRL, U-92	0000F-00004-92-114	\$450,000	\$430,200	6/27/2025	1411	Full	None	2	1	1	1987	VG
45420	240 BARTEMUS TRL, U-28	0000F-00004-28-240	\$365,000	\$333,600	3/27/2025	1411	None	None	2	1	1	1987	AV
45573	67 BARTEMUS TRL, U-463	0000F-00004-463-67	\$375,000	\$333,700	11/22/2024	1303	None	None	2	1	1	1987	AV

Subject Property:

45394	188 BARTEMUS TRL, U-50	0000F-00004-50-188	\$380,000	\$452,100	3/4/2024	1490	Full	608	2	2	1	1987	GD
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PROPERTY LOCATION

188 BARTEMUS TRL, Unit U-50
NASHUA, NH

OWNERSHIP

RIZVI, SALMAN & SABEENA H
7 OLD COACH RD
LONDONDERRY, NH 03053

PREVIOUS OWNER

LIAPIS, CONSTANTINE &
LIAPIS, JOY
117B IRONWOOD PLZ
MONROE, NJ 08831
US

NARRATIVE DESCRIPTION

This parcel contains 0 SF of land mainly classified as CONDO NL. It has 1 building(s) first built in 1987 with a total of 1,490 square feet. There are 1 living unit(s), 2 Baths, 1 Half Bath, 5 Rooms, and 2 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	V153 - LEVEL ROLL	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	452,100	0	0.00	0	452,100
Building Total	452,100	0	0.00	0	452,100
Parcel Total	452,100	0	0.00	0	452,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	303.50	Tot Val SF/Pcd	303.50

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1021	452,100	0	0	0	452,100	452,100	Year End Roll 2025	12/01/2025
2024	FV	1021	409,100	0	0	0	409,100	409,100	Year End Roll 2024	12/12/2024
2023	FV	1021	324,300	0	0	0	324,300	324,300	Year End Roll 2023	12/05/2023
2022	FV	1021	324,300	0	0	0	324,300	324,300	Year End Roll 2022	11/15/2022
2021	FV	1021	207,900	0	0	0	207,900	207,900	System Roll for 2021	11/15/2021
2020	FV	1021	207,900	0	0	0	207,900	207,900	Year End Roll	11/12/2020
2019	FV	1021	207,900	0	0	0	207,900	207,900	Year End Roll	03/04/2020
2018	PATR	1021	207,900	0		0	207,900	207,900	Corrects for Assessor	01/09/2019
2017	FV	1021	159,200	0		0	159,200	159,200	Year End Roll	11/06/2017
2016	FV	1021	159,200	0		0	159,200	159,200	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
LIAPIS, CONSTANTINE &	9760-2033	W	03/04/2024	380,000	No	8	Q	JTRS
WEINER REVOCABLE TRUST	9579-301	W	01/14/2022	325,000	No	8	Q	MLS 4888498 JT
WEINER, ALAN M &	9125-2792	W	11/14/2018	0	No		T	
POWERS, JOHN R & JANET M	9037-0919	W	12/20/2017	195,000	No	8	Q	JT
GILLETTE, GREGORY L & KRISTIL	7388-3009	W	01/05/2005	202,933	No			JT
MILES, MILANNE	8563-2482	W	01/15/2002	154,533	No			JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/06/2024	24-1182-02	Mechanical Only		07/08/2024	C	DUCTLESS SPLIT	
06/04/2024	24-1182-01	Electrical Only		07/08/2024	C	200 SQFT BATHR	
05/21/2024	24-1495	Plumbing Only		06/17/2024	C	1 SINK, 1 TUB, 1	
04/19/2024	24-1182	Alteration	42,000	03/25/2025	C	RENOVATE 2ND	
03/13/2024	24-0801	Mechanical Only		03/20/2024	C	FURNACE REPLA	
08/24/2018	201802513	MECHANICAL C		09/25/2018	C		
05/04/2018	201801105	DECK-REPLAC	5,750	06/07/2018	C		

ACTIVITIES

Date	Result	By
03/25/2025	Extr In only	Miles LaCroix
10/08/2024	No Change	Dave Mackie (V)
07/23/2024	Extr In only	Miles LaCroix
06/17/2024	Meas+List	Rob Olson (V)
06/11/2024	Field Review	Chris Ruel (V)
04/09/2024	MLS VERIFIED	Richard Vincen
06/28/2022	MLS VERIFIED	Jessica March
04/22/2022	Sales Review	Angela Silva (V)
04/22/2022	Field Review	Angela Silva (V)
02/09/2022	PA-34 Received	Jackie Marsh
03/13/2020	Meas+1 Visit	Rob Tolland (V)

LAND SECTION

[illegible]

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

Bld: 23778 | Seq: 1 | Year: 2025 | Data As Of Date: 07/08/2026 | User: cookg | DB: Assess50Nashua



Patriot
PROPERTIES INC

User Account

GIS Coord 1	1022415.46123177
GIS Coord 2	89122.99745433
Insp Date	03/25/2025

PRINT

Date	Time
7/8/2026	8:33 am

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
F-4
Plan #
22839
PriorID1b
PriorID2b
PriorID3b
188
Code Date
Code Status
Nashua Ward
1
Assessor Map
C6205

Parcel ID 0000F-00004-50-188

Exterior Information		Bath Features			Depreciation		
Type	5ST - TOWNHOUSE	Full Bath	2	G - GOOD	Phys Con	GD - Good	20.4
Stry Hght	2A - 2 STORIES AT	Add Full	0		Functional		
(Liv) Units		3/4 Bath	0		Economic		
Found	1 - CONCRETE	Add 3/4	0		Special		
Frame	1 - WOOD	1/2 Bath	1	G - GOOD	Override		
P. Wall	2 - CLAPBOARD	Add 1/2	0			Total	20.4%
Sec Wall	1 - WOOD SHING 50%	Other Fix	1	G - GOOD	General Information		
Roof Str	1 - GABLE	Other Features			Grade	C+ - AVG. (+)	
Roof Cvr	1 - ASPHALT	Kitchens	1	G - GOOD	Year Bt	1987	Eff Yr
Color	OLIVE	Add Kit.	0		Alt LUC		
Interior Information		Condo Information					
Avg Ht / Ft		Location	1 - INTERIOR		Juris		
P. Int Wall	1 - DRYWALL	Tot Units			Con Mod		
					L. Sum		

Condo Information

Avg Ht / Ft		Location	1 - INTERIOR
P. Int Wall	1 - DRYWALL	Tot Units	
Sec Int Wall		Floor	
Partition	T - TYPICAL	% Own	
P. Floor	4 - CARPET	Name	HC1 - HOLLIS C1

Bmt Floors	12 - CONCRETE			Base Rate	252.00	Depr %	20.4%
Electric	3 - TYPICAL			Size Adj	0.96818	Depr	115,872
Insulation	2 - TYPICAL			Con Adj	1.01000	Depr'd Total	452,129
Int Vs Ext				Adj Prc	\$ 246.42	Juris Ft.	1.0000
Heat Fuel	2 - GAS			Grade Ft.	1.10000	Spec. Features	\$ 0
Heat Type	1 - FORCED H/A			Other Feat	\$ 56,948	Final Total	\$ 452,100
# Heat Sys	1			NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %	100	NBC Infl	1.0900	Assessed Val	\$ 452,100
Sol HW %		Ctl Vac %		LUC Ft.	1.0000	Total \$/SF	\$ 303.50
Com Wall %		Sprink %		Adj Tot (RCN)	568,001	Undepr \$/SF	271.06200

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft	NBC	Ft	Juris	Ft	Assessed
Building Totals					Yard Item Appr							Special Feature Appr						
Parcel Totals					Yard Item Appr							Special Feature Appr						

General Information

Grade	C+ - AVG. (+)		
Year Btt	1987	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

[illegible]

	Floor	No. Unit	Rooms	Bdrms
19	U	1	5	2
	Bld Total	1	5	2
66	Prcd Total	1	5	2

A photograph of a two-story house with white siding and dark red shutters and doors. The house has a gabled roof with three skylights. There are bushes in the foreground.

Bld: 23778 | Seq: 1 | Year: 2025 | Data As Of Date: 07/08/2026 | User: cookq | DB: Assess50Nashua



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 2, 2026

Re: Abatement Recommendation / 35 Walden Pond Dr / Stanley

Reasons for abatement recommendation:

The applicant's basis for the abatement request is due to overassessment.

The subject is a two-story, 1,788 SF condo unit located in the Thoreau Landing condominium development. The taxpayers provide an analysis of the 2024 revaluation in comparison to the 2022 revaluation. All of the sales data cited by the taxpayers is from the years 2021, 2022, 2023 and 2024. The taxpayers provide no market data that would support their tax year 2025 abatement request.

The City has conducted its own independent research for comparable sales (list attached). There were three 2025 sales in the Thoreau Landing condominium development ranging in sale price from \$500,000 to \$555,000. The most similar to the subject, a two-story unit with the same square footage of living area, sold for \$555,000 on April 1, 2025.

Conclusion:

The subject unit's 2025 assessed value of \$454,300 is well supported by the 2025 sales data. The market data does not support a reduction in the 2025 assessed value for the subject unit. I therefore recommend the abatement request be denied.

Account: 41463 **Map/Lot:** 0041-00012-35

Owner: STANLEY, STEPHEN & STANLEY, RUTHANN

Property Location: 35 WALDEN POND DR

Original 2025 Assessed Value: \$454,300

Recommended Revised Assessed Value: \$454,300

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

2025 Sales

Property ID	PropertyAddress	Parcel ID	Sale Price	Assessed Value	Sale Date	Q/U?	LUC	NBC	Building Type	Quality	Finished Liv Area	Bedrooms	Full Bath	Half Bath	Year Built	Condition
41456	28 WALDEN POND DR	0041-00012-28	\$500,000	\$441,200	6/2/2025	Q	1021 - CONDO NL	TL - T	55T - TOWN	C+ - AVG.	1706	2	2	0	1983	AV
43526	58 WALDEN POND DR	0041-00012-58	\$555,000	\$462,400	4/1/2025	Q	1021 - CONDO NL	TL - T	55T - TOWN	C+ - AVG.	1788	3	2	0	1986	AV
43548	80 WALDEN POND DR	0041-00012-80	\$535,000	\$530,100	12/5/2025	Q	1021 - CONDO NL	TL - T	55T - TOWN	C+ - AVG.	1960	3	2	0	1987	VG

Subject Property:

41463	35 WALDEN POND DR	0041-00012-35	\$255,000	\$454,300	1/31/2019	Q	1021 - CONDO NL	TL - T	55T - TOWN	C+ - AVG.	1788	2	2	0	1983	AV
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PROPERTY LOCATION

35 WALDEN POND DR
NASHUA, NH

OWNERSHIP

STANLEY, STEPHEN &
STANLEY, RUTHANN
35 WALDEN POND DR
NASHUA, NH 03064

PREVIOUS OWNER

LIPSON, MARK & DOROTHY
35 WALDEN POND DR
NASHUA, NH 03060-2877

NARRATIVE DESCRIPTION

This parcel contains 0 SF of land mainly classified as CONDO NL. It has 1 building(s) first built in 1983 with a total of 1,788 square feet. There are 1 living unit(s), 2 Baths, 6 Rooms, and 2 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	RA	
F. Haz		Zone 2		
Topo	V153 - LEVEL ROLL	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt				

LAND SECTION

[illegible]

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	454,300	0	0.00	0	454,300
Building Total	454,300	0	0.00	0	454,300
Parcel Total	454,300	0	0.00	0	454,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	254.08	Tot Val SF/Prcf	254.08

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1021	454,300	0	0	0	454,300	454,300	Year End Roll 2025	12/01/2025
2024	FV	1021	454,300	0	0	0	454,300	454,300	Year End Roll 2024	12/12/2024
2023	FV	1021	338,300	0	0	0	338,300	338,300	Year End Roll 2023	12/05/2023
2022	FV	1021	337,300	0	0	0	337,300	337,300	Year End Roll 2022	11/15/2022
2021	FV	1021	215,200	0	0	0	215,200	215,200	System Roll for 2021	11/15/2021
2020	FV	1021	215,200	0	0	0	215,200	215,200	Year End Roll	11/12/2020
2019	FV	1021	215,200	0	0	0	215,200	215,200	Year End Roll	03/04/2020
2018	PATR	1021	215,200	0		0	215,200	215,200	Corrects for Assessor	01/09/2019
2017	FV	1021	167,100	0		0	167,100	167,100	Year End Roll	11/06/2017
2016	FV	1021	167,100	0		0	167,100	167,100	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
LIPSON, MARK & DOROTHY	9143-1792	W	01/31/2019	255,000	No	8	Q	JT
HALL, PETER C	7262-892	W	06/22/2004	255,000	No			JT
LITLE, JOAN B	6253-1687	W	06/19/2000	150,000	No			
FEDERAL NATIONAL MORTGAGE	5597-1735	W	12/13/1994	50,800	No			
SHUFRO, MARVIN S	5589-1393	FO	11/02/1994	96,800	No			
	8326-797		06/18/1985	125,000	No			PL. 17316

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/25/2023	23-2413	Mechanical Only		07/26/2023	C	GAS INSERT	
06/05/2023	23-1815	Mechanical Only		06/06/2023	C	GAS PIPE/ 40K B	
01/15/2021	21-0203	Repair	2,000	01/20/2021	C	12 X 14 BEDROO	
09/23/2020	20-3070-02	Plumbing Only		10/06/2020	C	PLUMBING FOR B	
09/15/2020	20-3070-01	Electrical Only		10/06/2020	C	ADD RECESSED	
08/26/2020	20-3070	Alteration	7,500	09/01/2020	C	REMOVE LOAD B	
08/13/2020	20-2869	Mechanical Only		10/06/2020	C	WATER HEATER	
03/08/2011	201100356	PLUMBING ON		04/07/2011	C		
12/26/2006	200502271	MECHANICAL C		05/03/2007	C		

ACTIVITIES

Date	Result	By
06/20/2024	Field Review	Sandra Schmu
05/13/2022	Field Review	June Perry (VG
12/08/2021	Meas+List	Josh Seymour
01/20/2021	BPcisd no vr	Rick Kulp (VGS
10/06/2020	BPcisd no vr	Rick Kulp (VGS
09/29/2020	AERIAL V NC	Lindsay Monag
09/02/2020	AERIAL V NC	Lindsay Monag
09/01/2020	BPcisd no vr	Mike Castillo (V
08/30/2020	BPcisd no vr	Mike Castillo (V
08/17/2020	AERIAL V NC	Lindsay Monag
08/04/2020	Meas+1Visit	Rick Olson (VG

LEGAL DESCRIPTION

0	Desc:
0	
0	
0	
0	
8	Lot Size
	Total Land
	Land Unit Type



Patriot
PROPERTIES INC

User Account
GIS Coord 1
1042272.61123177
GIS Coord 2
98096.83445433
Insp Date
06/20/2024

PRINT	
Date	Time
7/8/2026	8:39 am

TAX YEAR
2025

USER DEFINED

PriorID1a
Nashua PID
41-12
Plan #

PriorID1b

PriorID2b

PriorID3b
35
Code Date

Code Status

Nashua Ward
3
Assessor Map

CG255

Parcel ID 0041-00012-35

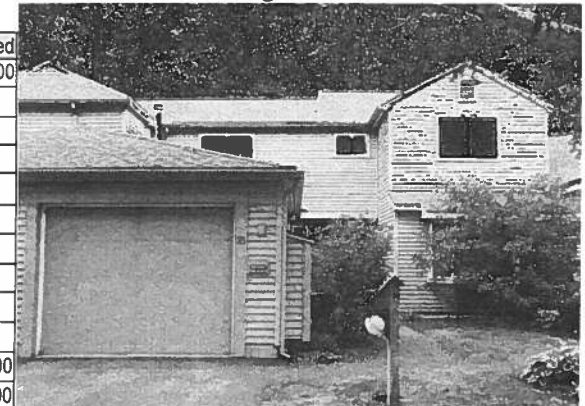
UnSketched Subareas
SFL (584)
FFL (1204)
GAR (299)
OFP (24)
PAT (144)

Sec Floor	4 - CARPET		35%	Calc Ladder			
Bmt Floors			Base Rate	252.00	Depr %	26%	
Electric	3 - TYPICAL		Size Adj	0.93177	Depr	158,739	
Insulation	2 - TYPICAL		Con Adj	0.95000	Depr'd Total	451,796	
Int Vs Ext			Adj Prc	\$ 223.07	Juris Ft.	1.0000	
Heat Fuel	2 - GAS		Grade Ft.	1.10000	Spec. Features	\$ 2,500	
Heat Type	1 - FORCED H/A		Other Feat	\$ 41,388	Final Total	\$ 454,300	
# Heat Sys	0		NBH Mod	1.0000	Assmnt Ft.	1.0000	
Heated %	100	AC %	100	NBC Infl	1.2000	Assessed Val	\$ 454,300
Sol HW %		Ctrl Vac %		LUC Ft.	1.0000	Total \$/SF	\$ 254.08
Com Wall %		Sprink %		Adj Tot (RCN)	610.535	Undepr \$/SF	245.37700

[illegible]

	Floor	No. Unit	Rooms	Bdrms
U		1	6	2
Bld Total		1	6	2
Prcd Total		1	6	2

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2023	2,500.00	T	2%	1021	1	TL	1	19	1	2,500
Building Totals					Yard Item Appr							Special Feature Appr					2,500	2,500
Parcel Totals					Yard Item Appr							Special Feature Appr					2,500	2,500



Bld: 20116 | Seq: 1 | Year: 2025 | Data As Of Date: 07/08/2026 | User: cookg | DB: Assess50Nashua



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 2, 2026

Re: Abatement Recommendation / 84 Walden Pond Dr / Krebs

Reasons for abatement recommendation:

The applicant's basis for the abatement request is due to overassessment.

The subject is a two-story, 1,960 SF condo unit located in the Thoreau Landing condominium development. The taxpayer provides a list of neighboring properties with an assessment analysis when compared to the subject property. This type of analysis does not establish disproportionality. Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales, then adjusting by the general level of assessment (median ratio), and comparing the result to the assessed value. The taxpayer does not provide any sales or other market data in support of the 2025 abatement request.

The City has conducted its own independent research for comparable sales (list attached). There were three 2025 sales in the Thoreau Landing condominium development ranging in sale price from \$500,000 to \$555,000. The most similar to the subject, a two-story unit with the same square footage of living area, sold for \$535,000 on December 5, 2025.

Conclusion:

The subject unit's 2025 assessed value of \$493,100 is well supported by the 2025 sales data. The market data does not support a reduction in the 2025 assessed value for the subject unit. I therefore recommend the abatement request be denied.

Account: 43552 **Map/Lot:** 0041-00012-84

Owner: THE ALFRED G. KREBS 1999 REV TR
KREBS, ALFRED G. TEE

Property Location: 84 WALDEN POND DR

Original 2025 Assessed Value: \$493,100

Recommended Revised Assessed Value: \$493,100

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

2025 Sales

Property ID	PropertyAddress	Parcel ID	Sale Price	Assessed Value	Sale Date	Q/U?	LUC	NBC	Building Type	Quality	Finished Liv Area	Bedrooms	Full Bath	Half Bath	Year Built	Condition
41456	28 WALDEN POND DR	0041-00012-28	\$500,000	\$441,200	6/2/2025	Q	1021 - CONDO NL	TL - T	55T - TOWN	C+ - AVG.	1706	2	2	0	1983	AV
43526	58 WALDEN POND DR	0041-00012-58	\$555,000	\$462,400	4/1/2025	Q	1021 - CONDO NL	TL - T	55T - TOWN	C+ - AVG.	1788	3	2	0	1986	AV
43548	80 WALDEN POND DR	0041-00012-80	\$535,000	\$530,100	12/5/2025	Q	1021 - CONDO NL	TL - T	55T - TOWN	C+ - AVG.	1960	3	2	0	1987	VG

Subject Property:

43552	84 WALDEN POND DR	0041-00012-84	\$460,000	\$493,100	6/11/2024	Q	1021 - CONDO NL	TL - T	55T - TOWN	C+ - AVG.	1960	3	2	0	1987	GD
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PROPERTY LOCATION

84 WALDEN POND DR
NASHUA, NH

OWNERSHIP

THE ALFRED G. KREBS 1989 REV TR
KREBS, ALFRED G. TEE
84 WALDEN POND DRIVE
NASHUA, NH 03064

PREVIOUS OWNER

BOGNER, JEFFREY H
84 WALDEN POND DRIVE
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0 SF of land mainly classified as CONDO NL. It has 1 building(s) first built in 1987 with a total of 1,960 square feet. There are 1 living unit(s), 2 Baths, 6 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	RA	
F. Haz		Zone 2		
Topo	V153 - LEVEL ROLL	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt				

LAND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0		SF	SITE	1		0	0	TL	0	Z							0			0	19	1	0	NO RVRVIE
														</													

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	493,100	0	0.00	0	493,100
Building Total	493,100	0	0.00	0	493,100
Parcel Total	493,100	0	0.00	0	493,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	251.58	Tot Val SF/Prcf	251.58

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1021	493,100	0	0	0	493,100	493,100	Year End Roll 2025	12/01/2025
2024	FV	1021	521,700	0	0	0	521,700	521,700	Year End Roll 2024	12/12/2024
2023	FV	1021	373,300	0	0	0	373,300	373,300	Year End Roll 2023	12/05/2023
2022	FV	1021	373,300	0	0	0	373,300	373,300	Year End Roll 2022	11/15/2022
2021	FV	1021	229,200	0	0	0	229,200	229,200	System Roll for 2021	11/15/2021
2020	FV	1021	229,200	0	0	0	229,200	229,200	Year End Roll	11/12/2020
2019	FV	1021	229,200	0	0	0	229,200	229,200	Year End Roll	03/04/2020
2018	PATR	1021	229,200	0		0	229,200	229,200	Corrects for Assessor	01/09/2019
2017	FV	1021	178,600	0		0	178,600	178,600	Year End Roll	11/06/2017
2016	FV	1021	178,600	0		0	178,600	178,600	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BOGNER, JEFFREY H	9779-1687	W	06/11/2024	460,000	No	8	Q	MLS 4994818. UNIT REMODELED PER M
DAVIDSON, JULIE M REV TRUST	8424-0644	W	05/07/2012	169,000	No	8	Q	Seller is Extremely motivated as evidenced
DAVIDSON, JULIE	7909-0872	W	10/11/2007	2,667	No		T	JULIE AK JULIE M DECEASED 07/27/201
BERNARD, JANET E	6850-2148	W	02/28/2003	230,000	No			
STANLEY, RICHARD I	6071-793	W	03/02/1999	134,500	No			
LEBOW, LAURENCE E & JEANNE	5789-1756	W	02/14/1997	110,000	No			

BUILDING PERMITS

[illegible]

ACTIVITIES

Date	Result	By
09/04/2025	Review	Robert Gagne
10/02/2024	No Change	Chris Ruel (VS)
08/12/2024	MLS VERIFIED	Richard Vincen
06/20/2024	Field Review	Sandra Schmu
05/13/2022	Field Review	June Perry (VG
08/05/2020	Meas+1Visit	Mike Castillo (V
07/31/2018	Field Review	Rob T-KRT
08/19/2003	SI O Call In	Wynta Whitche
07/28/2003	Data Ver NOE	Gary Turgiss
05/17/1991	Meas/Vacnt	RK

LEGAL DESCRIPTION

00	Desc:
00	
00	
00	
00	
8	Lot Size
	Total Land
	Land Unit Type



Patriot
PROPERTIES INC

User Account
GIS Coord 1
1041253.04723177
GIS Coord 2
99230.80545433
Insp Date
10/02/2024

PRINT	
Date	Time
7/8/2026	8:39 am

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
41-12
Plan #
PriorID1b
PriorID2b
PriorID3b
84
Code Date
Code Status
Nashua Ward
3
Assessor Map
CG255

Parcel ID 0041-00012-84

UnSketched Subareas
SFL (848)
FFL (1312)
GAR (299)
OFP (24)
WDK (175)

Interior Information		Condo Information	
Avg Ht / Ft		Location	I - INTERIOR
P. Int Wall	1 - DRYWALL	Tot Units	
Sec Int Wall		Floor	TLLG - Project TL Lg Uni
Partition	T - TYPICAL	% Own	
P. Floor	4 - CARPET	Name	TL - THOREAU

Sub Areas

[illegible]

	Floor	No. Unit	Rooms	Bdrms
30	U	1	6	3
	Bld Total	1	6	3
30	Prcl Total	1	6	3

30 Image

A black and white photograph of a two-story house. The house features a large, single-car garage on the left side with a roll-up door. To the right of the garage is a set of stairs leading up to a second-story balcony or entrance area. The house has a gabled roof and several windows, some with dark shutters. The property is surrounded by mature trees and a lawn. A small, dark object, possibly a car, is parked on the driveway in front of the garage.

Bld: 22093 | Seq: 1 | Year: 2025 | Data As Of Date: 07/08/2026 | User: cookq | DB: Assess50Nashua



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 7, 2026
Re: Abatement Recommendation / 22 New Dunstable Rd / SJA LLC

Reasons for abatement recommendation:

The applicant's basis for the abatement request is the recent sale price of the property on 1/5/2026 for a purchase price of \$400,000. The applicant claims the sale was "arm's length" but it was not. The sale was via Fiduciary Deed signed by the executor of the estate of the deceased owner, which required probate court approval. See document 260000417 recorded at the Hillsborough County Registry of Deeds.

Other than citing the sale of the subject property, the taxpayer provides no market data evidence in the form of an appraisal or valid sales in support of the request for abatement.

The City performed research for recent sales similar in size and age to the subject. A number of sales were found (see list attached). The current subject assessed value is well supported by the sales data.

Conclusion:

An abatement is not warranted based on the available market data. The recommendation is to deny this abatement request.

Account: 29504

Map/Lot: 0122-00131

Owner: SJA LLC

Mailing Address: 25 STANLEY LN, NASHUA, NH 03062

Property Location: 22 NEW DUNSTABLE RD

Final 2025 Assessed Value: \$505,700

Recommended Abatement Value: \$505,700

Abatement Amount: \$0

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

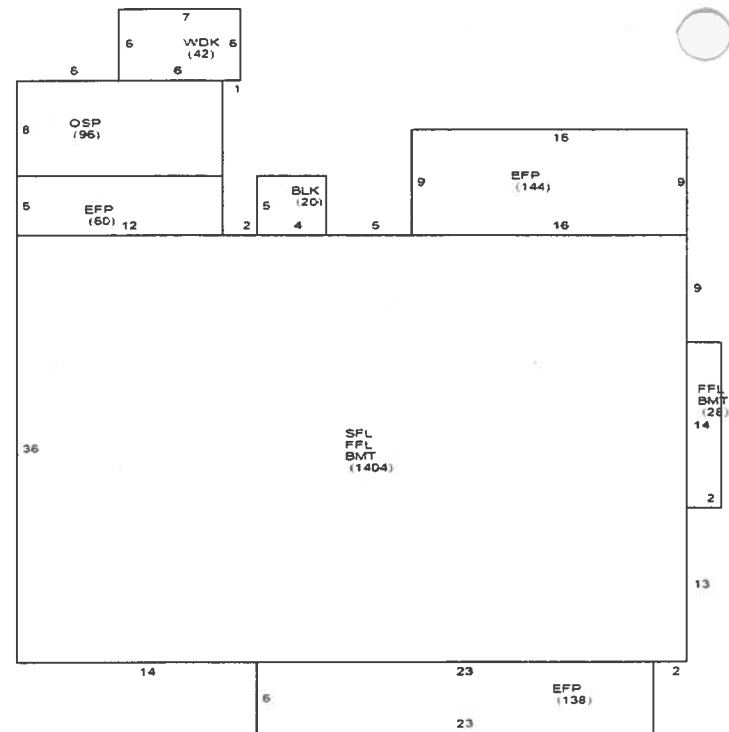
Search Criteria: Sales from 10/1/2024 to 9/30/2025; Any style;
Year Built <= 1960; Liv Area W/I 20% (2,268-3,403 SF)

Acct #	PropertyAddress	Parcel ID	Sale Price	Total Assessed Value	Sale Date	Q/U	LUC	NBC	Building Type	Quality	Total Finished Area	Bfs	Full Bath	Half Bath	Year Built	Condition
5276	5 ROGERS ST	0066-00038	\$370,000	\$388,900	3/4/2025	Q	1401	EA - EARLY AV	06 - CONVENTIONAL	C+ - AVG. (+)	2374	3	1	1	1890	PR
6538	284 LAKE ST, ;13	0136-00012	\$575,000	\$500,200	7/25/2025	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	2382	4	2	0	1940	AV
17432	6 BERKELEY ST	0047-00007	\$635,000	\$616,100	3/19/2025	Q	1401	EG - EARLY GD	06 - CONVENTIONAL	B- - GOOD (-)	3169	4	1	1	1890	FR
18994	10 HALL AVE	0066-00024	\$882,000	\$815,500	8/28/2025	Q	1401	EA - EARLY AV	06 - CONVENTIONAL	B - GOOD	3015	4	1	1	1900	VG
22182	10 GRANITE ST	0044-00013	\$412,000	\$491,100	11/8/2024	Q	1401	FH - FRENCH HILL	03 - COLONIAL	C+ - AVG. (+)	2406	3	2	0	1890	AV
22366	70 CONCORD ST	0065-00090	\$600,000	\$616,500	6/9/2025	Q	1401	EG - EARLY GD	63 - ANTIQUE	B - GOOD	3020	4	2	1	1888	FR
22824	20 RUSSELL AVE	0008-00037	\$690,000	\$545,700	8/1/2025	Q	1401	NA - NEW AV	06 - CONVENTIONAL	C+ - AVG. (+)	2454	4	2	1	1900	AV
23494	52 TAYLOR ST	0007-00076	\$633,000	\$612,800	12/6/2024	Q	1401	NA - NEW AV	03 - COLONIAL	C+ - AVG. (+)	2520	4	2	1	1960	GD
25444	42 CHESTER ST	0047-00053	\$787,534	\$687,000	8/15/2025	Q	1401	EG - EARLY GD	03 - COLONIAL	B- - GOOD (-)	3210	4	2	1	1912	AV
26702	7 MANCHESTER ST	0067-00061	\$380,000	\$389,600	1/30/2025	Q	1401	MA - MULTI AVERA	03 - COLONIAL	C+ - AVG. (+)	2415	4	3	2	1940	PR
29224	218 MANCHESTER ST	0000G-0013	\$925,000	\$723,000	6/25/2025	Q	1401	NA - NEW AV	06 - CONVENTIONAL	C+ - AVG. (+)	2991	4	3	0	1900	VG
30538	7 1/2 NEW ST	0028-00020	\$531,000	\$491,000	10/24/2024	Q	1401	MA - MULTI AVERA	06 - CONVENTIONAL	C - AVERAGE	2290	2	2	0	1930	GD

Subject Property:

29504	22 NEW DUNSTABLE RD	0122-00131	\$400,000	\$505,700	1/5/2026	U	1401	NA - NEW AV	06 - CONVENTIONAL	C - AVERAGE	2836	6	2	0	1950	AV
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1/21: REAR GATED. [REDACTED] 8X12 WDK TO OSP & ADD WDK PER 2015 PHOTO 7/15 ND---CHNG GABLE ROOF
TO HIP 3/12 ND---AD. [REDACTED] & SPL4-SPOKE W/OWNR-IN-LAW HOUSE HAS IN-LAW UNIT W/KIT-ADDED IN-LAW
KIT-HANDCAP RAMP OUTSIDE GR10---CHNLNK FNC ECO=TRAFFIC IN-LAW APT EXTRA KITCH SPL4 ABV
GRND RND ADDED WDK GT01ADDED SHD1 GT01



Exterior Information		Bath Features			Depreciation		
Type	06 - CONVENTIONAL	Full Bath	2	A - AVERAGE	Phys Con	AV - Average	35
Stry Hght	2 - 2 STORIES	Add Full	0		Functional		
(Liv) Units	1 Tot 1	3/4 Bath	0		Economic		
Found	1 - CONCRETE	Add 3/4	0		Special		
Frame	1 - WOOD	1/2 Bath	0		Override		
P. Wall	3 - ALUMINUM	Add 1/2	0			Total	35%
Sec Wall		0%	Other Fix	0	General Information		
Roof Str	2 - HIP	Other Features			Grade	C - AVERAGE	
Roof Cvr	1 - ASPHALT	Kitchens	1	A - AVERAGE	Year Blt	1950	Eff Yr
Color	WHITE	Add Kit.	1	IL - IN LAW	Alt LUC		
Interior Information		Condo Information			Juris		
Avg Ht / Ft		Location			Con Mod		
P. Int Wall	1 - DRYWALL	Tot Units			L. Sum		

Interior Information				Condo Information		Juris	
Avg Ht / Ft				Location		Con Mod	
P. Int Wall		1 - DRYWALL		Tot Units		L. Sum	
Sec Int Wall				Floor			
Partition		T - TYPICAL		% Own			
P. Floor		4 - CARPET		Name			
Sec Floor		5 - LINO/VINYL 25%		Calc Ladder			
Bmt Floors		12 - CONCRETE		Base Rate	177.00	Depr %	35%
Electric		3 - TYPICAL		Size Adj	0.85261	Depr	179,905
Insulation		2 - TYPICAL		Con Adj	0.95000	Depr'd Total	334,110
Int Vs Ext				Adj Prc	\$ 143.37	Juris Ft.	1.0000
Heat Fuel		2 - GAS		Grade Ft.	1.00000	Spec. Features	\$ 0
Heat Type		7 - UNIT HTRS		Other Feat	\$ 35,493	Final Total	\$ 334,100
# Heat Sys		0		NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %	100	NBC Infl	1.0000	Assessed Val	\$ 334,100
Sol HW %		Ctl Vac %		LUC Ft.	1.0000	Total \$/SF	\$ 117.81
Com Wall %		Sprink %		Adj Tot (RCN)	514,015	Undepr \$/SF	143.37000

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FGR1	GARAGE-AVE	D	Y	1	264.00	A	AV	1992	36.00	T	32%	1401	1	NA	1	9	1	7,900
PAT1	PATIO-AVG	D	Y	1	200.00	A	AV	1992	6.00	T	32%	1401	1	NA	1	9	1	800
SHD1	SHED FRAME	D	Y	1	80.00	A	AV	1992	15.00	T	32%	1401	1	NA	1	9	1	900
PDK	POOL DECK	D	Y	1	144.00	A	AV	2005	17.00	T	19%	1401	1	NA	1	9	1	2,200
SPL4	ABOVE GR ROU	D	Y	1	24.00	A	AV	2020	0.00	T	4%	1401	1	NA	1	9	1	0
Building Totals		Yard Item Appr				11,800				Special Feature Appr								11,800
Parcel Totals		Yard Item Appr				11,800				Special Feature Appr								11,800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,432	1,432	1,432	1,432	143.37	205,306
SFL	SECOND FLR	1,404	1,404	1,404	1,404	143.37	201,291
WDK	WOOD DECK	42	42	0	0	25.50	1,071
OSP	OPN SCN PRCH	96	96	0	0	31.83	3,056
BLK	BULKHEAD	20	20	0	0	36.00	720
BMT	BASEMENT	1,432	1,432	0	0	35.85	51,323
EFP	ENCL PORCH	342	342	0	0	46.07	15,756
	Building Totals	4,768	4,768	2,836	2,836		478,523
	Parcel Totals	4,768	4,768	2,836	2,836		478,523

71 Res Breakdown

56	Floor	No. Unit	Rooms	Bdrms
20	U	1	5	3
23		1	5	3
56				
	Bld Total	2	10	6
23	Prcl Total	2	10	6

23 Image





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 7, 2026
Re: Abatement Recommendation / 20 Lake St / Caruso

Reasons for abatement recommendation:

The applicant's basis for the abatement request is due to the opening and operation of a temporary homeless shelter across the street from the subject property. The taxpayer provides no market data in support of the request for abatement.

The City performed research for recent sales similar in style, size and age to the subject. A number of sales were found (see list attached). The current subject assessed value is well supported by the sales data.

Conclusion:

An abatement is not warranted based on the available market data. The recommendation is to deny this abatement request.

Account: 31352
Map/Lot: 0100-00020
Owner: CARUSO, JOSEPH P
Mailing Address: 20 LAKE ST, NASHUA, NH 03060
Property Location: 20 LAKE ST
Final 2025 Assessed Value: \$403,100

Recommended Abatement Value: \$403,100

Abatement Amount: \$0

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

Search Criteria: Sales from 10/1/2024 to 9/30/2025; Conventional style;
Year Built = any; Liv Area W/I 10% (1,542-1,885 SF)

Acct #	PropertyAddress	Parcel ID	Sale Price	Total Assessed Value	Sale Date	Q/U	LUC	NBC	Building Type	Quality	Total Finished Area	BRs	Full Bath	Half Bath	Year Built	Condition
15232	14 COTTAGE ST	0034-00044	\$470,000	\$413,100	8/25/2025	Q	1401	MF - MULTI FAIR	06 - CONVENTIONAL	C - AVERAGE	1784	3	2	0	1900	AV
15664	20 UNDERHILL ST	0013-00285	\$430,000	\$417,400	7/12/2025	Q	1401	NF - NEW FAIR	06 - CONVENTIONAL	C - AVERAGE	1692	2	1	0	1951	AV
18102	26 BEAUVIEW AVE	0059-00125	\$525,000	\$433,700	8/21/2025	Q	1401	NA - NEW AV	06 - CONVENTIONAL	C - AVERAGE	1736	2	2	0	1938	GD
18190	6 FAXON AVE	0009-00026	\$485,000	\$445,400	3/12/2025	Q	1401	EF - EARLY FR	06 - CONVENTIONAL	C - AVERAGE	1626	4	1	1	1930	VG
25738	160 LAKE ST	0102-00145	\$525,000	\$489,400	1/27/2025	Q	1401	MF - MULTI FAIR	06 - CONVENTIONAL	C - AVERAGE	1692	3	2	0	1920	GD
33882	4 WILLIAMS CT	0037-00028	\$370,000	\$350,300	4/10/2025	Q	1401	MF - MULTI FAIR	06 - CONVENTIONAL	C - AVERAGE	1560	3	1	0	1939	AV
36192	13 SUMMER ST	0044-00119	\$425,000	\$390,600	4/14/2025	Q	1401	FH - FRENCH HILL	06 - CONVENTIONAL	C - AVERAGE	1646	3	1	1	1848	GD
39121	26 DODGE ST	0135-00191	\$469,000	\$411,600	10/15/2024	Q	1401	NA - NEW AV	06 - CONVENTIONAL	C - AVERAGE	1549	2	2	0	1940	AV

Subject Property:

31352	20 LAKE ST	0100-00020	N/A	\$403,100	N/A	N/A	1401	MF - MULTI FR	06 - CONVENTIONAL	C - AVERAGE	1714	3	3	0	1900	AV
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PROPERTY LOCATION

20 LAKE ST
NASHUA, NH

OWNERSHIP

CARUSO, JOSEPH P
20 LAKE ST
NASHUA, NH 03060

PREVIOUS OWNER

EISENHANDLER, SANFORD &
EISENHANDLER, ELLEN
20 LAKE ST
NASHUA, NH 03060-6434

NARRATIVE DESCRIPTION

This parcel contains 5,050 SF of land mainly classified as 1 UNIT. It has 1 building(s) first built in 1900 with a total of 1,714 square feet. There are 1 living unit(s), 3 Baths, 6 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	RC	
F. Haz		Zone 2		
Topo	V153 - LEVEL ROLL	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt				

LAND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1401	1 UNIT	1	5,050		SF	SITE	1		0.45	23.88	MF	0.9	5							120,600			0	8	1	120,600	

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	273,600	8,900	5,050.00	120,600	403,100
Building Total	273,600	8,900	5,050.00	120,600	403,100
Parcel Total	273,600	8,900	5,050.00	120,600	403,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	235.25	Tot Val SF/Prcf	235.25

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1401	273,600	8,900	5,050	120,600	403,100	403,100	Year End Roll 2025	12/01/2025
2024	FV	1401	273,600	8,900	5,050	120,600	403,100	403,100	Year End Roll 2024	12/12/2024
2023	FV	1401	242,900	9,200	5,050	96,500	348,600	348,600	Year End Roll 2023	12/05/2023
2022	FV	1401	242,900	9,200	5,050	96,500	348,600	348,600	Year End Roll 2022	11/15/2022
2021	FV	1401	157,200	9,700	5,050	64,300	231,200	231,200	System Roll for 2021	11/15/2021
2020	FV	1401	159,800	9,700	5,050	64,300	233,800	233,800	Year End Roll	11/12/2020
2019	FV	1401	159,800	9,700	5,050	64,300	233,800	233,800	Year End Roll	03/04/2020
2018	PATR	1401	159,800	9,700	5,050	64,300	233,800	233,800	Corrects for Assessor	01/09/2019
2017	FV	1401	104,500	6,100	5,050	64,000	174,600	174,600	Year End Roll	11/06/2017
2016	FV	1401	104,500	6,100	5,050	64,000	174,600	174,600	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
EISENHANDLER, SANFORD &	9551-2474	W	11/08/2021	290,000	No		Q	
SNOW, ADAM W &	9628-1535	W	12/13/2013	196,000	No	8	Q	JT
SNOW, GEORGE W JR REV TRUS	8048-2351	W	01/27/2009	201,000	No		38	JT
SNOW, GEORGE W JR & SHEREL	8015-1932	W	09/02/2008	2,667	No		T	SHEREL S SNOW FKA COHEN
SNOW, GEORGE W JR & SHEREL	8753-1934	Q	11/04/2002	0	No		38	
	2586-613		01/23/1978	0	No			

BUILDING PERMITS

[illegible]

ACTIVITIES

Date	Result	By
09/19/2022	Appt no show	Chris Ruel (VS)
06/30/2022	Field Review	Steve Whalen (VS)
12/03/2021	Sales Review	June Perry (VG)
12/19/2020	Meas+1Visit	Justyn Ainsworth
09/07/2018	No Change	KRT Hearings
07/11/2018	Field Review	Rob T-KRT
12/12/2008	BPcisd no vr	Noreen Duxbury
03/29/1991	Meas+List	NP

LEGAL DESCRIPTION

0	Desc:
0	
0	
0	
5	Lot Size
	Total Land
	Land Unit Type



Patriot
PROPERTIES INC

User Account

GIS Coord 1
1038761.55123177
GIS Coord 2
91905.65445433
Insp Date
09/19/2022

PRINT

Date	Time
7/8/2026	8:42 am

TAX YEAR

2025

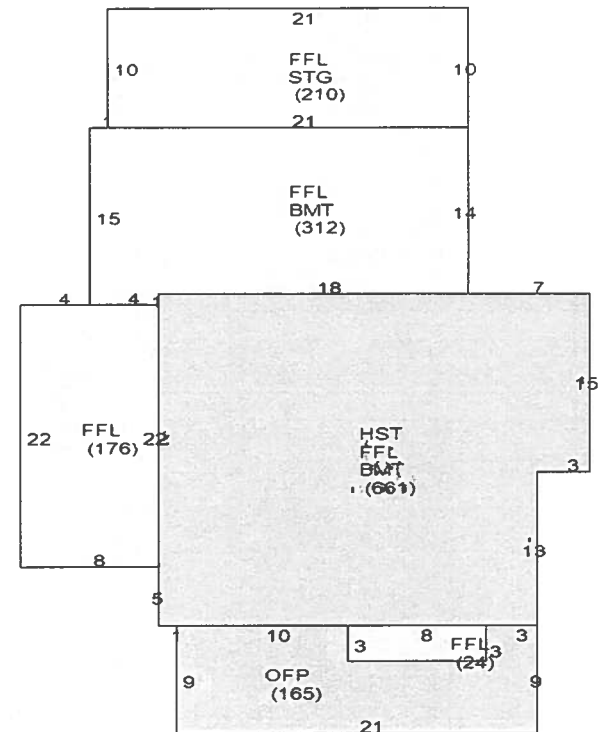
USER DEFINED

PriorID1a
Nashua PID
100-20
Plan #
PriorID1b
PriorID2b
PriorID3b
20
Code Date
3/17/2014
Code Status
OPEN
Nashua Ward
6
Assessor Map

Parcel ID 0100-00020

ADD HDWD-3/4 BTH-NG FNDT FROM CONC TO STONE FOR 2014 PER MLS GT13—WD STV/W METAL
FLU FENCE MH

NOTIFIED CODE 3/17/14 - 3/4 BTH -POSSIBLE WORK DONE W/O BP



Exterior Information		Bath Features			Depreciation			
Type	06 - CONVENTIONAL	Full Bath	3	A - AVERAGE	Phys Con	AV - Average		35
Stry Hght	1H - 1.5 STORIES	Add Full	0		Functional			
(Liv) Units	1	Tot 1	3/4 Bath	0	Economic			
Found	3 - BRK/STONE	Add 3/4	0		Special			
Frame	1 - WOOD	1/2 Bath	0		Override			
P. Wall	2 - CLAPBOARD	Add 1/2	0					Total 35%
Sec Wall		0%	Other Fix	0	General Information			
Roof Str	1 - GABLE	Other Features			Grade	C - AVERAGE		
Roof Cvr	1 - ASPHALT	Kitchens	1	F - FAIR	Year Blt	1900	Eff Yr	
Color	RED	Add Kit.	0		Alt LUC			
Interior Information		Condo Information						
Avg Ht / Ft		Location			Juris			
P. Int Wall	2 - PLASTER	Tot Units			Con Mod			
					L. Sum			

Partition	T - TYPICAL		% Own			
P. Floor	4 - CARPET		Name			
Sec Floor	3 - HARDWOOD	35%	Calc Ladder			
Bmt Floors	12 - CONCRETE		Base Rate	177.00	Depr %	35%
Electric	3 - TYPICAL		Size Adj	1.08360	Depr	147,346
Insulation	2 - TYPICAL		Con Adj	1.01400	Depr'd Total	273,643
Int Vs Ext			Adj Prc	\$ 194.48	Juris Ft.	1.0000
Heat Fuel	2 - GAS		Grade Ft.	1.00000	Spec. Features	\$ 0
Heat Type	3 - FORCED H/W		Other Feat	\$ 31,000	Final Total	\$ 273,600
# Heat Sys	0		NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %	NBC Infl	1.0000	Assessed Val	\$ 273,600
Sol HW %		Ctlr Vac %	LUC Flt.	1.0000	Total \$/SF	\$ 159.67
Com Wall %		Sprink %	Adj Tot (RCM)	420,989	Under \$/SF	194.48000

[illegible]

Res Breakdown				
	Floor	No. Unit	Rooms	Bdrms
	U	1	6	3
	Bld Total	1	6	3
	Prcd Total	1	6	3

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FGR1	GARAGE-AVE	D	Y	1	320.00	A	AV	1992	36.00	T	32%	1401	1	MF	1	8	1	8,900
Building Totals					Yard Item Appr				8,900			Special Feature Appr						8,900
Parcel Totals					Yard Item Appr				8,900			Special Feature Appr						8,900





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne / Assessor Supervisor
Date: July 2, 2026
Re: Abatement Recommendation / 15 Raymond St / Duchesne

Reasons for abatement recommendation:

The Taxpayer filed an abatement based on disproportionality, comparing their assessed value to a neighboring property's assessed value. This type of analysis does not establish disproportionality. Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales, then adjusting by the general level of assessment (median ratio), and comparing the result to the assessed value.

In the local abatement filing received by the City on March 2, 2026, the taxpayer indicates they are "...waiting for professional appraisal – will notify...". No appraisal has been provided as of today's date. The taxpayer has not provided any sales or other market data in support of the abatement request.

The City performed independent research for recent sales in the neighborhood. A number of sales were found (see list attached). The current subject assessed value appears to be well supported by the available sales data.

Conclusion:

An abatement is not warranted based on the available market data. The recommendation is to deny this abatement request.

Account: 30516

Map/Lot: 0047-00169

Owner: DUCHESNE, DOUGLAS R & KARIN J

Property Location: 15 RAYMOND ST

Final 2025 Assessed Value: \$605,100

Proposed 2025 Assessment: \$605,100

Total amount of abatement: \$0

BOA Meeting Date: 7/16/26

Abatement Request BOA Decision: **DENIED**

Acct #	PropertyAddress	Parcel ID	Sale Price	Total Assessed Value	Sale Date	Q/U	LUC	NBC	Building Type	Quality	Total Finished Area	BRs	Full Bath	Half Bath	Year Built	Condition
27434	10 WOOD ST	0047-00193	\$595,000	\$519,600	8/4/2025	Q	1401	NA - NEW AV	04 - CAPE	C+ - AVG. (+)	2009	3	2	0	1947	GD
8486	98 WELLINGTON ST	0065-00198	\$720,000	\$626,100	8/27/2025	Q	1401	EG - EARLY GD	04 - CAPE	B- - GOOD (-)	1800	3	3	0	1939	GD
17432	6 BERKELEY ST	0047-00007	\$635,000	\$616,100	3/19/2025	Q	1401	EG - EARLY GD	06 - CONVE	B- - GOOD (-)	3169	4	1	1	1890	FR
22366	70 CONCORD ST	0065-00090	\$600,000	\$616,500	6/9/2025	Q	1401	EG - EARLY GD	63 - ANTIQ	B - GOOD	3020	4	2	1	1888	FR
25444	42 CHESTER ST	0047-00053	\$787,534	\$687,000	8/15/2025	Q	1401	EG - EARLY GD	03 - COLON	B- - GOOD (-)	3210	4	2	1	1912	AV
31130	52 COURTLAND ST	0047-00119	\$660,000	\$602,100	5/29/2025	Q	1401	EG - EARLY GD	101 - GAM	B- - GOOD (-)	2236	3	2	1	1930	AV

Subject:

30516	15 RAYMOND ST	0047-00169	N/A	\$605,100	N/A	N/A	1401	EG - EARLY GD	03 - COLON	B- - GOOD (-)	2368	4	2	0	1953	AV
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Parcel ID 0047-00169

CHG OIL TO GAS, C [REDACTED] BP GT18--LOC ADDR CHNGD PER PLANNING 11/09 ND--SOME WTR IN BM
SCHOOL NEXT DOOR [REDACTED] C PTO IS ASPHLT ECO=LOC ADDED 4X6 FOP GT98

Interior Information			Condo Information			Juris			
Avg Ht / Ft			Location			Con Mod			
P. Int Wall	2 - PLASTER		Tot Units			L. Sum			
Sec Int Wall			Floor						
Partition	T - TYPICAL		% Own						
P. Floor	4 - CARPET		Name						
Sec Floor	3 - HARDWOO		Calc Ladder						
Bmt Floors			Base Rate	185.00	Depr %	35%			
Electric	3 - TYPICAL		Size Adj	0.92230	Depr	218,554			
Insulation	2 - TYPICAL		Con Adj	1.00000	Depr'd Total	405,887			
Int Vs Ext			Adj Prc	\$ 170.63	Juris Ft.	1.0000			
Heat Fuel	2 - GAS		Grade Ft.	1.20000	Spec. Features	\$ 3,200			
Heat Type	3 - FORCED H/W		Other Feat	\$ 33,000	Final Total	\$ 409,100			
# Heat Sys	0		NBH Mod	1.0000	Assmnt Ft.	1.0000			
Heated %	100	AC %	NBC Infl	1.0000	Assessed Val	\$ 409,100			
Sol H/W %		Ctrl Vac %	LUC Ft.	1.0000	Total \$/SF	\$ 172.76			
Com Wall %		Sprink %	Adj Tot (RCN)	624.441	Undepr \$/SF	204.75600			

Sub Area	
Code	
FFL	
SFL	
STG	
BMT	
EFP	
FBM	
GAR	
OFP	
PAT	

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPL3	2 STORY CHIM	A	S	1	1.00	A	AV	1969	5,400.00	T	40%	1401	1	EG	1	14	1	3,200
Building Totals					Yard Item Appr							Special Feature Appr					3,200	3,200
Parcel Totals					Yard Item Appr							Special Feature Appr					3,200	3,200

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,360	1,360	1,360	1,360	170.63	232,057
SFL	SECOND FLR	1,008	1,008	1,008	1,008	170.63	171,995
STG	STORAGE	36	36	0	0	37.80	1,361
BMT	BASEMENT	504	504	0	0	42.66	21,501
EPF	ENCL PORCH	132	132	0	0	53.75	7,095
FBM	FINISHED BMT	504	504	0	0	59.72	30,099
GAR	GARAGE	360	360	0	0	59.72	21,499
OFP	OPEN FRM PRC	24	24	0	0	45	1,080
PAT	PATIO	696	696	0	0	9	6,180
Building Totals		4,624	4,624	2,368	2,368		492,867
Parcel Totals		4,624	4,624	2,368	2,368		492,867

01	Floor	No. Unit	Rooms	Bdrms
95	U	1	9	4
99				
99				
80				
80	Bld Total	1	9	4
87	Prcl Total	1	9	4

Bld: 13826 | Seq: 1 | Year: 2025 | Data As Of Date: 07/08/2026 | User: cookq | DB: Assess50Nashua



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne / Assessor Supervisor

Date: July 2, 2026

Re: Abatement Recommendation / 23 Raymond St / Lund

Reasons for abatement recommendation:

The Taxpayer filed an abatement based on disproportionality, comparing their assessed value to a neighboring property's assessed value. This type of analysis does not establish disproportionality. Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales, then adjusting by the general level of assessment (median ratio), and comparing the result to the assessed value. The taxpayer does not provide any sales or other market data in support of the abatement request.

The City performed independent research for recent sales in the neighborhood. A number of sales were found (see list attached). The current subject assessed value appears to be well supported by the available sales data.

Conclusion:

An abatement is not warranted based on the available market data. The recommendation is to deny this abatement request.

Account: 4672

Map/Lot: 0047-00165

Owner: THE LUND FAMILY 2016 LIVING TRUST
PETER & LISA LUND, TRUSTEES

Property Location: 23 RAYMOND ST

Final 2025 Assessed Value: \$680,700

Proposed 2025 Assessment: \$680,700

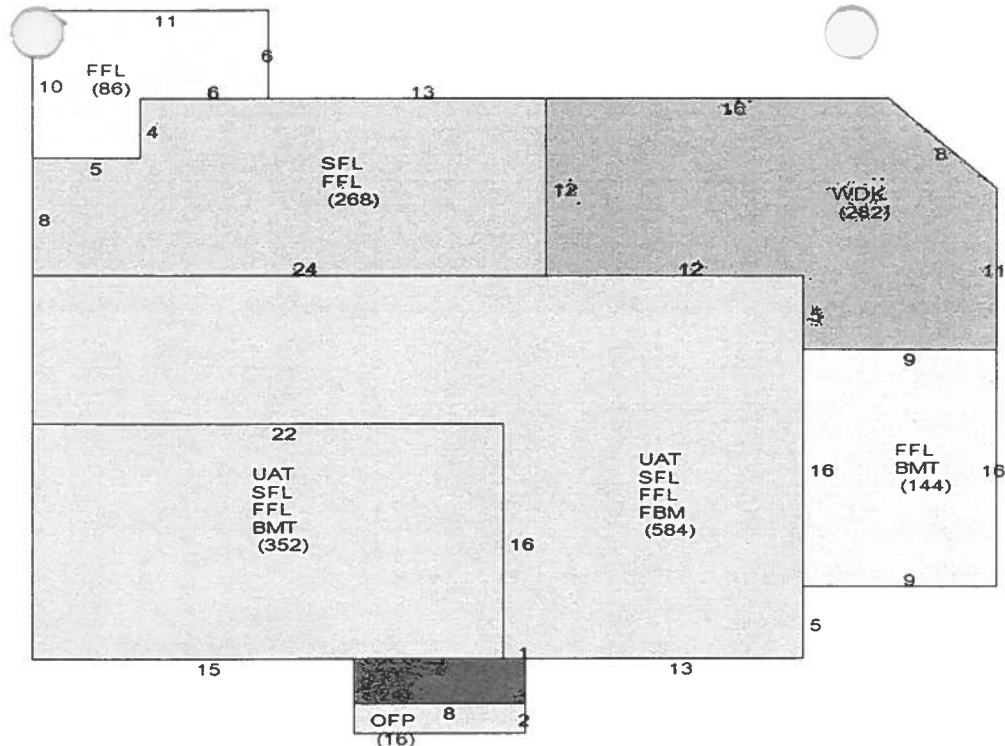
Total amount of abatement: \$0

BOA Meeting Date: 7/16/26

Abatement Request BOA Decision: **DENIED**

Parcel ID 0047-00165

Per insp, Add 3 OFlx, 1 BTBM/BMT, Cond VG to G. JM24--- Oil to gas, close BP. Jm23---1995 P/U NEW ADDITION
WIT NEW KIT AND FUS HEAT IN ADD ONLY UC=FLR & TRIM 1996 VIEWED INTER W/MRS REMOVE UC/ASH
DELETED STP GT98 ADDED 12X18 PAT1 GT98 ADDED 1 BATH GT01ADDED L SHAPED BAS GT01ADDED
FUS ABOVE 12X24 BAS AREA GT01 CHNGD 3X9 FEP TO BAS GT01



Exterior Information		Bath Features			Depreciation			
Type	103 - DUTCH COL	Full Bath	2	A - AVERAGE	Phys Con	GD - Good		29.8
Stry Hght	2 - 2 STORIES	Add Full	0		Functional			
(Liv) Units	1 Tot 1	3/4 Bath	0		Economic			
Found	1 - CONCRETE	Add 3/4	0		Special			
Frame	1 - WOOD	1/2 Bath	1	A - AVERAGE	Override			
P. Wall	1 - WOOD SHING	Add 1/2	0					
Sec Wall		0%	Other Fix	3	A - AVERAGE	Total		29.8%
Roof Str	1 - GABLE	Other Features			Grade	B - - GOOD (-)		
Roof Cvr	1 - ASPHALT	Kitchens	1	A - AVERAGE	Year Bt	1940	Eff Yr	
Color	YELLOW	Add Kit.	0		Alt LUC			
Interior Information		Condo Information						
Avg Ht / Ft		Location			Con Mod			
P. Int Wall	2 - PLASTER	Tot Units			L. Sum			

Interior Information		Condo Information		Juris		
Avg Ht / Ft		Location		Con Mod		
P. Int Wall	2 - PLASTER	Tot Units		L. Sum		
Sec Int Wall		Floor		Sub Area Code		
Partition	T - TYPICAL	% Own				
P. Floor	3 - HARDWOOD	Name				

Sec Floor			Calc Ladder			
Bmt Floors			Base Rate	185.00	Depr %	29.8%
Electric	3 - TYPICAL		Size Adj	0.85396	Depr	199,452
Insulation	2 - TYPICAL		Con Adj	1.04000	Depr'd Total	469,850
Int Vs Ext			Adj Prc	\$ 164.30	Juris Ft.	1.0000
Heat Fuel	2 - GAS		Grade Ft.	1.20000	Spec. Features	\$ 3,200
Heat Type	5 - STEAM		Other Feat	\$ 39,000	Final Total	\$ 473,100
# Heat Sys	1		NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %	NBC Infl	1.0000	Assessed Val	\$ 473,100
Sol HW %		Ctrl Vac %	LUC Ft.	1.0000	Total \$/SF	\$ 179.34
Com Wall %		Sprink %	Adj Tot (RCN)	669,302	Underp \$/SF	197,16000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,434	1,434	1,434	1,434	164.30	235,606
SFL	SECOND FLR	1,204	1,204	1,204	1,204	164.30	197,817
UAT	UNF ATC	187	936	0	187	164.30	30,757
WDK	WOOD DECK	282	282	0	0	15.64	4,410
OPF	OPEN FRM PRC	16	16	0	0	45.00	720
BMT	BASEMENT	496	496	0	0	41.08	20,376
EFP	ENCL PORCH	24	24	0	0	82.50	1,980
FBM	FINISHED BMT	584	584	0	0	58	33,586
	Building Totals	4,227	4,976	2,638	2,825		525,252
	Parcel Totals	4,227	4,976	2,638	2,825		525,252

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	9	4
Bld Total	1	9	4
Prcd Total	1	9	4

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
DRMR	DORMER	A	S	1	34.00	A	AV	1964	0.00	T	40%	1401	1	EG	1	14	1	0
DRMR	DORMER	A	S	1	34.00	A	AV	1964	0.00	T	40%	1401	1	EG	1	14	1	0
FGR1	GARAGE-AVE	D	Y	1	419.00	A	AV	1992	36.00	T	32%	1401	1	EG	1	14	1	10,800
FPL3	2 STORY CHIM	A	S	1	1.00	A	AV	1964	5,400.00	T	40%	1401	1	EG	1	14	1	3,200
PAT1	PATIO-AVG	D	Y	1	216.00	A	AV	1992	6.00	T	32%	1401	1	EG	1	14	1	800
Building Totals		Yard Item Appr				11,600				Special Feature Appr				3,200				14,800
Parcel Totals		Yard Item Appr				11,600				Special Feature Appr				3,200				14,800



Disclaimer: This Information is believed to be correct but is subject to change and is not guaranteed



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne / Assessor Supervisor
Date: July 2, 2026
Re: Abatement Recommendation / 10 Blanchard St / Wang & Lu

Reasons for abatement recommendation:

The Taxpayer filed an abatement based on disproportionality, comparing their assessed value to the assessed values of several neighboring properties. This type of analysis does not establish disproportionality. Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales, then adjusting by the general level of assessment (median ratio), and comparing the result to the assessed value. The taxpayer has not provided any sales or other market data in support of the abatement request.

The City performed independent research for recent similar sales. A number of sales were found (see list attached). The current subject assessed value appears to be well supported by the available sales data.

Conclusion:

An abatement is not warranted based on the available market data. The recommendation is to deny this abatement request.

Account: 28850

Map/Lot: 0136-00057

Owner: WANG, JIANING & LU, ZHOU KEVIN

Property Location: 10 BLANCHARD ST

Final 2025 Assessed Value: \$481,600

Proposed 2025 Assessment: \$481,600

Total amount of abatement: \$0

BOA Meeting Date: 7/16/26

Abatement Request BOA Decision: ***DENIED***

Search Criteria: Cape Style; Year Built 1940-1960; Liv Area Within 15% of Subject (1,410 to 1,906 SF)

Acct #	PropertyAddress	Parcel ID	Sale Price	Total Assessed Value	Sale Date	Q/U	LUC	NBC	Building Type	Quality	Total Finished Area	BRs	Full Bath	Half Bath	Year Built	Condition
6102	2 EAST DUNSTABLE RD	0110-00001	\$534,000	\$462,100	8/1/2025	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVG	1638	3	1	1	1949	AV
7278	159 EAST DUNSTABLE RD	0000B-00193	\$482,000	\$467,600	10/29/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVG	1551	4	1	0	1954	AV
19370	7 ST LAZARE ST	0010-00070	\$522,000	\$480,800	7/17/2025	Q	1401	EF - EARLY FR	04 - CAPE	C - AVG	1475	4	2	0	1956	GD
23314	76 ATHERTON AVE	0047-00303	\$420,000	\$520,800	11/22/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVG	1763	4	2	0	1955	VG
24352	72 ATHERTON AVE	0047-00305	\$556,000	\$500,800	10/7/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVG	1871	3	1	1	1951	GD
27254	10 BELLEAIRE AVE	0087-00234	\$435,000	\$446,500	1/10/2025	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVG	1518	4	1	0	1954	AV
27714	36 ATHERTON AVE	0047-00290	\$481,000	\$456,400	11/8/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVG	1853	5	2	0	1954	AV

Subject:

28850	10 BLANCHARD ST	0136-00057	N/A	\$481,600	N/A	N/A	1401	EF - EARLY FR	04 - CAPE	C - AVG	1658	4	2	0	1950	GD
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PROPERTY LOCATION

10 BLANCHARD ST, Unit ;58

NASHUA, NH

OWNERSHIP

WANG, JIANING & LU, ZHOU KEVIN

10 BLANCHARD ST

NASHUA, NH 03060

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	326,300	0	11,428.00	155,300	481,600
Building Total	326,300	0	11,428.00	155,300	481,600
Parcel Total	326,300	0	11,428.00	155,300	481,600
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	290.56	Tot Val SF/Prcd	290.56

LEGAL DESCRIPTION

Desc: HCRD 566

Lot Size	
Total Land	
Land Unit Type	



Patriot
PROPERTIES INC

Doc	Type
-----	------

PREVIOUS OWNER

PREVIOUS OWNERS
CARTER CROSS B

CARTER CROSS, ROSE
10 BLANCHARD ST

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1401	326,300	0	11,428	155,300	481,600	481,600	Year End Roll 2025	12/01/2025
2024	FV	1401	326,300	0	11,428	155,300	481,600	481,600	Year End Roll 2024	12/12/2024
2023	FV	1401	270,800	0	11,428	124,200	395,000	395,000	Year End Roll 2023	12/05/2023
2022	FV	1401	267,000	0	11,428	124,200	391,200	391,200	Year End Roll 2022	11/15/2022
2021	FV	1401	204,400	0	11,428	82,800	287,200	287,200	System Roll for 2021	11/15/2021
2020	FV	1401	204,400	1,000	11,428	82,800	288,200	288,200	Year End Roll	11/12/2020
2019	FV	1401	204,400	1,000	11,428	82,800	288,200	288,200	Year End Roll	03/04/2020
2018	PATR	1401	204,400	1,000	11,428	82,800	288,200	288,200	Corrects for Assessor	01/09/2019
2017	FV	1401	114,200	600	11,428	75,800	190,600	190,600	Year End Roll	11/06/2017
2016	FV	1401	114,200	600	11,428	75,800	190,600	190,600	Year End Roll	11/16/2016

NARRATIVE DESCRIPTION

This parcel contains 11,428 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1950 with a total of 1,658 square feet. There are 1 living unit(s), 2 Baths, 7 Rooms, and 3 Bdrms.

SALES INFORMATION

[illegible]

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R9	
F. Haz		Zone 2		
Topo	V153 - LEVEL ROLL	Zone 3		
Street	1 - PAVED			
Traffic	2 - LIGHT			
Exempt				

BUILDING PERMITS

[illegible]

ACTIVITIES

Date	Result	By
06/21/2022	Field Review	Steve Whalen
12/15/2020	Meas+1Visit	Mike Castillo (1
07/10/2018	Field Review	Kevin L -KRT
04/18/2007	Meas+1Visit	James Hall 20
03/17/1992	Meas2InfCdlf	ST
04/26/1991	Meas2InfCdlf	NP
04/25/1991	Meas+1Visit	NP
04/25/1991	Meas2InfCdlf	NP

LAND SECTION

[illegible]

Parcel ID 0136-00057

CHG 50% CAR TO 10% [REDACTED] BLOCK FOUND TO CEMENT PER MLS GR 22 -- CORRECT SHD1 SIZE PER 2011
PHOTO 7/11 ND--ADJ [REDACTED] PER DEED PER PA 5/09 ND--CHNGS PER PAT INSPECT 4/07 ND--SKYLITES
RENOVATIONS IN

NOTIFIED CODE 8/11/11-ENLARGED SHED-POSSIBLE WORK DONE W/O BUILDING PERMIT

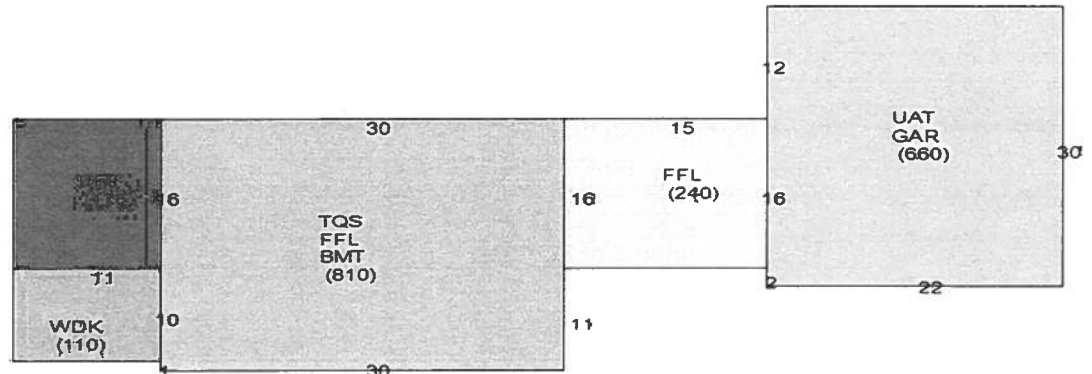
Exterior Information			Bath Features			Depreciation		
Type	04 - CAPE		Full Bath	2	A - AVERAGE	Phys Con	AV - Average	
Stry Hght	1T - 1.75 STORIES		Add Full	0		Functional		
(Liv) Units	1	Tot 1	3/4 Bath	0		Economic		
Found	1 - CONCRETE		Add 3/4	0		Special		
Frame	1 - WOOD		1/2 Bath	0		Override		
P. Wall	4 - VINYL		Add 1/2	0			Total	35%
Sec Wall		0%	Other Fix	0		General Information		
Roof Str	1 - GABLE		Other Features			Grade	C - AVERAGE	
Roof Cvr	1 - ASPHALT		Kitchens	1	A - AVERAGE	Year Blt	1950	Eff Yr
Color	GRAY		Add Kit.	0		Alt LUC		
Interior Information			Condo Information					
Avg Ht / Ft			Location			Juris		
P. Int Wall	2 - PLASTER					Con Mod		
			Tot Units			L. Sum		

Interior Information		Condo Information	
Avg Ht / Ft		Location	
P. Int Wall	2 - PLASTER	Tot Units	
Sec Int Wall		Floor	
Partition	T - TYPICAL	% Own	
P. Floor	3 - HARDWOOD	Name	

Sec Floor	5 - LINO/VINYL		10%	Calc Ladder			
Bmt Floors	12 - CONCRETE			Base Rate	190.00	Depr %	35%
Electric	3 - TYPICAL			Size Adj	1.05882	Depr	175,681
Insulation	2 - TYPICAL			Con Adj	1.03600	Depr'd Total	326,264
Int Vs Ext				Adj Prc	\$ 208.42	Juris Ft.	1.0000
Heat Fuel	2 - GAS			Grade Ft.	1.00000	Spec. Features	\$ 0
Heat Type	1 - FORCED H/A			Other Feat	\$ 27,500	Final Total	\$ 326,300
# Heat Sys	1			NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %		NBC Infl	1.0000	Assessed Val	\$ 326,300
Sol HW %		Ctrl Vac %		LUC Ft.	1.0000	Total \$/SF	\$ 196.86
Com Wall %		Sprink %		Adj Tot (RCN)	501,945	Undepr \$/SF	208.42000

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
DRMR	DORMER	A	S	1	30.00	A	AV	1979	0.00	T	40%	1401	1	EF	1	9	1	0
Building Totals					Yard Item Appr							Special Feature Appr					0	0
Parcel Totals					Yard Item Appr							Special Feature Appr					0	0



Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,050	1,050	1,050	1,050	208.42	218,841
TQS	3/4 STORY	608	810	608	608	208.42	126,615
UAT	UNF ATC	132	660	0	132	208.42	27,511
WDK	WOOD DECK	110	110	0	0	20.17	2,219
GAR	GARAGE	660	660	0	0	72.95	48,147
BMT	BASEMENT	810	810	0	0	52.10	42,201
EFP	ENCL PORCH	176	176	0	0	50.63	8,911
	Building Totals	3,546	4,276	1,658	1,790		474,445
	Parcel Totals	3,546	4,276	1,658	1,790		474,445

Res Breakdown

9	Floor	No. Unit	Rooms	Bdrms
17	U	1	7	3
01				
11				
	Bld Total	1	7	3
45	Prcl Total	1	7	3

5 Image





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 7, 2026
Re: Abatement Recommendation / 73 Avon Dr / Dzebic

Reasons for abatement recommendation:

The applicants' basis for the abatement request is due to "deed restrictions" on the parcel. The taxpayers provide no evidence of any deed restrictions on the land nor do they provide any market evidence in support of the request for abatement.

The City performed research for recent sales similar in style, size and age to the subject. A number of sales were found (see list attached). The current subject assessed value is well supported by the sales data.

Conclusion:

An abatement is not warranted based on the available market data. The recommendation is to deny this abatement request.

Account: 4616
Map/Lot: 0047-00364
Owner: DZEBIC, SAMI & SANDRA
Mailing Address: 73 AVON DR, NASHUA, NH 03064-1906
Property Location: 73 AVON DR
Final 2025 Assessed Value: \$475,600

Recommended Abatement Value: \$475,600

Abatement Amount: \$0

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

Search Criteria: Sales from 10/1/2024 to 9/30/2025; Cape style;
Year Built from 1950 to 1970; Liv Area W/I 10% (1,428-1,746 SF)

Acct #	PropertyAddress	Parcel ID	Sale Price	Total Assessed Value	Sale Date	Q/U	LUC	NBC	Building Type	Quality	Total Finished Area	BRs	Full Bath	Half Bath	Year Built	Condition
1252	4 CHURCHILL ST	0000B-01224	\$591,000	\$493,600	11/5/2024	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1668	5	2	0	1970	AV
5334	3 MARCH ST	0000A-00476	\$532,534	\$478,800	8/22/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1619	4	2	0	1965	GD
5860	10 BRIAND DR	0138-00217	\$460,000	\$437,700	4/18/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1458	3	2	0	1961	AV
7278	159 EAST DUNSTABLE RD	0000B-00193	\$482,000	\$467,600	10/29/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1551	4	1	0	1954	AV
8112	26 NORWICH RD	0000B-01325	\$545,000	\$457,800	2/28/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1584	4	2	0	1969	AV
8802	8 HOLLY DR	0138-00259	\$499,934	\$445,700	11/15/2024	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1554	4	1	1	1961	AV
13940	2 PASADENA AVE	0061-00048	\$585,000	\$466,000	6/6/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1614	3	2	0	1952	AV
17696	10 BURNSIDE ST, ;167	0059-00060	\$552,000	\$513,800	1/10/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1707	4	2	0	1950	GD
19370	7 ST LAZARE ST	0010-00070	\$522,000	\$480,800	7/17/2025	Q	1401	EF - EARLY FR	04 - CAPE	C - AVERAGE	1475	4	2	0	1956	GD
20012	98 APPLESIDE DR, A-SUB-3	0000A-00326	\$474,934	\$416,200	8/25/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1444	3	1	1	1960	AV
22256	5 HASTINGS LN	0137A-00104	\$620,000	\$552,400	1/13/2025	Q	1401	NG - NEW GOOD	04 - CAPE	C - AVERAGE	1638	4	2	0	1964	VG
23238	10 MEADE ST, ;168	0059-00072	\$476,534	\$428,500	9/2/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1620	2	2	0	1950	AV
25702	9 BRYANT RD	0000B-00888	\$515,000	\$510,800	7/31/2025	Q	1401	NG - NEW GOOD	04 - CAPE	C - AVERAGE	1730	4	1	1	1966	GD
27254	10 BELLEAIRE AVE	0087-00234	\$435,000	\$446,500	1/10/2025	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1518	4	1	0	1954	AV
30584	9 MEADE ST, ;62	0059-00061	\$550,000	\$488,200	8/18/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1428	3	2	0	1950	GD
32300	31 CATALINA LN	0000G-00301	\$600,000	\$523,500	5/15/2025	Q	1401	NG - NEW GOOD	04 - CAPE	C - AVERAGE	1643	3	1	1	1970	GD
33454	29 SEMINOLE DR	0138-00432	\$682,000	\$523,500	5/27/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1636	3	3	1	1964	GD
33974	23 MASSACHUSETTS DR	0004-00040	\$551,000	\$498,100	8/19/2025	Q	1401	NA - NEW AV	04 - CAPE	C+ - AVG. (+)	1648	3	1	1	1963	AV
33976	21 NEW DUNSTABLE RD, 2	0122-00290	\$495,000	\$483,300	11/21/2024	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1710	3	1	1	1956	AV

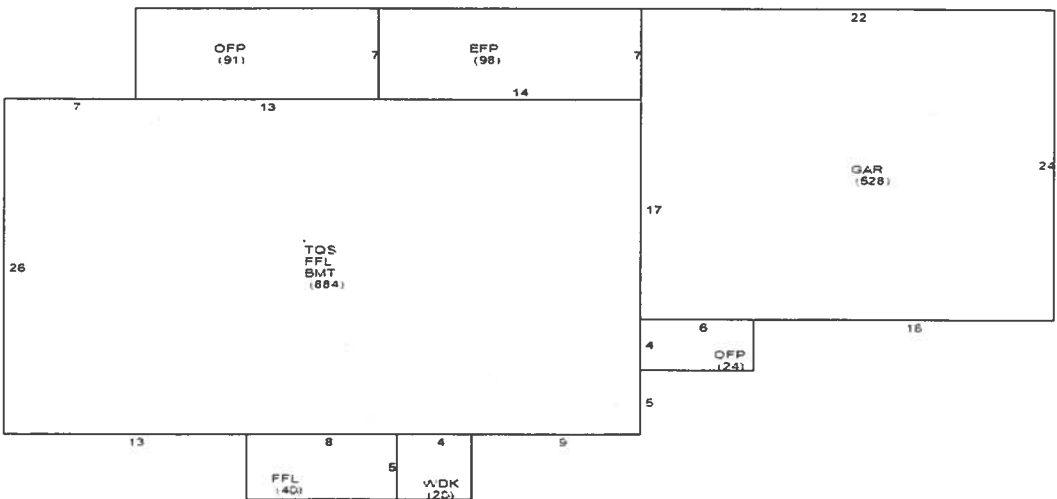
Subject Property:

4616	73 AVON DR	0047-00358	N/A	\$475,600	N/A	N/A	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1587	4	2	0	1957	GD
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Parcel ID 0047-00358

ADD 4X6 FRONT OF [REDACTED] REAR EFP & OFP PER 2011 PHOTO 4/12 ND---ADJ SF-CALC PER MAP & DEED
PER PA 5/11 ND---CHG ETC TO TQS-ADD 1 BTH GT07---FENCED IN REAR UPGRADED ELECTRICAL GT01
ADD 8X5 BAS GT05 ADD 5X4 WDK GT05

Notified Code 08/11/11-FRONT OFP & REAR ENCL PORCH- Possible work done w/o B/P



Exterior Information		Bath Features			Depreciation		
Type	04 - CAPE	Full Bath	2	A - AVERAGE	Phys Con	GD - Good	29.3
Stry Hght	1T - 1.75 STORIES	Add Full	0		Functional		
(Liv) Units	1	3/4 Bath	0		Economic		
Found	1 - CONCRETE	Add 3/4	0		Special		
Frame	1 - WOOD	1/2 Bath	0		Override		
P. Wall	2 - CLAPBOARD	Add 1/2	0		Total		29.8%
Sec Wall		0%	Other Fix	0	General Information		
Roof Str	1 - GABLE	Other Features			Grade	C - AVERAGE	
Roof Cvr	1 - ASPHALT	Kitchens	1	A - AVERAGE	Year Blt	1957	Eff Yr
Color	YELLOW	Add Kit.	0		Alt LUC		
Interior Information		Condo Information					
Avg Ht / Fl		Location			Con Mod		
P. Int Wall	1 - DRYWALL	Tot Units			L. Sum		

Interior Information		Condo Information	
Avg Ht / Ft		Location	
P. Int Wall	1 - DRYWALL	Tot Units	
Sec Int Wall		Floor	
Partition	T - TYPICAL	% Own	
P. Floor	4 - CARPET	Name	

Sec Floor	3 - HARDWOO	50%	Calc Ladder			
Bmt Floors	12 - CONCRETE		Base Rate	190.00	Depr %	29.8%
Electric	3 - TYPICAL		Size Adj	1.13012	Depr	141,103
Insulation	2 - TYPICAL		Con Adj	1.02000	Depr'd Total	332,397
Int Vs Ext			Adj Prc	\$ 219.02	Juris Ft.	1.0000
Heat Fuel	1 - OIL		Grade Ft.	1.00000	Spec. Features	\$ 0
Heat Type	3 - FORCED H/W		Other Feat	\$ 27,500	Final Total	\$ 332,400
# Heat Sys	0		NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %	NBC Infl	1.0000	Assessed Val	\$ 332,400
Sol HW %		Ctl Vac %	LUC Ft.	1.0000	Total \$/SF	\$ 209.45
Com Wall %		Sprink %	Adj Tot (RCN)	473.500	Undepr \$/SF	219.02000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	924	924	924	924	219.03	202,375
TQS	3/4 STORY	663	884	663	663	219.02	145,210
WDK	WOOD DECK	20	20	0	0	25.50	510
GAR	GARAGE	528	528	0	0	76.66	40,476
OPF	OPEN FRM PRC	115	115	0	0	29.01	3,337
BMT	BASEMENT	884	884	0	0	54.75	48,399
EFP	ENCL PORCH	98	98	0	0	58.09	5,693
	Building Totals	3,232	3,453	1,587	1,587		446,000
	Parcel Totals	3,232	3,453	1,587	1,587		446,000

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	8	4
Bld Total	1	8	4
Prcd Total	1	8	4

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
DRMR	DORMER	A	S	2	8.00	A	AV	1957	0.00	T	40%	1401	1	NF	1	14	1	0
Building Totals					Yard Item Appr							Special Feature Appr					0	0
Parcel Totals					Yard Item Appr							Special Feature Appr					0	0



Disclaimer: This Information is believed to be correct but is subject to change and is not guaranteed

Bld: 1718 | Seq: 1 | Year: 2025 | Data As Of Date: 07/08/2026 | User: cookq | DB: Assess50Nashua



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 7, 2026
Re: Abatement Recommendation / 77 Avon Dr / Zeman & Chaput

Reasons for abatement recommendation:

The applicants' basis for the abatement request is due to "deed restrictions" on the parcel. In their narrative, the taxpayers describe the deed restrictions as "covenants". A copy of the deed included with the application (Book 7583, Page 833 recorded 11/14/2005) does not list any covenants or deed restrictions relative to "...how the property may be used, altered, or improved." The taxpayers provide no market evidence in support of the request for abatement.

The City performed research for recent sales similar in style, size and age to the subject. A number of sales were found (see list attached). The current subject assessed value is well supported by the sales data.

Conclusion:

An abatement is not warranted based on the available market data. The recommendation is to deny this abatement request.

Account: 3168
Map/Lot: 0047-00364
Owner: ZEMAN, SHANE E & CHAPUT, DAVID R & MONICA M
Mailing Address: 78 AVON DR, NASHUA, NH 03064-1906
Property Location: 77 AVON DR

Final 2025 Assessed Value: \$431,100

Recommended Abatement Value: \$431,100

Abatement Amount: \$0

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

Search Criteria: Sales from 10/1/2024 to 9/30/2025; Cape style;
Year Built from 1950 to 1970; Liv Area W/I 10% (1,305-1,595 SF)

Acct #	PropertyAddress	Parcel ID	Sale Price	Total Assessed Value	Sale Date	Q/U	LUC	NBC	Building Type	Quality	Total Finished Area	BRs	Full Bath	Half Bath	Year Built	Condition
4074	5 NORMA DR	0000F-00145	\$530,000	\$497,500	8/27/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1361	3	2	1	1962	VG
5860	10 BRIAND DR	0138-00217	\$460,000	\$437,700	4/18/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1458	3	2	0	1961	AV
7278	159 EAST DUNSTABLE RD	0000B-00193	\$482,000	\$467,600	10/29/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1551	4	1	0	1954	AV
8112	26 NORWICH RD	0000B-01325	\$545,000	\$457,800	2/28/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1584	4	2	0	1969	AV
8802	8 HOLLY DR	0138-00259	\$499,934	\$445,700	11/15/2024	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1554	4	1	1	1961	AV
12560	14 ORLANDO ST, ;43	0130-00042	\$440,000	\$413,400	12/20/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1344	3	2	0	1965	AV
13134	12 NEW SEARLES RD	0000B-00058	\$545,000	\$506,000	8/1/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1422	3	2	0	1962	AV
13332	34 HUNT ST	0101-00092	\$433,534	\$423,000	10/24/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1380	4	1	0	1956	AV
14210	8 ESSEX ST	0061B-00049	\$570,000	\$417,400	6/30/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1357	2	1	1	1950	AV
14538	15 LUND ST	0103-00236	\$475,000	\$426,700	5/23/2025	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1383	3	2	0	1950	AV
19370	7 ST LAZARE ST	0010-00070	\$522,000	\$480,800	7/17/2025	Q	1401	EF - EARLY FR	04 - CAPE	C - AVERAGE	1475	4	2	0	1956	GD
20012	98 APPLESIDE DR, A-SUB-3	0000A-00326	\$474,934	\$416,200	8/25/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1444	3	1	1	1960	AV
27254	10 BELLEAIRE AVE	0087-00234	\$435,000	\$446,500	1/10/2025	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1518	4	1	0	1954	AV
30584	9 MEADE ST, ;62	0059-00061	\$550,000	\$488,200	8/18/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1428	3	2	0	1950	GD

Subject Property:

3168	77 AVON DR	0047-00364	N/A	\$431,100	N/A	N/A	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1450	4	2	0	1955	AV
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Parcel ID 0047-00364

Interior Information		Condo Information	
Avg Ht / Ft		Location	
P. Int Wall	2 - PLASTER	Tot Units	
Sec Int Wall		Floor	
Partition	T - TYPICAL	% Own	
P. Floor	4 - CARPET	Name	

Sub Areas

[illegible]

55 Res Breakdown

66	Floor	No. Unit	Rooms	Bdrms
	U	1	7	4
	Bld Total	1	7	4
88	Prcl Total	1	7	4

38 Image

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
DRMR	DORMER	A	S	1	10.00	A	AV	1969	0.00	T	40%	1401	1	NF	1	14	1	0
Building Totals					Yard Item Appr							Special Feature Appr					0	0
Parcel Totals					Yard Item Appr							Special Feature Appr					0	0



Bid: 1019 | Seq: 1 | Year: 2025 | Data As Of Date: 07/08/2026 | User: cookq | DB: Assess50Nashua



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 2, 2026
Re: Abatement Recommendation / 78 Avon Dr / Chaput

Reasons for abatement recommendation:

The applicants' basis for the abatement request appears to be due to a sloped lot influence but no specific market data was provided that would support an abatement adjustment.

The taxpayer provides a list of properties having land factor adjustments for sloping lots and argues that the same adjustment should be made to the subject land assessment. Such an argument does not establish disproportionality and is not a valid basis for receiving an abatement adjustment.

Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales, then adjusting by the general level of assessment (median ratio), and comparing the result to the assessed value. As noted above, the taxpayer does not provide any sales or other market data in support of the abatement request.

The City performed independent research for recent sales similar in style, size and age to the subject. A number of sales were found (see list attached). The current subject assessed value is well supported by the sales data.

Conclusion:

An abatement is not warranted based on the available market data. The recommendation is to deny this abatement request.

Account: 35936

Map/Lot: 0047-00369

Owner: THE DAVID R & MONICA M CHAPUT REV TR
MONICA M & DAVID R CHAPUT, TRUSTEES

Property Location: 78 AVON DR

Final 2025 Assessed Value: \$440,200

Recommended Abatement Value: \$440,200

Abatement Amount: \$0

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

Search Criteria: Sales from 10/1/2024 to 9/30/2025; Cape style;
Year Built from 1950 to 1970; Liv Area W/I 10% (1,154-1,410 SF)

Acct #	PropertyAddress	Parcel ID	Sale Price	Total Assessed Value	Sale Date	Q/U	LUC	NBC	Building Type	Quality	Total Finished Area	BRs	Full Bath	Half Bath	Year Built	Condition
1464	18 CARON AVE	0049-00149	\$440,000	\$466,700	7/15/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1248	3	1	0	1961	GD
4074	5 NORMA DR	0000F-00145	\$530,000	\$497,500	8/27/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1361	3	2	1	1962	VG
5386	10 HEREFORD DR	0000B-01518	\$455,000	\$431,500	1/3/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1253	4	1	0	1965	AV
11828	57 NEW DUNSTABLE RD	0000E-00266	\$480,000	\$448,100	11/14/2024	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1206	4	2	0	1960	GD
12560	14 ORLANDO ST, ;43	0130-00042	\$440,000	\$413,400	12/20/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1344	3	2	0	1965	AV
13332	34 HUNT ST	0101-00092	\$433,534	\$423,000	10/24/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1380	4	1	0	1956	AV
14210	8 ESSEX ST	0061B-00049	\$570,000	\$417,400	6/30/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1357	2	1	1	1950	AV
14538	15 LUND ST	0103-00236	\$475,000	\$426,700	5/23/2025	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1383	3	2	0	1950	AV
15486	2 APRIL DR	0000A-00454	\$588,000	\$485,600	6/13/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1253	3	2	0	1966	GD
20124	128 EAST HOBART ST	0129-00086	\$495,000	\$499,400	11/18/2024	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1253	4	1	1	1968	GD
20132	19 DANE ST	0110-00182	\$500,000	\$487,800	11/8/2024	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1269	4	1	1	1953	GD
20408	1 ORDWAY AVE	0110-00181	\$410,000	\$409,200	1/15/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1206	4	1	0	1952	AV
23800	26 ST JOSEPH DR	0087-00248	\$485,000	\$412,700	11/15/2024	Q	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1206	3	2	0	1955	AV
25614	17 BRIAND DR	0138-00213	\$495,000	\$441,400	9/17/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1288	4	2	0	1962	AV
28186	42 ELGIN ST	0000A-00444	\$515,000	\$436,200	9/3/2025	Q	1401	NA - NEW AV	04 - CAPE	C - AVERAGE	1253	3	2	1	1964	AV
30628	256 PINE ST	0101-00116	\$510,000	\$417,700	10/26/2024	Q	1401	MF - MULTI FAIR	04 - CAPE	C - AVERAGE	1206	3	2	0	1952	AV

Subject Property:

35936	78 AVON DR	0047-00369	N/A	\$440,200	N/A	N/A	1401	NF - NEW FAIR	04 - CAPE	C - AVERAGE	1282	3	2	0	1955	AV
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PROPERTY LOCATION

78 AVON DR
NASHUA, NH

OWNERSHIP

CHAPUT REV TR, THE DAVID R & MONICA M
CHAPUT, MONICA M & DAVID R, TEES
78 AVON DR
NASHUA, NH 03064-1905

Occ	Type
-----	------

PREVIOUS OWNER

ZEMAN, MONICA M &
DAVID R CHAPUT
78 AVON DR
NASHUA, NH 03064-1905

NARRATIVE DESCRIPTION

This parcel contains 9,628 SF of land mainly classified as 1 UNIT
It has 1 building(s) first built in 1955 with a total of 1,282 square
feet. There are 1 living unit(s), 2 Baths, 6 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	RA	
F. Haz		Zone 2		
Topo	V181 - LEVEL STEE	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt				

LAND SECTION

[illegible]

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

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	288,700	0	9,628.00	151,500	440,200
Building Total	288,700	0	9,628.00	151,500	440,200
Parcel Total	288,700	0	9,628.00	151,500	440,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	343.42	Tot Val SF/Prcd	343.42

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1401	288,700	0	9,628	151,500	440,200	440,200	Year End Roll 2025	12/01/2025
2024	FV	1401	288,700	0	9,628	151,500	440,200	440,200	Year End Roll 2024	12/12/2024
2023	FV	1401	239,100	0	9,628	115,200	354,300	354,300	Year End Roll 2023	12/05/2023
2022	FV	1401	239,100	0	9,628	115,200	354,300	354,300	Year End Roll 2022	11/15/2022
2021	FV	1401	164,300	0	9,628	80,800	245,100	245,100	System Roll for 2021	11/15/2021
2020	FV	1401	164,300	0	9,628	80,800	245,100	245,100	Year End Roll	11/12/2020
2019	FV	1401	164,300	0	9,628	80,800	245,100	245,100	Year End Roll	03/04/2020
2018	PATR	1401	164,300	0	9,628	80,800	245,100	245,100	Corrects for Assessor	01/09/2019
2017	FV	1401	108,200	0	9,628	77,100	185,300	185,300	Year End Roll	11/06/2017
2016	FV	1401	108,200	0	9,628	77,100	185,300	185,300	Year End Roll	11/16/2016

SALES INFORMATION

[illegible]

BUILDING PERMITS

[illegible]

ACTIVITIES

Date	Result	By
10/09/2024	Change	Robert Gagne
10/09/2024	No Change	Michelle Mayo
06/26/2024	Field Review	Sandra Schm
09/01/2022	Change	Mary Kate Mo
05/11/2022	Field Review	June Perry (V
05/26/2020	Meas+1Visit	Rob Tolland (
07/25/2018	Field Review	Rob T-KRT
01/21/1991	Meas+List	PC

LEGAL DESCRIPTION

0	Desc:	
0		
0		
2		Lot Size
	Total Land	
	Land Unit Type	



Patriot
PROPERTIES INC.

User Account

GIS Coord 1	1040146.05623177
GIS Coord 2	99300.62845433
Insp Date	10/09/2024

PRINT

Date	Time
7/8/2026	8:47 am

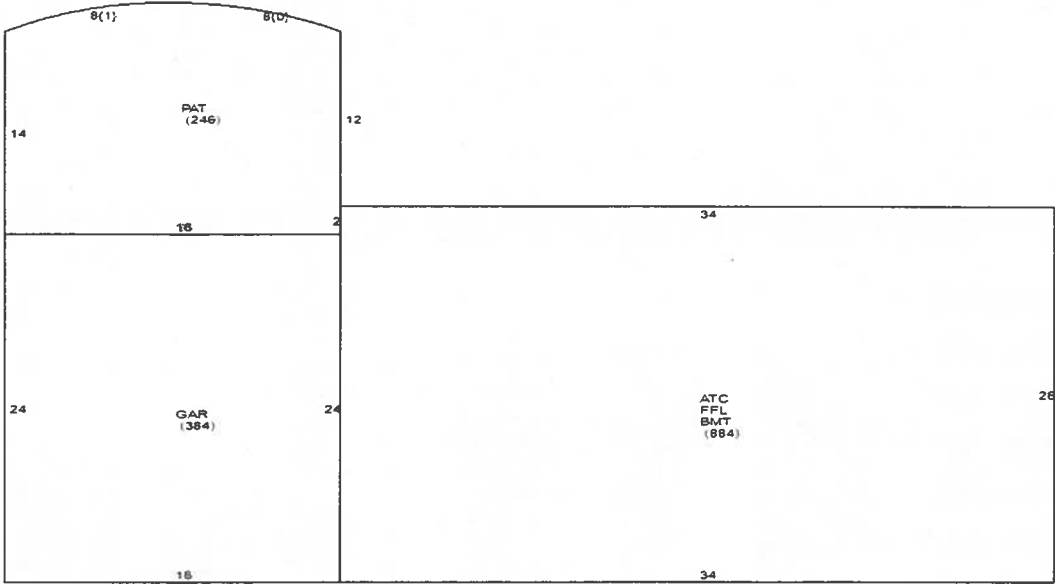
TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID 47-369
Plan #
PriorID1b
PriorID2b
PriorID3b 78
Code Date
Code Status
Nashua Ward 3
Assessor Map

ADD PATIO PER 20 PHOTO 9/11 ND---WDSTV IN UBM



Exterior Information				Bath Features		Depreciation		
Type	04 - CAPE	Full Bath	2	A - AVERAGE	Phys Con	AV - Average	35	
Sty Hght	1A - 1 STY W/ATT	Add Full	0		Functional			
(Liv) Units	1	Tot	1	3/4 Bath	0	Economic		
Found	1 - CONCRETE	Add 3/4	0		Special			
Frame	1 - WOOD	1/2 Bath	0		Override			
P. Wall	3 - ALUMINUM	Add 1/2	0					
Sec Wall		0%	Other Fix	0		Total	35%	
Interior Information				Other Features		General Information		
Roof Str	1 - GABLE	Kitchens	1	A - AVERAGE	Year Blt	1955	Eff Yr	
Roof Cvr	1 - ASPHALT	Add Kit.	0		Alt LUC			
Color	RED				Juris			
Avg Ht / Fl		Location			Con Mod			
P. Int Wall	2 - PLASTER	Tot Units			L. Sum			
Sec Int Wall	1 - DRYWALL	Floor						
Partition	T - TYPICAL	% Own						
P. Floor	3 - HARDWOOD	Name						
Sec Floor								

Interior Information				Condo Information		Calc Ladder		
Base Rate	190.00	Depr %	35%					
Size Adj	1.28015	Depr	155,441					
Con Adj	1.04000	Depr'd Total	288,676					
Adj Prc	\$ 252.96	Juris Ft.	1.0000					
Grade Ft.	1.00000	Spec. Features	\$ 0					
Other Feat	\$ 27,500	Final Total	\$ 288,700					
NBH Mod	1.0000	Assmnt Ft.	1.0000					
NBC Infl	1.0000	Assessed Val	\$ 288,700					
LUC Ft.	1.0000	Total \$/SF	\$ 225.23					
Adj Tot (RCN)	444,117	Undepr \$/SF	252.96000					

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	884	884	884	884	252.96	223,617
ATC	ATTIC FIN	398	884	398	398	252.96	100,627
BMT	BASEMENT	884	884	0	0	63.24	55,904
GAR	GARAGE	384	384	0	0	88.54	33,999
PAT	PATIO	246	246	0	0	10.04	2,470
Building Totals		2,796	3,282	1,282	1,282		416,617
Parcel Totals		2,796	3,282	1,282	1,282		416,617

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	6	3
Bld Total			
1	1	6	3
Prc Total			
1	1	6	3

Image



Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
DRMR	DORMER	A	S	1	10.00	A	AV	1969	0.00	T	40%	1401	1	NF	1	14	1	0
Building Totals																		
Yard Item Appr																		
Special Feature Appr																		
Parcel Totals																		
Yard Item Appr																		
Special Feature Appr																		



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 2, 2026
Re: Abatement Recommendation / 9 Warner St / Friedland

Reasons for abatement recommendation:

The applicants' basis for the abatement request is twofold:

- 1.) Due to data error: house listed with 2 full baths but has 1 full and 1 three quarter bath; and
- 2.) Due to perceived negative site influence of sewer manhole covers at edge of street and driveway.

No specific market data was provided that would support an abatement adjustment for either reason listed by taxpayer:

- 1.) All 3 fixture baths are listed as "full", whether there is a tub or just a shower.
- 2.) The taxpayer provides a list of properties having land factor adjustments for various negative site influences and argues that a similar adjustment should be made to the subject land assessment. Such an argument does not establish disproportionality and is not a valid basis for receiving an abatement adjustment.

Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales, then adjusting by the general level of assessment (median ratio), and comparing the result to the assessed value. As noted above, the taxpayer does not provide any sales or other market data in support of the abatement request.

The City performed independent research for recent sales similar in style, size and age to the subject. A number of sales were found (see list attached). The current subject assessed value is well supported by the sales data.

Conclusion:

An abatement is not warranted based on the available market data. The recommendation is to deny this abatement request.

Account: 8474 **Map/Lot:** 0000E-00828

Owner: KELLY FRIEDLAND

Property Location: 9 Warner St

Final 2025 Assessed Value: \$461,400

Recommended Abatement Value: \$461,400

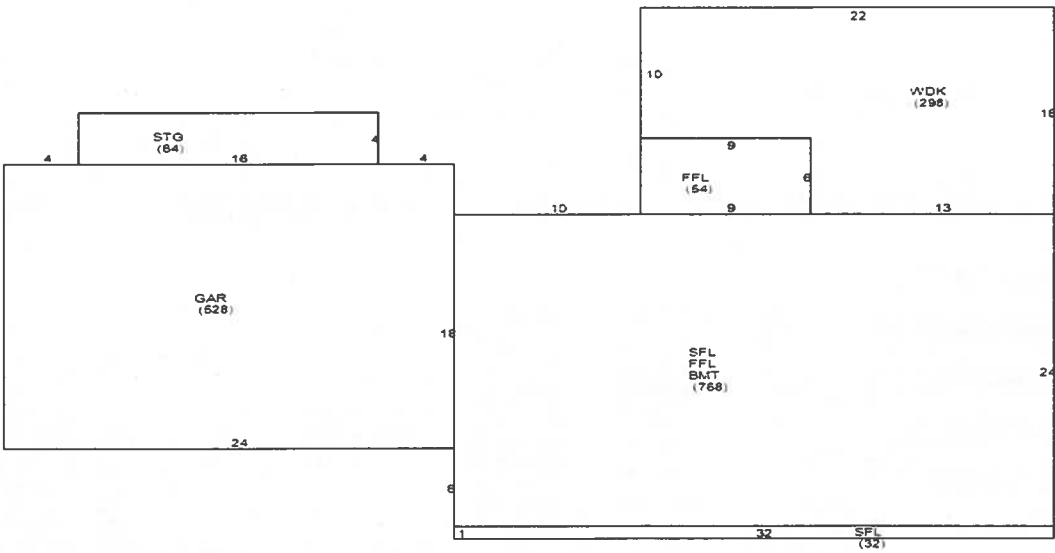
BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

Search Criteria: Sales from 10/1/2024 to 9/30/2025; Colonial style;
Year Blt 1960-1980; Liv Area W/I 10% (1,460-1,784 SF)

Acct #	PropertyAddress	Parcel ID	Sale Date	Sale Price	Total Assessed Value	Q/U?	LUC	NBC	Building Type	Quality	Fin Liv Area	BRs	Full Bath	Half Bath	Year Built	Condition	Sales Price per SF	Assessed Value per SF
10968	12 EMERSON RD	0000B-00596	12/27/2024	\$615,000	\$480,800	Q	1401	NG	COLONIAL	C - AVERAGE	1,568	4	1	1	1966	AV	\$392.22	\$306.63
17346	3 STONYBROOK RD	0000E-01310	7/31/2025	\$590,000	\$487,700	Q	1401	NA	COLONIAL	C - AVERAGE	1,592	3	3	1	1968	AV	\$370.60	\$306.34
23772	36 EDMOND DR	0000E-00906	12/30/2024	\$585,000	\$532,000	Q	1401	NA	COLONIAL	C - AVERAGE	1,591	4	2	1	1966	GD	\$367.69	\$334.38
27698	12 COLUMBINE DR	0000E-00349	8/1/2025	\$586,000	\$456,000	Q	1401	NA	COLONIAL	C - AVERAGE	1,572	3	1	1	1962	AV	\$372.77	\$290.08
30934	67 ELGIN ST	0000A-00635	3/15/2025	\$571,000	\$473,400	Q	1401	NA	COLONIAL	C - AVERAGE	1,650	3	2	0	1973	GD	\$346.06	\$286.91
37478	75 UNDERHILL ST	0014-00502	5/27/2025	\$525,000	\$438,000	Q	1401	NF	COLONIAL	C - AVERAGE	1,766	3	1	1	1979	AV	\$297.28	\$248.02
38091	2 PEPPERELL CIR	0000C-01065	12/6/2024	\$600,000	\$569,400	Q	1401	NG	COLONIAL	C+ - AVG. (+)	1,656	3	1	2	1979	AV	\$362.32	\$343.84
			Median:	\$586,000	\$480,800						1,592						\$367.69	\$306.34
			Average:	\$581,714	\$491,043						1,628						\$358.42	\$302.31
	Subject Property:																	
8474	9 WARNER ST	0000E-00828	N/A	N/A	\$461,400	N/A	1401	NF	COLONIAL	C - AVERAGE	1,622	4	2	0	1969	AV		\$284.46

Parcel ID 0000E-00828



Interior Information		Condo Information	
Avg Ht / Ft		Location	
P. Int Wall	1 - DRYWALL	Tot Units	
Sec Int Wall		Floor	
Partition	T - TYPICAL	% Own	
P. Floor	3 - HARDWOOD	Name	

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	822	822	822	822	214.82	176,582
SFL	SECOND FLR	800	800	800	800	214.82	171,856
STG	STORAGE	64	64	0	0	34.66	2,218
WDK	WOOD DECK	298	298	0	0	15.49	4,616
GAR	GARAGE	528	528	0	0	75.19	39,700
BMT	BASEMENT	768	768	0	0	53.70	41,242
Building Totals		3,280	3,280	1,622	1,622		436,213
Parcel Totals		3,280	3,280	1,622	1,622		436,213

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	7	4
Bld Total	1	7	4
Prcd Total	1	7	4

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPL3	2 STORY CHIM	A	S	1	1.00	A	AV	1974	5,400.00	T	40%	1401	1	NF	1	11	1	3,200
Building Totals					Yard Item Appr							Special Feature Appr					3,200	3,200
Parcel Totals					Yard Item Appr							Special Feature Appr					3,200	3,200





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 7, 2026
Re: Abatement Recommendation / 20 Academy Dr / Clark

Reasons for abatement recommendation:

The applicants' basis for the abatement request is twofold:

- 1.) Due to data error: house listed with 14 X 16 FFL (First Floor Living area) that is claimed to be a three-season porch; and
- 2.) Due to hardship / inability to pay.

No specific market data was provided that would support an abatement adjustment for either reason listed by taxpayer:

- 1.) A field card from a full interior inspection by staff appraiser Gary Turgiss on October 2, 2006 confirms that the 14 X 16 rear addition is finished, heated and properly listed as FFL (First Floor Living area). If the taxpayer desires, a new interior inspection can be arranged.
- 2.) The taxpayer claims an inability to pay but fails to provide adequate back-up data to her narrative requesting the hardship abatement. Specifically:
 - i.) Taxpayer claims it is not reasonable to relocate as her 15-year-old daughter is enrolled in the Nashua school system. The daughter's enrollment could be maintained by selling the home and relocating to an apartment within the city.
 - ii.) There appears to be ample equity in the home. The taxpayer has not provided a mortgage statement showing a current balance. However, the most recent mortgage found recorded at the Hillsborough County Registry of Deeds was for a \$96,200 fifteen-year mortgage with PNC Mortgage in January of 2016. No other recorded notes or liens were found. Based on the \$439,200 assessed value and a median

assessment ratio of 95.3%, there should be roughly \$350,000 to \$400,000 in equity available.

- iii.) Taxpayer claims an inability to refinance but provides no evidence that an attempt to refinance has been made.
- iv.) The taxpayer indicates she lost her job in November 2025 and works occasionally as a substitute teacher but does not indicate whether unemployment benefits have been sought.
- v.) The taxpayer claims an inability to pay the 2025 property taxes, but those taxes have been paid.

Conclusion:

An abatement is not warranted for either reason listed. The recommendation is to deny this abatement request.

Account: 36686 **Map/Lot:** 0048-00262

Owner: CLARK, DANIELLE M REVOC TRUST
 CLARK, DANIELLE M TRUSTEE

Property Location: 20 ACADEMY DR

Final 2025 Assessed Value: \$439,200

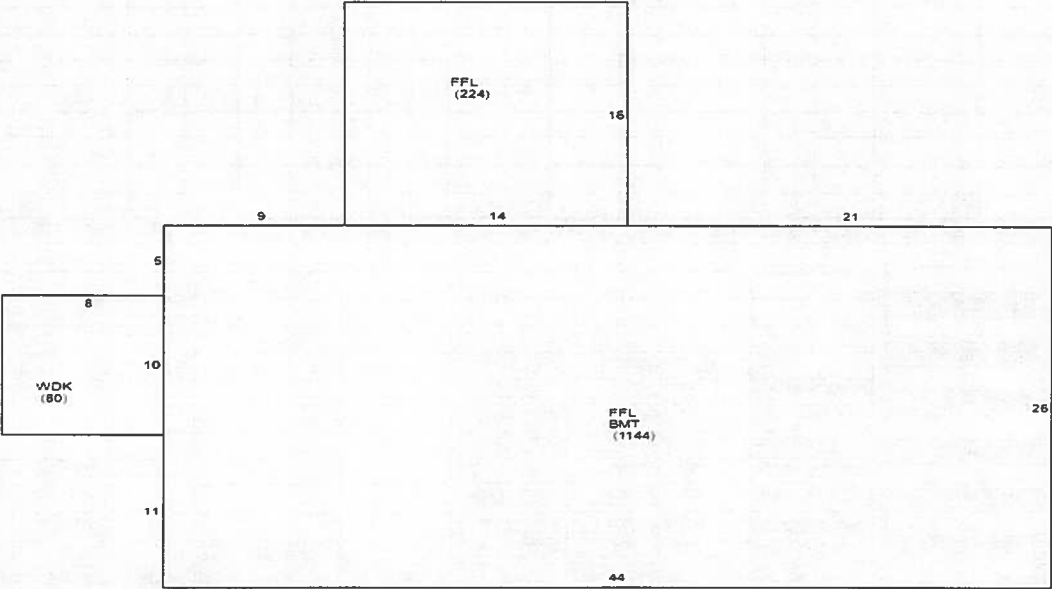
Recommended Abatement Value: \$439,200

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

RMVD SHD, ADD SHED, CLOSED BP ML25-- REMOVE 5X8 WDK-ADD 8X10 WDK-BP CLOSED 5/13 ND--CHNGD
FBM TO BMT GT06 -- REMOVED 1 BTH GT06 -- ADDED VINYL & HARDWOOD GT06 -- ADDED CENTRAL A/C
WW02 QUALIFIED SALE 2001 WW02 SALE EST DUE TO NO ENTRY

Exterior Information				Bath Features			Depreciation				
Type	01 - RANCH			Full Bath	1	A - AVERAGE	Phys Con	AV - Average		31.5	
Sty Hght	1 - 1 STORY			Add Full	0		Functional				
(Liv) Units	1	Tot	1	3/4 Bath	0		Economic				
Found	1 - CONCRETE			Add 3/4	0		Special				
Frame	1 - WOOD			1/2 Bath	0		Override				
P. Wall	4 - VINYL			Add 1/2	0					Total	
Sec Wall			0%	Other Fix	0						31.5%
Roof Str	1 - GABLE			Other Features			Grade	C - AVERAGE			
Roof Cvr	1 - ASPHALT			Kitchens	1	A - AVERAGE	Year Blt	1979	Eff Yr		
Color	GRAY			Add Kit.	0		Alt LUC				
Interior Information				Condo Information			General Information				
Avg Ht / Fl				Location			Con Mod				
P. Int Wall	1 - DRYWALL			Tot Units			L. Sum				



Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,368	1,368	1,368	1,368	230.80	315,734
WDK	WOOD DECK	80	80	0	0	22.95	1,836
BMT	BASEMENT	1,144	1,144	0	0	57.70	66,009
Building Totals		2,592	2,592	1,368	1,368		383,579
Parcel Totals		2,592	2,592	1,368	1,368		383,579

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	6	3
Bld Total			
1			
6			
3			

Image



Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPL1	FIREPLACE 1	A	S	0	1.00	A	AV	1984	4,400.00	T	40%	1401	1	NA	1	18	1	0
SHD1	SHED FRAME	D	Y	1	6.00x8.00	A	AV	2025	15.00	T	2%	1401	1	NA	1	18	1	1,000
Building Totals																		
Yard Item Appr																		
1,000																		
Special Feature Appr																		
0																		
1,000																		
Parcel Totals																		
Yard Item Appr																		
1,000																		
Special Feature Appr																		
0																		
1,000																		



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 7, 2026
Re: Abatement Recommendation / 7 Sirelle Ct, Unit 6 / Kelly

Reasons for abatement recommendation:

The taxpayer has presented an abatement request that relies on an interpretation of the New Hampshire Constitution expressing a belief that the collection of a portion of the tax rate is not legal.

The process of local abatement is generally related to the valuation of property, the equitable distribution of tax burdens by distribution of value, or the inability to pay due to poverty. The tax rate calculation is not a consideration in the abatement process.

The taxpayer presents no evidence of market value, inequitable value distribution and does not claim poverty or inability to pay.

It is my recommendation that the abatement be denied.

Account: 44227

Map/Lot: 0000E-00129-6

Owner: KELLY, JC & CS REV TRUST
KELLY, JAMES C TRUSTEE & KELLY, CYNTHIA S TRUSTEE

Mailing Address: 4 LANCASTER DR, NASHUA, NH 03062

Property Location: 7 SIRELLE CT, UNIT U-6

Final 2025 Assessed Value: \$401,700

Recommended Abatement Value: \$401,700

Abatement Amount: \$0

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

PROPERTY LOCATION

7 SIRELLE CT, Unit U-6
NASHUA, NH

OWNERSHIP

KELLY, JC & CS REV TRUST
KELLY, JAMES C TRUSTEE &
KELLY, CYNTHIA S TRUSTEE
4 LANCASTER DR
NASHUA, NH 03062-4283

PREVIOUS OWNER

KELLY, CYNTHIA S ARTZ &
KELLY, JAMES C
7 SIRELLE CT U-6
NASHUA, NH 03060-4283

NARRATIVE DESCRIPTION

This parcel contains 0 SF of land mainly classified as CONDO NL. It has 1 building(s) first built in 1987 with a total of 1,562 square feet. There are 1 living unit(s), 1 Bath, 1 Half Bath, 7 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R9	
F. Haz		Zone 2		
Topo	V142 - LEVEL LOW	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

LAND SECTION

[illegible]

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	401,700	0	0.00	0	401,700
Building Total	401,700	0	0.00	0	401,700
Parcel Total	401,700	0	0.00	0	401,700
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	257.17	Tot Val SF/Prcd	257.17

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1021	401,700	0	0	0	401,700	401,700	Year End Roll 2025	12/01/2025
2024	FV	1021	401,700	0	0	0	401,700	401,700	Year End Roll 2024	12/12/2024
2023	FV	1021	299,800	0	0	0	299,800	299,800	Year End Roll 2023	12/05/2023
2022	FV	1021	299,800	0	0	0	299,800	299,800	Year End Roll 2022	11/15/2022
2021	FV	1021	211,700	0	0	0	211,700	211,700	System Roll for 2021	11/15/2021
2020	FV	1021	211,700	0	0	0	211,700	211,700	Year End Roll	11/12/2020
2019	FV	1021	211,700	0	0	0	211,700	211,700	Year End Roll	03/04/2020
2018	PATR	1021	211,700	0		0	211,700	211,700	Corrects for Assessor	01/09/2019
2017	FV	1021	170,500	0		0	170,500	170,500	Year End Roll	11/06/2017
2016	FV	1021	170,500	0		0	170,500	170,500	Year End Roll	11/16/2016

SALES INFORMATION

[illegible]

BUILDING PERMITS

[illegible]

ACTIVITIES

Date	Result	By
07/07/2022	Field Review	Steve Whalen (
12/07/2021	Sales Review	June Perry (VG
01/12/2021	Meas+1 Visit	Josh Seymour
07/31/2018	Field Review	Rob T-KRT
02/01/2018	Meas+1 Visit	Michael Mandil
03/18/1998	Extr In only	DM
05/08/1991	Meas+List	RK

LEGAL DESCRIPTION

0	Desc:
0	
0	
0	
0	
7	Lot Size
	Total Land
	Land Unit Type



Patriot
PROPERTIES INC

User Account
GIS Coord 1
1032456.52523177
GIS Coord 2
88185.16745433
Insp Date
07/07/2022

PRINT

Date	Time
7/8/2026	8:10 am

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
E-129
Plan #
PriorID1b
PriorID2b
PriorID3b
7
Code Date
Code Status
Nashua Ward
6
Assessor Map
CG235

Parcel ID 0000E-00129-6

REMOVED AND REF [REDACTED] D FPLG, MM18 --- CHNG GABLE ROOF TO HIP 12/13 ND---CHNG TO SLAB 6/09
ND---ADD CONDO INF---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT 3/09 ND---GABLE PD OVER FGR
ECO=TRNPK AND MKT ADJ ADD FEP AND WDK 1998

Exterior Information		Bath Features			Depreciation			
Type	55DN - DETACHED NL	Full Bath	1	A - AVERAGE	Phys Con	AV - Average		24
Stry Hght	2 - 2 STORIES	Add Full	0		Functional			
(Liv) Units	1 Tot 1	3/4 Bath	0		Economic	O - OTHER		12
Found	6 - SLAB_EARTH	Add 3/4	0		Special			
Frame	1 - WOOD	1/2 Bath	1	A - AVERAGE	Override			
P. Wall	2 - CLAPBOARD	Add 1/2	0					Total
Sec Wall		Other Fix	0					33.12%
Roof Str	2 - HIP	Other Features			Grade	C - AVERAGE		
Roof Cvr	1 - ASPHALT	Kitchens	1	A - AVERAGE	Year Blt	1987	Eff Yr	
Color	CREAM	Add Kit.	0		Alt LUC			
Interior Information		Condo Information						
Avg Ht / Ft		Location	DET - DETACHED		Con Mod			
P. Int Wall	1 - DRYWALL	Tot Units			L. Sum			

Sec Floor			Calc Ladder			
Bmt Floors			Base Rate	255.00	Depr %	33.12%
Electric	3 - TYPICAL		Size Adj	0.95807	Depr	198,151
Insulation	2 - TYPICAL		Con Adj	0.95000	Depr'd Total	400,132
Int Vs Ext			Adj Prc	\$ 232.09	Juris Ft.	1.0000
Heat Fuel	2 - GAS		Grade Ft.	1.00000	Spec. Features	\$ 1,600
Heat Type	3 - FORCED H/W		Other Feat	\$ 30,000	Final Total	\$ 401,700
# Heat Sys	0		NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %	NBC Infl	1.4000	Assessed Val	\$ 401,700
Sol HW %		Ctl Vac %	LUC Ft.	1.0000	Total \$/SF	\$ 257.17
Com Wall %		Sprink %	Adj Tot (RCN)	598.283	Under \$/SF	232.09000

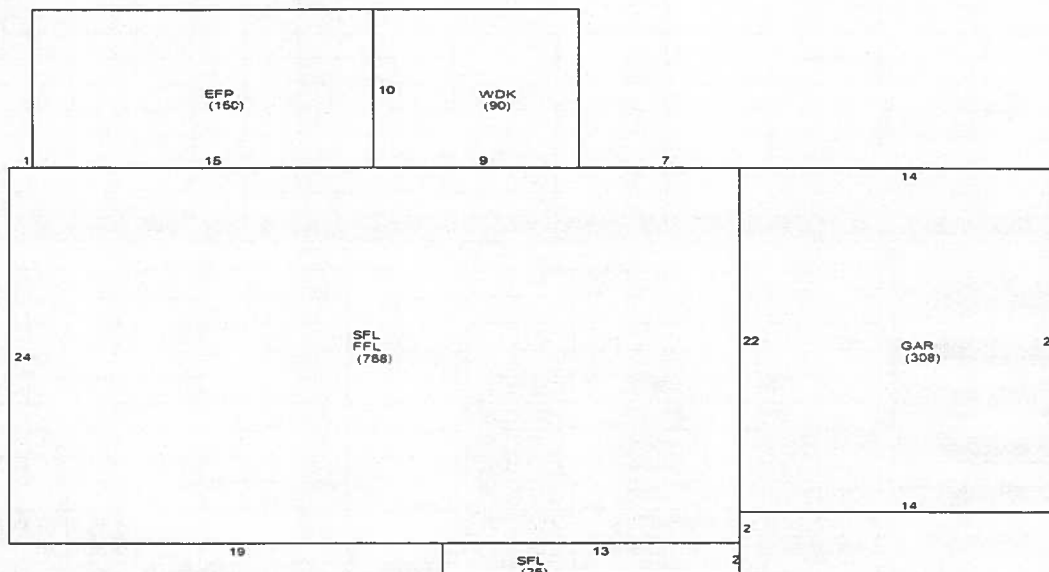
Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
SFL	SECOND FLR	794	794	794	794	232.09	184,279
FFL	FIRST FLR	768	768	768	768	232.09	178,245
GAR	GARAGE	308	308	0	0	81.23	25,019
WDK	WOOD DECK	90	90	0	0	21.82	1,964
EFP	ENCL PORCH	150	150	0	0	52.25	7,838
Building Totals		2,110	2,110	1,562	1,562		397,344
Parcel Totals		2,110	2,110	1,562	1,562		397,344

Res Breakdown

	Floor	No. Unit	Rooms	Bdrms
U	1	7	3	
Bld Total	1	7	3	
Prcl Total	1	7	3	

Special Features / Yard Items

[illegible]



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 7, 2026
Re: Abatement Recommendation / 2 Lancaster Dr / Kelly

Reasons for abatement recommendation:

The taxpayer has presented an abatement request that relies on an interpretation of the New Hampshire Constitution expressing a belief that the collection of a portion of the tax rate is not legal.

The process of local abatement is generally related to the valuation of property, the equitable distribution of tax burdens by distribution of value, or the inability to pay due to poverty. The tax rate calculation is not a consideration in the abatement process.

The taxpayer presents no evidence of market value, inequitable value distribution and does not claim poverty or inability to pay.

It is my recommendation that the abatement be denied.

Account: 1834

Map/Lot: 0000B-00499

Owner: THE JAMES C KELLY AND CYNTHIA S KELLY REV TR
KELLY, CYNTHIA S & JAMES C TEES

Mailing Address: 4 LANCASTER DR, NASHUA, NH 03062

Property Location: 2 LANCASTER DR

Final 2025 Assessed Value: \$621,400

Recommended Abatement Value: \$621,400

Abatement Amount: \$0

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

PROPERTY LOCATION

2 LANCASTER DR
NASHUA, NH

OWNERSHIP

JAMES C KELLY AND CYNTHIA S KELLY REV TR, THE
KELLY, CYNTHIA S & JAMES C TEES
4 LANCASTER DR
NASHUA, NH 03062

PREVIOUS OWNER

KELLY, CYNTHIA S & JAMES C
4 LANCASTER DR
NASHUA, NH 03062-2121
US

NARRATIVE DESCRIPTION

This parcel contains 10,914 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 2007 with a total of 1,568 square feet. There are 1 living unit(s), 3 Baths, 6 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R9	
F. Haz		Zone 2		
Topo	2 - ABV ST	Zone 3		
Street	1 - PAVED			
Traffic	2 - LIGHT			
Exempt				

LAND SECTION

[illegible]

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	459,000	0	10,914.00	162,400	621,400
Building Total	459,000	0	10,914.00	162,400	621,400
Parcel Total	459,000	0	10,914.00	162,400	621,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	396.30	Tot Val SF/Prcd	396.30

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1401	459,000	0	10,914	162,400	621,400	621,400	Year End Roll 2025	12/01/2025
2024	FV	1401	459,000	0	10,914	162,400	621,400	621,400	Year End Roll 2024	12/12/2024
2023	FV	1401	394,300	0	10,914	129,900	524,200	524,200	Year End Roll 2023	12/05/2023
2022	FV	1401	394,300	0	10,914	129,900	524,200	524,200	Year End Roll 2022	11/15/2022
2021	FV	1401	272,300	0	10,914	86,600	358,900	358,900	System Roll for 2021	11/15/2021
2020	FV	1401	272,300	0	10,914	86,600	358,900	358,900	Year End Roll	11/12/2020
2019	FV	1401	272,300	0	10,914	86,600	358,900	358,900	Year End Roll	03/04/2020
2018	PATR	1401	272,300	0	10,914	86,600	358,900	358,900	Corrects for Assessor	01/09/2019
2017	FV	1401	214,500	0	10,914	67,400	281,900	281,900	Year End Roll	11/06/2017
2016	FV	1401	214,500	0	10,914	67,400	281,900	281,900	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
KELLY, CYNTHIA S & JAMES C	9812-1001	Q	10/22/2024	0	No		T	
KELLY, CYNTHIA S	9605-1641	Q	04/05/2022	0	No	4	38	JT-ROS added husband's name to the deed
ARTZ IRREV TR, THE M & D	9605-1637	Q	04/04/2022	0	No	4	38	Cynthia Kelly is trustee of the trust
ARTZ, MAHLON R & DOROTHY B	7717-2827	Q	08/03/2006	0	No		T	MAHLON DECEASED 08/04/2007
	1945-222	W	09/14/1967	0	No			

BUILDING PERMITS

[illegible]

ACTIVITIES

Date	Result	By
06/29/2022	Field Review	June Perry (V)
05/28/2021	Meas+1/Visit	Adam Natal (V)
07/18/2018	Field Review	Rob T-KRT
05/20/2008	Meas+List	Greg Turgiss
04/16/2008	Meas+1/Visit	Greg Turgiss
07/24/1990	Meas+List	RK

LEGAL DESCRIPTION

0	Desc: HCRD 2254	
0		
0		
0		
0	Lot Size	
0	Total Land	
0	Land Unit Type	



Patriot
PROPERTIES INC.

User Account
GIS Coord 1
1033833.64523177
GIS Coord 2
84739.36845433
Insp Date
06/29/2022

PRINT	
Date	Time
7/8/2026	8:12 am

TAX YEAR
2025

USER DEFINED

PriorID1a
Nashua PID
B-499
Plan #
2254
PriorID1b
PriorID2b
PriorID3b
2
Code Date
Code Status
Nashua Ward
9
Assessor Map

Parcel ID 0000B-00499

CHNG CPT TO CEF [REDACTED] -ADD CENT VAC-CHNG 2 BTHS TO 1 & 1 3/4 BTH TO 2 3/4 BTHS-3/4 BTH IN BMT -
FBM AREA GR08--REMOVE VP CODE 5/09 ND--FBM AREA APPEARS TO HAVE FULL BATH EST NO ENTRY
GR 08 -- LOC ADDR CHNGD PER PLNG 4/07 ND-- CORNER LOT FOR SALE 883-8525 JT

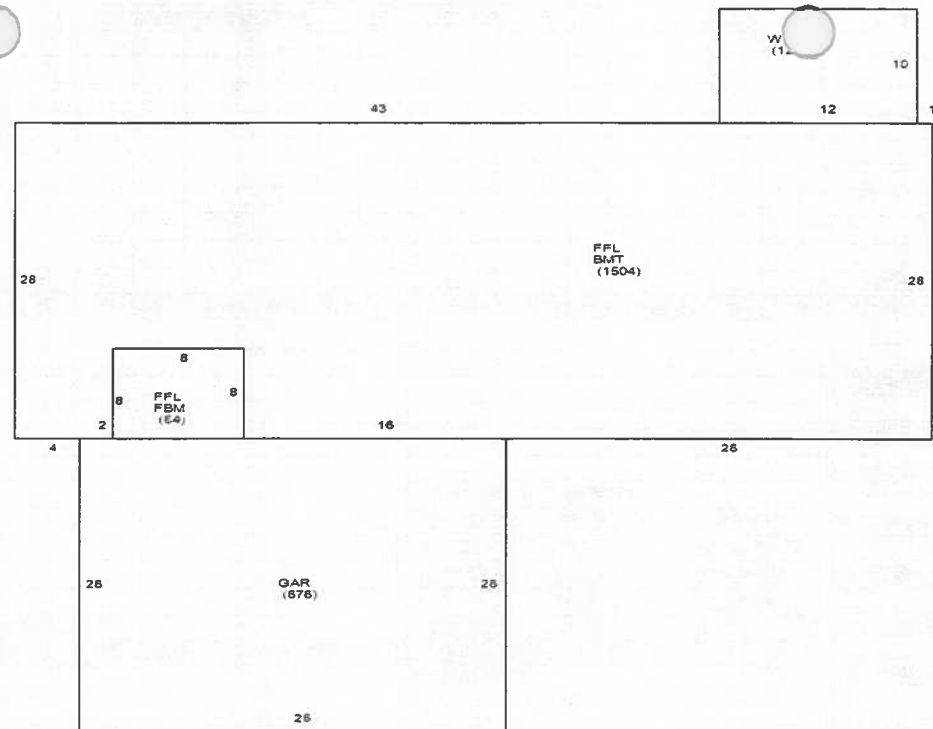
Exterior Information		Bath Features			Depreciation		
Type	01- RANCH	Full Bath	3	A - AVERAGE	Phys Con	AV - Average	11.9
Stry Hght	1 - 1 STORY	Add Full	0		Functional		
(Liv) Units	1 Tot 1	3/4 Bath	0		Economic		
Found	1 - CONCRETE	Add 3/4	0		Special		
Frame	1 - WOOD	1/2 Bath	0		Override		
P. Wall	4 - VINYL	Add 1/2	0			Total	11.9%
Sec Wall		0%	Other Fix	0	General Information		
Roof Str	1 - GABLE	Other Features			Grade	C - AVERAGE	
Roof Cvr	1 - ASPHALT	Kitchens	1	A - AVERAGE	Year Blt	2007	Eff Yr
Color	TAN	Add Kit	0		ANNUC		

Interior Information		Condo Information		At 200			
Avg Ht / Ft		Location		Juris			
P. Int Wall	1 - DRYWALL	Tot Units		Con Mod			
Sec Int Wall		Floor		L. Sum			
Partition	T - TYPICAL	% Own					
P. Floor	3 - HARDWOOD	Name					

Sec Floor	6 - CERAMIC	20%	Calc Ladder			
Bmt Floors	12 - CONCRETE		Base Rate	186.00	Depr %	11.9%
Electric	3 - TYPICAL		Size Adj	1.13776	Depr	61,718
Insulation	2 - TYPICAL		Con Adj	1.03600	Depr'd Total	456,924
Int Vs Ext			Adj Prc	\$ 219.24	Juris Ft.	1.0000
Heat Fuel	2 - GAS		Grade Ft.	1.00000	Spec. Features	\$ 2,100
Heat Type	1 - FORCED H/A		Other Feat	\$ 33,314	Final Total	\$ 459,000
# Heat Sys	0		NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %	NBC Infl	1.0000	Assessed Val	\$ 459,000
Sol HW %		Ctrl Vac %	LUC Ft.	1.0000	Total \$/SF	\$ 292.73
Com Wall %		Sprink %	Adj Tot (RCN)	518.642	Undepr \$/SF	219.24000

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2007	2,500.00	T	17%	1401	1	NA	1	4	1	2,100
Building Totals					Yard Item Appr							Special Feature Appr					2,100	2,100
Parcel Totals					Yard Item Appr							Special Feature Appr					2,100	2,100



Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,568	1,568	1,568	1,568	219.24	343,768
GAR	GARAGE	676	676	0	0	76.73	51,869
WDK	WOOD DECK	120	120	0	0	19.55	2,346
BMT	BASEMENT	1,504	1,504	0	0	54.81	82,434
FBM	FINISHED BMT	64	64	0	0	76.73	4,911
Building Totals		3,932	3,932	1,568	1,568		485,328
Parcel Totals		3,932	3,932	1,568	1,568		485,328

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	6	3
Bld Total	1	6	3
Prcl Total	1	6	3

Image





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 7, 2026
Re: Abatement Recommendation / 4 Lancaster Dr / Kelly

Reasons for abatement recommendation:

The taxpayer has presented an abatement request that relies on an interpretation of the New Hampshire Constitution expressing a belief that the collection of a portion of the tax rate is not legal.

The process of local abatement is generally related to the valuation of property, the equitable distribution of tax burdens by distribution of value, or the inability to pay due to poverty. The tax rate calculation is not a consideration in the abatement process.

The taxpayer presents no evidence of market value, inequitable value distribution and does not claim poverty or inability to pay.

It is my recommendation that the abatement be denied.

Account: 1832

Map/Lot: 0000B-00498

Owner: THE JAMES C KELLY AND CYNTHIA S KELLY REV TR
KELLY, CYNTHIA S & JAMES C TEES

Mailing Address: 4 LANCASTER DR, NASHUA, NH 03062

Property Location: 4 LANCASTER DR

Final 2025 Assessed Value: \$557,800

Recommended Abatement Value: \$557,800

Abatement Amount: \$0

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

PROPERTY LOCATION

4 LANCASTER DR
NASHUA, NH

OWNERSHIP

JAMES C KELLY AND CYNTHIA S KELLY REV TR, THE
KELLY, CYNTHIA S & JAMES C TEES

4 LANCASTER DR
NASHUA, NH 03062

PREVIOUS OWNER

KELLY, CYNTHIA S & JAMES C

4 LANCASTER DR
NASHUA, NH 03062
US

NARRATIVE DESCRIPTION

This parcel contains 9,914 SF of land mainly classified as 1 UNIT
It has 1 building(s) first built in 1965 with a total of 2,196 square
feet. There are 1 living unit(s), 3 Baths, 8 Rooms, and 5 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R9	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	2 - LIGHT			
Exempt				

LAND SECTION

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	396,100	1,500	9,914.00	160,200	557,800
Building Total	396,100	1,500	9,914.00	160,200	557,800
Parcel Total	396,100	1,500	9,914.00	160,200	557,800
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	254.01	Tot Val SF/Prcd	254.01

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1401	396,100	1,500	9,914	160,200	557,800	557,800	Year End Roll 2025	12/01/2025
2024	FV	1401	396,100	1,500	9,914	160,200	557,800	557,800	Year End Roll 2024	12/12/2024
2023	FV	1401	326,400	1,600	9,914	128,100	456,100	456,100	Year End Roll 2023	12/05/2023
2022	FV	1401	326,400	1,600	9,914	128,100	456,100	456,100	Year End Roll 2022	11/15/2022
2021	FV	1401	231,400	1,600	9,914	85,400	318,400	318,400	System Roll for 2021	11/15/2021
2020	FV	1401	231,400	1,600	9,914	85,400	318,400	318,400	Year End Roll	11/12/2020
2019	FV	1401	231,400	1,600	9,914	85,400	318,400	318,400	Year End Roll	03/04/2020
2018	PATR	1401	231,400	1,600	9,914	85,400	318,400	318,400	Corrects for Assessor	01/09/2019
2017	FV	1401	198,600	1,000	9,914	66,500	266,100	266,100	Year End Roll	11/06/2017
2016	FV	1401	162,200	1,000	9,914	66,500	229,700	229,700	Year End Roll	11/16/2016

SALES INFORMATION

[illegible]

BUILDING PERMITS

ACTIVITIES

[illegible]

LEGAL DESCRIPTION

Desc: HCRD 2254

Lot Size	
Total Land	
Land Unit Type	



Patriot
PROPERTIES INC

User Account
GIS Coord 1
1033756.28223177
GIS Coord 2
84655.65645433
Insp Date
06/29/2022

PRINT	
Date	Time
7/8/2026	8:12 am

TAX YEAR
2025

USER DEFINED

PriorID1a
Nashua PID
B-498
Plan #
2254
PriorID1b
PriorID2b
PriorID3b
4
Code Date
Code Status
Nashua Ward
9
Assessor Map

CHNG 22X20 HST [REDACTED]--ADD 8X20 GAR AREA-8X20 FFL / BMT AREA-OFF-WDK-2ND FULL BTH & CHG 1/2
BTH TO 3/4 BTH, PL [REDACTED] 15 PHOTO & PLANS FOR 2017-BP CLOSED GT16--CHNG LOC ADDR PER PLNG 4/07
ND--IA FENCE IN BAD SHAPE ABOVE FGR TQS NOT QUALITY FINISHED LOW CEILING JT

Parcel ID 0000B-00498

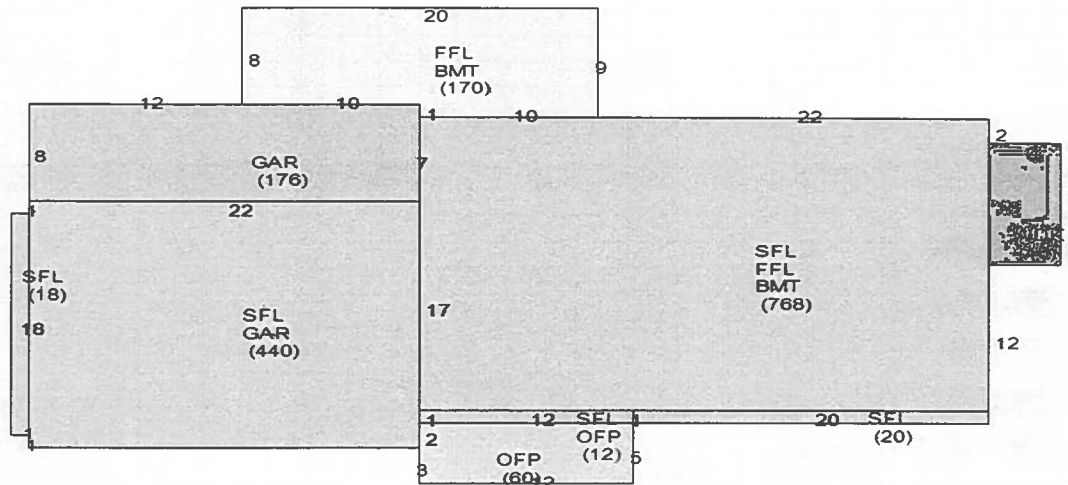
Exterior Information		Bath Features			Depreciation		
Type	03 - COLONIAL	Full Bath	3	A - AVERAGE	Phys Con	GD - Good	29.8
Stry Hght	2 - 2 STORIES	Add Full	0		Functional		
(Liv) Units	1	3/4 Bath	0		Economic		
Found	1 - CONCRETE	Add 3/4	0		Special		
Frame	1 - WOOD	1/2 Bath	0		Override		
P. Wall	4 - VINYL	Add 1/2	0			Total	29.8%
Sec Wall		Other Fix	0		General Information		
Roof Str	1 - GABLE	Other Features			Grade	C+ - AVG. (+)	
Roof Cvr	1 - ASPHALT	Kitchens	1	A - AVERAGE	Year Blt	1965	Eff Yr
Color	YELLOW	Add Kit.	0		Alt LUC		
Interior Information		Condo Information					
Avg Ht / Ft		Location			Con Mod		
P. Int Wall	1 - DRYWALL	Tot Units			L. Sum		

Interior Information		Condo Information	
Avg Ht / Ft		Location	
P. Int Wall	1 - DRYWALL	Tot Units	
Sec Int Wall		Floor	
Partition	T - TYPICAL	% Own	
P. Floor	3 - HARDWOOD	Name	

Sec Floor	4 - CARPET	50%	Calc Ladder			
Bmt Floors	12 - CONCRETE		Base Rate	185.00	Depr %	29.8%
Electric	3 - TYPICAL		Size Adj	0.95537	Depr	168,139
Insulation	2 - TYPICAL		Con Adj	1.02000	Depr'd Total	396,086
Int Vs Ext			Adj Prc	\$ 180.28	Juris Ft.	1.0000
Heat Fuel	2 - GAS		Grade Ft.	1.10000	Spec. Features	\$ 0
Heat Type	3 - FORCED H/W		Other Feat	\$ 35,750	Final Total	\$ 396,100
# Heat Sys	0		NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %	NBC Inf	1.0000	Assessed Val	\$ 396,100
Sol HW %		Ctrl Vac %	LUC Ft.	1.0000	Total \$/SF	\$ 180.37
Com Wall %		Sprink %	Adj Tot (RCN)	564,225	Undepr \$/SF	198,30800

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
PAT1	PATIO-AVG	D	Y	1	64.00	A	AV	1992	6.00	T	32%	1401	1	NA	1	4	1	400
SHD1	SHED FRAME	D	Y	1	110.00	A	AV	1992	15.00	T	32%	1401	1	NA	1	4	1	1,100
Building Totals					Yard Item Appr				1,500			Special Feature Appr						1,500
Parcel Totals					Yard Item Appr				1,500			Special Feature Appr						1,500



Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
SFL	SECOND FLR	1,258	1,258	1,258	1,258	180.29	226,793
FFL	FIRST FLR	938	938	938	938	180.28	169,103
GAR	GARAGE	616	616	0	0	63.10	38,870
OFP	OPEN FRM PRC	72	72	0	0	32.94	2,377
WDK	WOOD DECK	40	40	0	0	25.50	1,020
BMT	BASEMENT	938	938	0	0	45.07	42,276
Building Totals		3,862	3,862	2,196	2,196		480,431
Parcel Totals		3,862	3,862	2,196	2,196		480,431

Res Breakdown

	Floor	No. Unit	Rooms	Bdrms
U	1	8	5	
Bld Total	1	8	5	
Prcd Total	1	8	5	

Image





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 7, 2026
Re: Abatement Recommendation / 7 Fountain Ln / Artz

Reasons for abatement recommendation:

The taxpayer has presented an abatement request that relies on an interpretation of the New Hampshire Constitution expressing a belief that the collection of a portion of the tax rate is not legal.

The process of local abatement is generally related to the valuation of property, the equitable distribution of tax burdens by distribution of value, or the inability to pay due to poverty. The tax rate calculation is not a consideration in the abatement process.

The taxpayer presents no evidence of market value, inequitable value distribution and does not claim poverty or inability to pay.

It is my recommendation that the abatement be denied.

Account: 23278
Map/Lot: 0000B-01574
Owner: ARTZ, LAWRENCE A & ARTZ, MARIANNE M
Mailing Address: 7 FOUNTAIN LN, NASHUA, NH 03062-2160
Property Location: 7 FOUNTAIN LN
Final 2025 Assessed Value: \$428,100

Recommended Abatement Value: \$428,100

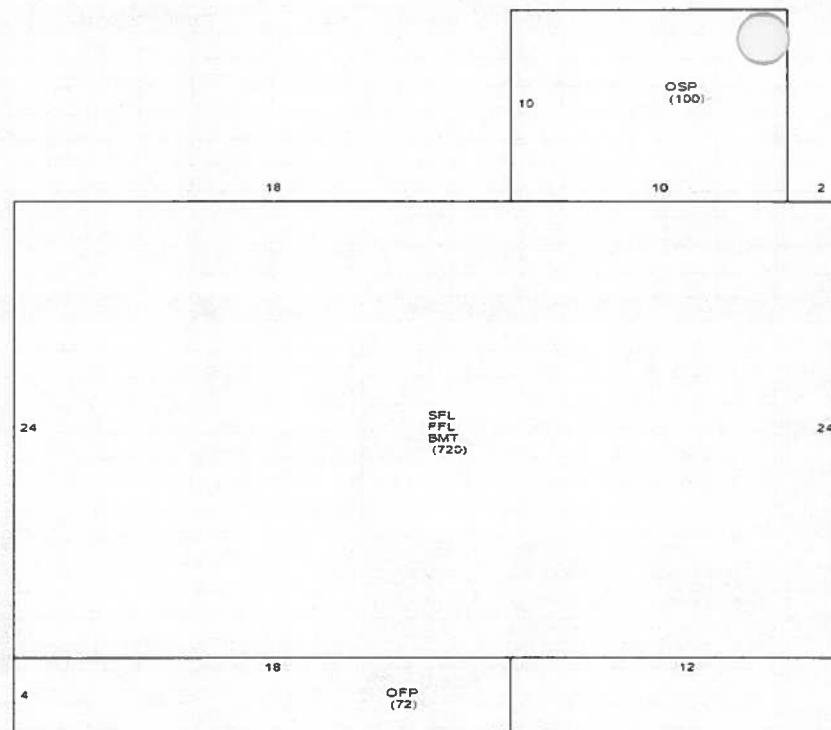
Abatement Amount: \$0

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

Parcel ID 0000B-01574

CHNG WDK TO OS 2011PHOTO - REF 1994 BP 7/12 ND--BSMNT CEILG ONLY 5'1" =FUNC IA JT
HUGE ANTENNA ON OF HOUSE/FENCE IN BACKYD BP 020692 RD SOME OF MAIN BEARING WALL
REMOVE CAUSING SAG & DRS WON'T CLOSE HEARNG 052692



Exterior Information			Bath Features			Depreciation		
Type	03 - COLONIAL		Full Bath	1	A - AVERAGE	Phys Con	AV - Average	
Stry Hght	2 - 2 STORIES		Add Full	0		Functional	B - BMT PROB	
(Liv) Units	1	Tot 1	3/4 Bath	0		Economic		
Found	1 - CONCRETE		Add 3/4	0		Special		
Frame	1 - WOOD		1/2 Bath	1	A - AVERAGE	Override		
P. Wall	2 - CLAPBOARD		Add 1/2	0		Total		
Sec Wall		0%	Other Fix	0		38.25%		
Exterior Information			Other Features			General Information		
Roof Str	1 - GABLE		Kitchens	1	A - AVERAGE	Grade	C - AVERAGE	
Roof Cvr	1 - ASPHALT		Add Kit.	0		Year Bt	1973	Eff Yr
Color	GRAY					Alt LUC		
Interior Information			Condo Information					
Avg Ht / Ft			Location			Juris		
P. Int Wall	1 - DRYWALL		Tot Units			Con Mod		
						L. Sum		

Interior Information		Condo Information	
Avg Ht / Ft		Location	
P. Int Wall	1 - DRYWALL	Tot Units	
Sec Int Wall		Floor	
Partition	T - TYPICAL	% Own	
P. Floor	4 - CARPET	Name	

Sec Floor			Calc Ladder			
Bmt Floors	12 - CONCRETE		Base Rate	185.00	Depr %	38.25%
Electric	3 - TYPICAL		Size Adj	1.19444	Depr	148,980
Insulation	2 - TYPICAL		Con Adj	1.00000	Depr'd Total	240,509
Int Vs Ext			Adj Prc	\$ 220.97	Juris Ft.	1.0000
Heat Fuel	2 - GAS		Grade Ft.	1.00000	Spec. Features	\$ 3,200
Heat Type	3 - FORCED H/W		Other Feat	\$ 26,000	Final Total	\$ 243,700
# Heat Sys	0		NBH Mod	1.0000	Assmnt Ft.	1.0000
Heated %	100	AC %	NBC Infl	1.0000	Assessed Val	\$ 243,700
Sol HW %		Ctr Vac %	LUC Ft.	1.0000	Total \$/SF	\$ 169.24
Com Wall %		Sprink %	Adj Tot (RCN)	389,489	Under \$/SF	220.97000

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FGR5	W/LOFT GOOD	D	Y	1	768.00	A	FR	1992	61.00	T	40%	1401	1	NA	1	4	1	25,700
FPL3	2 STORY CHIM	A	S	1	1.00	A	AV	1979	5,400.00	T	40%	1401	1	NA	1	4	1	3,200
Building Totals					Yard Item Appr				25,700			Special Feature Appr					3,200	28,900
Parcel Totals					Yard Item Appr				25,700			Special Feature Appr					3,200	28,900

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	720	720	720	720	220.97	159,098
SFL	SECOND FLR	720	720	720	720	220.97	159,098
BMT	BASEMENT	720	720	0	0	55.24	39,773
OFP	OPEN FRM PRC	72	72	0	0	32.92	2,370
OSP	OPN SCN PRCH	100	100	0	0	31.50	3,150
Building Totals		2,332	2,332	1,440	1,440		363,490
Parcel Totals		2,332	2,332	1,440	1,440		363,490

73 Res Breakdown

	Floor	No. Unit	Rooms	Bdrms
50	U	1	5	3
	Bld Total	1	5	3
90	Prcd Total	1	5	3

Image





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors
From: Robert J. Gagne, Assessor Supervisor
Date: July 7, 2026
Re: Abatement Recommendation / 41 Berkeley St / Ortolano

Reasons for abatement recommendation:

The taxpayer has presented an abatement request that relies on an interpretation of the New Hampshire Constitution expressing a belief that the collection of a portion of the tax rate is not legal.

The process of local abatement is generally related to the valuation of property, the equitable distribution of tax burdens by distribution of value, or the inability to pay due to poverty. The tax rate calculation is not a consideration in the abatement process.

The taxpayer presents no evidence of market value, inequitable value distribution and does not claim poverty or inability to pay.

It is my recommendation that the abatement be denied.

Account: 35562

Map/Lot: 0047-00056

Owner: ORTOLANO, LAURIE A TRUST
ORTOLANO, LAURIE A TRUSTEE

Mailing Address: 41 BERKELEY ST, NASHUA, NH 03064

Property Location: 41 BERKELEY ST

Final 2025 Assessed Value: \$864,400

Recommended Abatement Value: \$864,400

Abatement Amount: \$0

BOA Meeting Date: 07/16/2026

Abatement Request BOA Decision: ***DENIED***

PROPERTY LOCATION

41 BERKELEY ST
NASHUA, NH

OWNERSHIP

ORTOLANO, LAURIE A TRUST
ORTOLANO, LAURIE A TRUSTEE
41 BERKELEY ST
NASHUA, NH 03064-0000

Occ		Type	
-----	--	------	--

PREVIOUS OWNER

PARKER, ROBERT K &
PARKER, SUSAN M
41 BERKELEY ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 15,000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1924 with a total of 3,342 square feet. There are 1 living unit(s), 4 Baths, 1 Half Bath, 9 Rooms, and 4 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	RA	
F. Haz		Zone 2		
Topo	1 - LEVEL	Zone 3		
Street	V1 - PAVED SIDEWALK			
Traffic				
Exempt	AV - ALL VET CREDIT			

LAND SECTION

[illegible]

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

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	655,800	12,600	15,000.00	196,000	864,400
Building Total	655,800	12,600	15,000.00	196,000	864,400
Parcel Total	655,800	12,600	15,000.00	196,000	864,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	258.63	Tot Val SF/Prcd	258.63

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1401	655,800	12,600	15,000	196,000	864,400	864,400	Year End Roll 2025	12/01/2025
2024	FV	1401	655,800	12,600	15,000	196,000	864,400	864,400	Year End Roll 2024	12/12/2024
2023	FV	1401	500,700	12,600	15,000	150,000	663,300	663,300	Year End Roll 2023	12/05/2023
2022	FV	1401	500,700	12,600	15,000	150,000	663,300	663,300	Year End Roll 2022	11/15/2022
2021	FV	1401	405,400	12,700	15,000	159,100	577,200	577,200	System Roll for 2021	11/15/2021
2020	FV	1401	480,100	12,700	15,000	159,100	651,900	651,900	Year End Roll	11/12/2020
2019	FV	1401	480,100	12,700	15,000	159,100	651,900	651,900	Year End Roll	03/04/2020
2018	PATR	1401	508,900	13,900	15,000	159,100	681,900	681,900	Corrects for Assessor	01/09/2019
2017	FV	1401	554,400	8,600	15,000	136,400	699,400	699,400	Year End Roll	11/06/2017
2016	FV	1401	554,400	8,600	15,000	136,400	699,400	699,400	Year End Roll	11/16/2016

SALES INFORMATION

[illegible]

BUILDING PERMITS

[illegible]

ACTIVITIES

Date	Result	By
10/16/2024	No Change	Chris Ruel (VS)
06/26/2024	Field Review	Sandra Schmu
08/10/2023	BPdsd no vr	Greg Turgiss
04/28/2022	Field Review	June Perry (VG
06/07/2021	Meas+List	Richard Vincen
09/27/2019	AERIAL VIEW	Michael Mandil
04/16/2019	Meas+List	Rob T-KRT
10/08/2018	Meas+List	Greg Turgiss
07/06/2018	Field Review	Kevin L -KRT
01/23/2014	Meas+List	Gary Turgiss
01/17/2014	MLS VERIFIED	Gary Turgiss

LEGAL DESCRIPTION

0	Desc:
0	
0	
0	
0	
3	Lot Size
	Total Land
	Land Unit Type



Patriot
PROPERTIES INC

User Account
GIS Coord 1
1038633.99323177
GIS Coord 2
100112.85445433
Insp Date
10/16/2024

PRINT

Date	Time
7/8/2026	8:14 am

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
47-56
Plan #

PriorID1b

PriorID2b

PriorID3b
41
Code Date

Code	Status
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
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100	100

Nashua Ward

Assessor Map

© 2006 The Authors

Comments

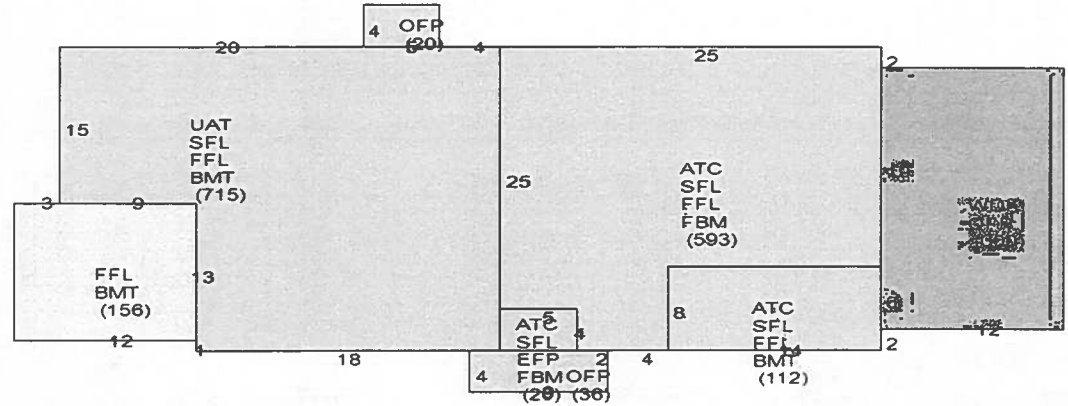
Parcel ID 0047-00056

OWNER NOTIFIED 8/23 THAT THE PROPERTY NOW HAS GAS FHA W/CENT AND THE 3RD FLOOR BEDROOM IS NOW HEATED AND AIR CONDITIONED, CHANGES MADE FOR 24 GR 23 — INSPECT FOR ABATE/APPEAL - ADJUST BATH AND KIT RATINGS FOR 2022, CORR SKETCH 3RD FLR UNHEATED. ATC UNHEATED-RV2; NOTE: OWNER DOES NOT WANT ASSESSORS ON PROPERTY, MM19 — Chg section of FBM to BMT due to water damage owner states not going to replace the flooring, chg FGR from good to average, chg FPL3 from good to average GR18 — ADD GEN IN Y-BP CLOSED 5/15 ND—REMOVED 1 FPL & CARPET, CHNGD 2 FULL BATHS & 1 (3/4) BATH FROM GOOD TO AVG, 1/2 BATH FROM GOOD TO FAIR PER INSPECTION GT14 — ADDED FBM, BP CLOSED, ADDED 1 GOOD 3/4 BATH & 1 EXCELLENT 3/4 BATH, CHNGD REMAINING BATHS FROM AVG TO GOOD & KIT FROM AVG TO EXCELLENT, CHNGD G

Exterior Information		Bath Features		Depreciation			
Type	03 - COLONIAL	Full Bath	3	A - AVERAGE	Phys Con	GD - Good	29.8
Story Hght	2A - 2 STORIES AT	Add Full	1	F - FAIR	Functional		
(Liv) Units	1	3/4 Bath	0		Economic		
Found	1 - CONCRETE	Add 3/4	0		Special		
Frame	1 - WOOD	1/2 Bath	1	F - FAIR	Override		
P. Wall	7 - BRICK	Add 1/2	0				
Sec Wall		0%	Other Fix	1	F - FAIR	Total	29.8%
Roof Str	2 - HIP	Other Features		Grade	B - GOOD		
Roof Cvr	2 - SLATE	Kitchens	1	G - GOOD	Year Blt	1924	Eff Yr
Color	BRICK	Add Kit.	0		Alt LUC		
Interior Information		Condo Information		Juris			
Avg Ht / Ft		Location		Con Mod			
P. Int Wall	2 - PLASTER	Tot Units		L. Sum			
Sec Int Wall		Floor					
Partition	T - TYPICAL	% Own					
P. Floor	3 - HARDWOOD	Name					
Sec Floor		Calc Ladder					
Bmt Floors	12 - CONCRETE	Base Rate	185.00	Depr %	29.8%		
Electric	3 - TYPICAL	Size Adj	0.78692	Depr	276,790		
Insulation	2 - TYPICAL	Con Adj	1.13547	Depr'd Total	652,036		
Int Vs Ext		Adj Prc	\$ 165.30	Juris Ft.	1.0000		
Heat Fuel	2 - GAS	Grade Ft.	1.30000	Spec. Features	\$ 3,800		
Heat Type	1 - FORCED H/A	Other Feat	\$ 61,389	Final Total	\$ 655,800		
# Heat Sys	1	NBH Mod	1.0000	Assmnt Ft.	1.0000		
Heated %	92	AC %	100	NBC Infl	1.0000	Assessed Val	\$ 655,800
Sol HW %		Ctl Vac %		LUC Ft.	1.0000	Total \$/SF	\$ 196.22
Com Wall %		Sprink %		Adj Tot (RCM)	928,826	Undepr \$/SF	214.89000

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
DRMR	DORMER	A	S	2	3.00	A	AV	1994	0.00	T	30%	1401	1	EG	1	14	1	0
DRMR	DORMER	A	S	1	8.00	A	AV	1994	0.00	T	30%	1401	1	EG	1	14	1	0
FGR1	GARAGE-AVE	D	Y	1	528.00	A	AV	1924	36.00	T	40%	1401	1	EG	1	14	1	11,300
FPL3	2 STORY CHIM	A	S	1	1.00	A	AV	1994	5,400.00	T	30%	1401	1	EG	1	14	1	3,800
GEN	GENERATOR	D	Y	1	1.00	A	AV	2015	0.00	T	0%	1401	1	EG	1	14	1	0
PAT1	PATIO-AVG	D	Y	1	15.00x17.00	A	AV	2016	6.00	T	8%	1401	1	EG	1	14	1	1,300
Building Totals		Yard Item Appr																16,400
Parcel Totals		Yard Item Appr																16,400



Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,576	1,576	1,576	1,576	165.30	260,513
SFL	SECOND FLR	1,440	1,440	1,440	1,440	165.30	238,032
ATC	ATTIC FIN	326	725	326	326	165.30	53,929
BMT	BASEMENT	983	983	0	0	41.33	40,627
EFP	ENCL PORCH	20	20	0	0	82.50	1,650
FBM	FINISHED BMT	613	613	0	0	57.86	35,468
UAT	UNF ATC	143	715	0	143	165.30	23,638
WDC	WOOD DECK	300	300	0	0	15	4,641
OFF	OPEN FRM PRC	356	356	0	0	25	8,762
Building Totals		5,757	6,728	3,342	3,485		667,260
Parcel Totals		5,757	6,728	3,342	3,485		667,260

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
M	1	9	4
Bld Total			
	1	9	4
Prcl Total			
	1	9	4

Image





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

New Current Use Application Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 7, 2026

Re: Recommendation / New Current Use application / 6 Southgate Dr / Zebuhr

Dear Members of the Nashua Board of Assessors,

The Assessor's Office has received a timely 2026 A-10 application for current use assessment on seven contiguous parcels under common ownership located on Southgate Drive. The application was received on April 9, 2026. See attached for a list of parcels included in the application, along with their present assessed values.

Upon initial review, it was determined that the map provided by the applicant did not meet the standards required by Current Use rules. A letter with instructions requesting a corrected map was sent to the applicant on May 21, 2026. A corrected map was subsequently received and determined to meet the requirements set out in Current Use rules.

The application is considered timely and complete. It is my recommendation that the request for current use assessments on these seven parcels be granted and that the Board of Assessors sign the A-10 application under "Step 7". The A-10 application will then be brought to the Hillsborough County Registry of Deeds for recording.

Respectfully,

Robert J. Gagne

Zebuhr Current Use Parcels 2026

Account #	Parcel Location	Parcel ID	Existing LUC	Total Existing Assessed Value	Total Parcel area in acres	Proposed CU LUC	Parcel area Not in Current Use (NICU)	Parcel area in Current Use	Total Proposed Assessed Value
17772	L EAST DUNSTABLE RD	0000B-01958	1320 - RES ACLNUD	\$12,900	0.12	7112 Forest Other	0.0000	0.12	TBD
21740	12 SOUTHGATE DR	0000B-00002	1300 - RES ACLNDV	\$197,700	6.72	7112 Forest Other	0.0000	6.72	TBD
22516	L EAST DUNSTABLE RD	0000B-00001	1320 - RES ACLNUD	\$19,200	1.38	7112 Forest Other	0.0000	1.38	TBD
36782	6 SOUTHGATE DR	0000B-01493	1401 - 1 UNIT	\$738,000	8.28	7112 Forest Other 7190 Farmland 7200 Wetlands	2.2800	6.00	TBD
50489	L SOUTHGATE DR	0000B-03120	1300 - RES ACLNDV	\$34,100	0.34	7112 Forest Other	0.0000	0.34	TBD
50490	L SOUTHGATE DR	0000B-03121	1300 - RES ACLNDV	\$102,400	0.34	7112 Forest Other	0.0000	0.34	TBD
50491	L SOUTHGATE DR	0000B-03122	1300 - RES ACLNDV	\$17,100	0.38	7112 Forest Other	0.0000	0.38	TBD
				\$1,121,400	17.56			15.28	

RECEIVED

APR 09 2026

ASSESSOR'S OFFICE
CITY HALL
NASHUA NH

COPY

FORM
A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPLICATION FOR CURRENT USE ASSESSMENT

STEP 1 - PROPERTY OWNER(S)

TAX YEAR APPLIED FOR: April 1, 2026

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME <u>William H. Zebuhr Revocable Trust</u>	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME <u>1</u>	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS <u>6 Southgate Drive</u>		
MUNICIPALITY <u>Nashua</u>		STATE <u>NH</u>	ZIP CODE <u>03062</u>

STEP 2 - PROPERTY LOCATION

PLEASE TYPE OR PRINT	(a) ACCESSIBLE STREET LOCATION <u>6 Southgate Drive</u>		MUNICIPALITY <u>Nashua</u>		COUNTY <u>Hillsborough</u>			
	(b) TOTAL ACRES/PARCEL/TRACT <u>17.56</u>		# ACRES ALREADY IN CU <u>0</u>		# ACRES TO BE ENROLLED IN CU <u>15.28</u>		TOTAL REMAINING ACRES NOT IN CU <u>2.28</u>	
	(c) TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #	
	<u>36782 B-1493</u>		<u>50489 B-3120</u>		<u>50490 B-3121</u>		<u>50491 B-3122</u>	
	# IN CU <u>6</u>	# NOT IN CU <u>2.28</u>	# IN CU <u>.34</u>	# NOT IN CU <u>0</u>	# IN CU <u>.34</u>	# NOT IN CU <u>0</u>	# IN CU <u>.38</u>	# NOT IN CU <u>0</u>
	DEED BOOK AND PAGE # <u>9940 619</u>		DEED BOOK AND PAGE # <u>9943 656</u>		DEED BOOK AND PAGE # <u>9943 656</u>		DEED BOOK AND PAGE # <u>9943 656</u>	

NOTE: Lots must be contiguous. Noncontiguous lots must be submitted on a separate application.

STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)

(a) Required map attached for the parcel/tract identifying acres in CU and not in CU	☒
(b) Required "County Registry of Deeds Recording and Filing Fee" enclosed with form	☒
(c) Has a Soil Potential Index (SPI) percentage been provided for Farm Land	☐ Yes ☒ No
(d) Has "Documentation of Stewardship" been provided for Forest Land	☐ Yes ☒ No
If yes, type of documentation: _____	

RECEIVED

APR 09 2026

ASSESSOR'S OFFICE
CITY HALL
NASHUA, NH

COPY

FORM
A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPLICATION FOR CURRENT USE ASSESSMENT

STEP 1 - PROPERTY OWNER(S)

TAX YEAR APPLIED FOR: April 1, _____

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME <u>William H Zebuhr Revocable Trust</u>	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS		
MUNICIPALITY		STATE	ZIP CODE

STEP 2 - PROPERTY LOCATION

PLEASE TYPE OR PRINT	(a) ACCESSIBLE STREET LOCATION <u>6 Southgate Drive</u>		MUNICIPALITY <u>Nashua</u>		COUNTY <u>Hillsborough</u>		
	(b) TOTAL ACRES/PARCEL/TRACT		# ACRES ALREADY IN CU		# ACRES TO BE ENROLLED IN CU		
	TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #		
	TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #		
	TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #		
	TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #		
21740 B-2		22516 B-1		17772 B-1958			
# IN CU 6.72		# NOT IN CU 0		# IN CU 1.30		# NOT IN CU 0	
DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #	
9943 656		9943 664		9943 664			

NOTE: Lots must be contiguous. Noncontiguous lots must be submitted on a separate application.

STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)

(a) Required map attached for the parcel/tract identifying acres in CU and not in CU	☒
(b) Required "County Registry of Deeds Recording and Filing Fee" enclosed with form	☒
(c) Has a Soil Potential Index (SPI) percentage been provided for Farm Land	☐ Yes ☒ No
(d) Has "Documentation of Stewardship" been provided for Forest Land	☐ Yes ☒ No
If yes, type of documentation: _____	

FORM
A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPLICATION FOR CURRENT USE ASSESSMENT
 (continued)

COPY

STEP 4 - SUMMARY OF LAND TO BE ENROLLED IN CURRENT USE (CU)

CURRENT USE CLASSIFICATION	# ACRES	20% RECREATIONAL ADJUSTMENT*	
		Yes	No
FARM LAND	1.49	☐	☒
FOREST LAND: WHITE PINE		☐	☐
HARDWOOD		☐	☐
ALL OTHER	12.49	☐	☒
FOREST LAND WITH DOCUMENTED STEWARDSHIP:			
WHITE PINE		☐	☐
HARDWOOD		☐	☐
ALL OTHER		☐	☐
UNPRODUCTIVE LAND		☐	☐
WETLAND	1.3	☐	☒

*To be eligible for the 20% recreation adjustment, land must be open to the public for skiing, snowshoeing, fishing, hunting, hiking and nature observation at no charge. See RSA 79-A:4, II for further information.

STEP 5 - SIGNATURE OF ALL PROPERTY OWNERS OF RECORD

I/We certify that the land indicated above qualifies for current use assessment under the New Hampshire Statute RSA 79-A and Administrative Rules Cub 300, and that all requirements will continue to be met.

I/We do firmly understand that by enrolling land under current use assessment that a contingent lien is created on the tract or parcel and should the use of the above described land be changed to a non-qualifying use, that the owner of record at the time of the change in use is liable for the land use change tax.

This form must be signed by all owners of record or agent with Power of Attorney. Submit a copy of the Power of Attorney form, if applicable.

TYPE OR PRINT NAME (in black or dark blue ink) William H. Zebuhr, Trustee	SIGNATURE (in black or dark blue ink) <i>Wm Zebuhr</i>	DATE 4/9/26
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

FORM
A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPLICATION FOR CURRENT USE ASSESSMENT
 (continued)

COPY

STEP 6 - APPROVAL/DENIAL BY MUNICIPAL ASSESSING OFFICIALS

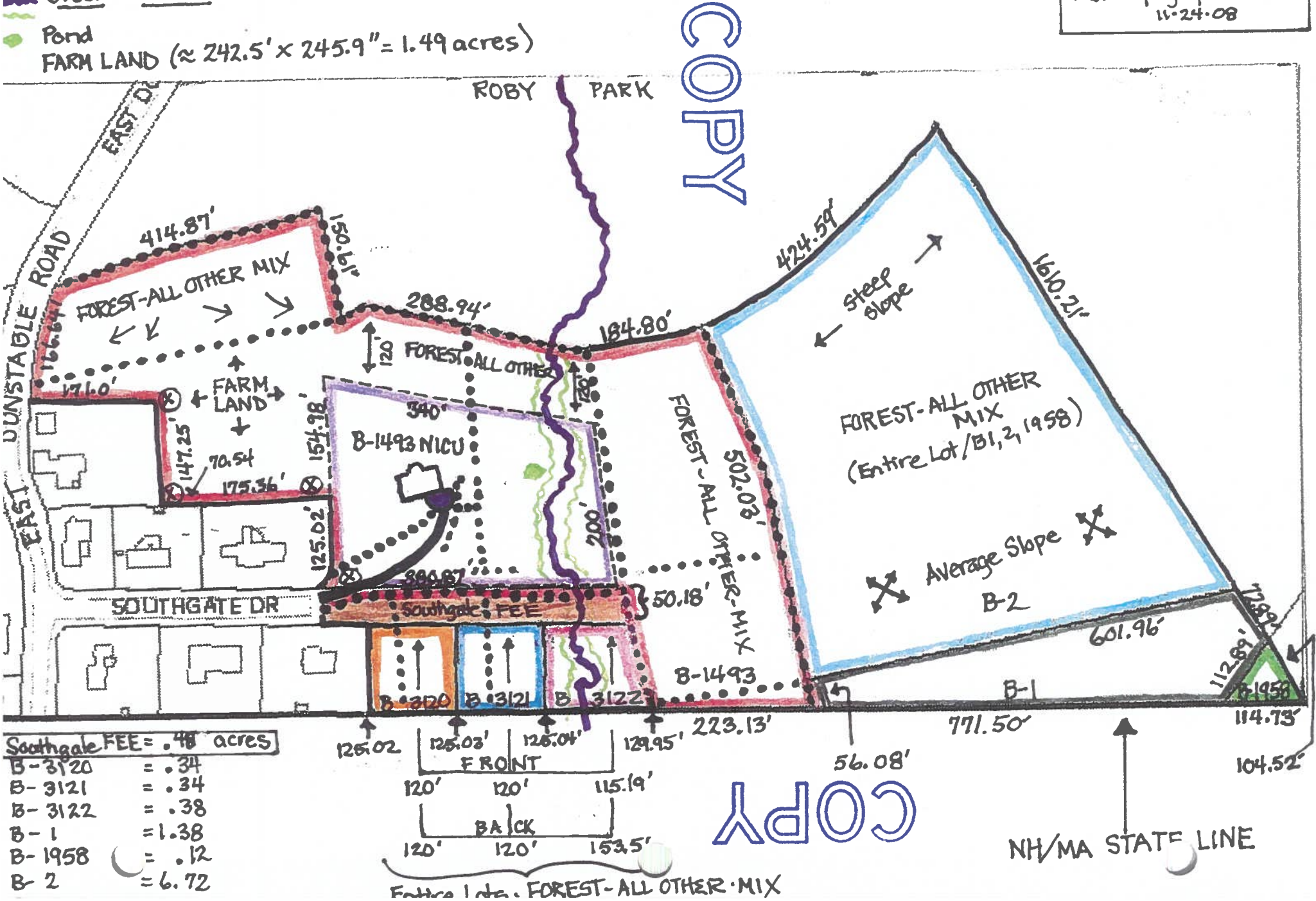
☐ APPROVED	☐ DENIED	Reason for denial of application:

STEP 7 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

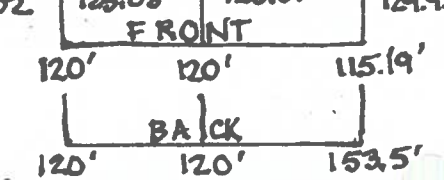
- Rock Wall
- Edge of House Lot [NICU 2.28 acres] * Set Aside in Lot B-1493/Total Acres 8.28
- ⊗ Pipe/Stake
- Drive Way & Power Line
- Creek & Wetland (≈ 520' L x 100' W = 1.3 acres)
- Pond
- FARM LAND (≈ 242.5' x 245.9' = 1.49 acres)

REFERENCES
DEEDS
&
HSI Topographic WKSHT
11-24-08



Southgate FEE = .48 acres

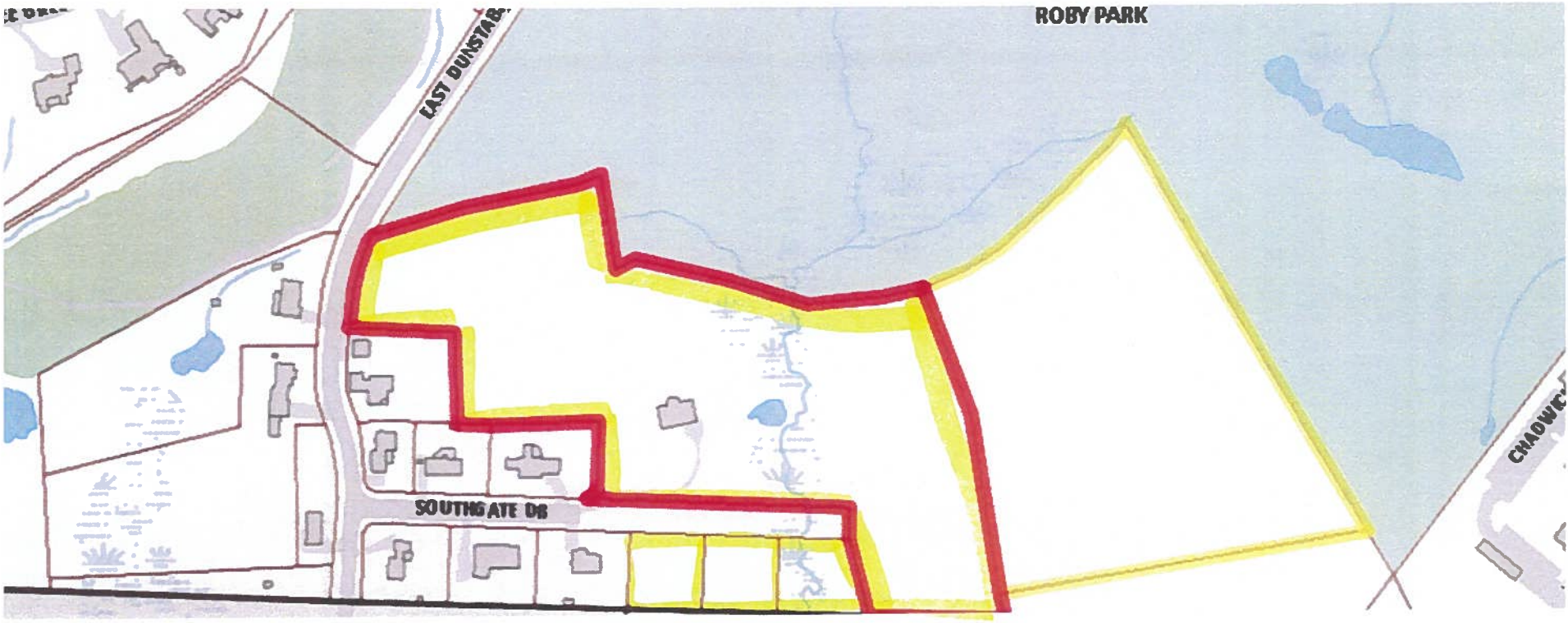
B-3120	= .34
B-3121	= .34
B-3122	= .38
B-1	= 1.38
B-1958	= .12
B-2	= 6.72



Entire 1 da. FOREST-ALL OTHER MIX

COPY

NH/MA STATE LINE





THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Administrative Abatement

To: City of Nashua – Board of Assessors

From: Jessica Marchant, Assessor

Date: July 9, 2026

Re: Abatement Requests – Uncollectable Taxes on Manufactured Housing

Reasons for abatement recommendation: Park management has retained ownership and will be removing the home and replacing with a new one.

Per RSA 80:2-a and Supreme Court case Green Meadows Mobile Homes v. City of Concord 156 NH 394, 398 (2007)

and RSA 73:16-a Supreme Court case Everett Ashton, Inc. v. City of Concord 169 NH 40 (2016)

Account: 27418

Map/Lot: 0000D-00107-1862-22

Property Location: 22 LEEANN ST

Reason: Uncollectable

Recommendation is to approve the abatement of taxes for 2024 and 2025. 2026 cannot be abated, but will be corrected through a reassessment of the property to \$0 value which will result in no taxes due for 2026.

Total amount of abatement \$4687.70

Abatement Request: Approval

Date: _____ Board of Assessor Signature: _____

Date: _____ Board of Assessor Signature: _____

Date: _____ Board of Assessor Signature: _____

Marchant, Jessica

From: Alex Cox <alex@rodgerscompanies.com>
Sent: Wednesday, July 8, 2026 10:28 AM
To: Marchant, Jessica
Subject: Tax Abatement - 22 Leeann Street
Attachments: 22 Leeann Street Writ.pdf

CAUTION: This email came from outside of the organization. Do not click links or open attachments if the source is unknown.

Hi Jessica,

I hope you had a great 4th of July.

I'm writing to request a tax abatement for a mobile home located at 22 Leeann Street in our park. We held the foreclosure auction today and have retained ownership. We plan to demolish the mobile home and replace it with a new one. I've attached the Writ of Possession below for your reference.

Please let me know if there's anything else I can provide.

Thank you,
Alex

**THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
NH CIRCUIT COURT**

9th Circuit - District Division - Nashua
30 Spring Street, Suite 101
Nashua NH 03060

Telephone: 1-855-212-1234
TTY/TDD Relay: (800) 735-2964
<https://www.courts.nh.gov>

WRIT OF POSSESSION

**Rodgers Mobile Home Park, Inc.
843 West Hollis Street
Nashua NH 03062**

V.

Laurie Gibbons

Case Name: **Rodgers Mobile Home Park, Inc. v. Laurie Gibbons**
Case Number: **459-2026-LT-00084**

To the Sheriff of any County or to his Deputy or to any Law Enforcement Officer:

WHEREAS the plaintiff on the March 24, 2026, by order of the court, has recovered judgment against the defendant(s) for possession of the premises described as:

22 Leeann Street Nashua NH 03062

and court costs of \$ 151.00.

WE COMMAND YOU, THEREFORE, that without delay you cause the said plaintiff to have possession of said premises.

Make return of this Writ to the court within ninety days from the date thereon.

March 24, 2026

Witness, Ellen V. Christo
Chief Judge of the Circuit Court

Kathleen E. Tripp, Clerk of Court

RETURN OF SERVICE

_____ COUNTY Date: _____

I have caused the above named plaintiff to be put into possession of the within described premises.

FEES: Service: \$ _____ Deputy Sheriff _____

Travel: _____ Signature _____

Other: _____ Title _____

TOTAL: \$ _____ Agency _____

Good morning Jessica,

Thanks for moving this along, and I'm happy to explain the reasoning for your supervisor.

The decision to demo rather than resell comes down to the scope of work this unit would require. It's a double-wide from the early 1990s that was left behind after an eviction and foreclosure, and between the destroyed flooring, the roof leaks that have led to a mold infestation, the pest issues from sitting abandoned, and years of deferred maintenance, bringing it back to a resellable standard is simply a rehab project we're not willing to take on. It's outside the kind of work we do, and it wouldn't pencil out.

What we are experts at, and what we've done successfully together in the past, is clearing out units in this condition and installing brand new, higher-quality homes. That's been a win for everyone: the replacement carries a much higher assessed value and generates more tax revenue for the town, and it lets us place creditworthy residents who keep their taxes current. Sticking with the process we know and do well is really the best outcome for all sides here.

No need to coordinate anything on our end for a look. Feel free to do a drive-by at your leisure to see the exterior for yourselves. I'm glad to answer any questions you or your supervisor have from there.

With all of that in mind, we respectfully request that you continue the submission to the Board of Assessors for abatement.

Thanks again for your help with this.

Alex

Hi Jessica,

It was great to meet you in person today - thanks for stopping by the office. As a follow up to our conversation, I do not feel comfortable allowing you inside this unit due to the mold infestation and other health hazards. Additionally, I am happy to have demoing and replacing this home with a new one as a condition of the abatement as that will be beneficial for all.

Please let me know if you have any other questions and please keep me updated as this moves along.

Thank you,
Alex

CITY of NASHUA, NH



Real Estate Tax Statement

Parcel: 00027418

Location: 22 LEEANN ST RODGER'S

Owner:

GIBBONS, LAURIE J
22 LEEANN ST
NASHUA NH 03062-3572

Status:

Square 0

Land Valuation: 0

Building Valuation: 171,200

Exemptions: 0

Taxable Valuation: 171,200

Interest Per Diem: 2.12

Legal Description:

22 LEEANN ST RODGER'S

Deed Date:

Book/Page: 7784/1491

Interest Date: 07/16/2026

Year	Type	Bill			
2026	RE-R	11723			
Inst	Charge	Billed	Principal Due	Interest Due	Total Due
1	PROP TAX	1,440.65	1,440.65	4.74	1,445.39
		1,440.65	1,440.65	4.74	1,445.39
Year Totals		1,440.65	1,440.65	4.74	1,445.39

Year	Type	Bill			
2025	TL-R	145			
Inst	Charge	Billed	Principal Due	Interest Due	Total Due
1	PROP TAX	2,881.30	2,881.30	76.26	2,957.56
	CERT FEE	24.00	24.00	0.64	24.64
	LIEN-EXFEE	19.00	19.00	0.50	19.50
	PROP INT	140.75	140.75	3.73	144.48
	LIEN MTG R	18.50	18.50	0.00	18.50
		3,083.55	3,083.55	81.13	3,164.68
Year Totals		3,083.55	3,083.55	81.13	3,164.68

Year	Type	Bill			
2024	TL-R	187			
Inst	Charge	Billed	Principal Due	Interest Due	Total Due
1	PROP TAX	1,526.19	1,526.19	255.23	1,781.42
	CERT FEE	22.50	22.50	3.76	26.26
	LIEN-EXFEE	19.00	19.00	3.18	22.18
	PROP INT	36.46	36.46	6.10	42.56
		1,604.15	1,604.15	268.27	1,872.42
Year Totals		1,604.15	1,604.15	268.27	1,872.42
Grand Totals		6,128.35	6,128.35	354.14	6,482.49

** End of Report - Generated by Patricia Barry **

41687.70

Card: 1 of 1	Total Card	Total Parcel
SESSED	171,200 /	171,200

Bld: 12357 | Seq: 1 | Year: 2026 | Data As Of Date: 07/09/2026 | User: marchantj | DB: Assess50Nashua

PriorID1a
Nashua PID
D-107
Plan #
PriorID1b
PriorID2b
PriorID3b
22
Code Date
Code Status
Nashua Ward
5
Assessor Map

Parcel ID 0000D-00107-1862-22

WDK (24)

6

6

32

4

26

6

10

8

FPL (1144)

WDK (48)

Sub Areas

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	5	3
Bld Total	1	5	3
Prcl Total	1	5	3

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
SHD1	SHED FRAME	D	Y	1	56.00	A	AV	1992	15.00	T	32%	1031	1	RTP1	1	3	1	700
SHD1	SHED FRAME	D	Y	1	112.00	A	AV	1992	15.00	T	32%	1031	1	RTP1	1	3	1	1,200
Building Totals					Yard Item Appr				1,900			Special Feature Appr						1,900
Parcel Totals					Yard Item Appr				1,900			Special Feature Appr						1,900



Bld: 12357 | Seq: 1 | Year: 2026 | Data As Of Date: 07/09/2026 | User: marchant | DB: Assess50Nashua

PROPERTY LOCATION

22 LEEANN ST, Unit RODGER'S
NASHUA, NH

OWNERSHIP

GIBBONS, LAURIE J
22 LEEANN ST
NASHUA, NH 03062-3572

Occ	Type
-----	------

PREVIOUS OWNER

HUTCHINSON, SHEILA A
22 LEE ANN ST
NASHUA, NH 03062-3572

NARRATIVE DESCRIPTION

This parcel contains 0 SF of land mainly classified as MANU HOUSING It has 1 building(s) first built in 1994 with a total of 1,144 square feet. There are 1 living unit(s), 2 Baths, 5 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	3 - PUBLIC WATER	Dis 1	NASH	100.0
Util 2	E - PRIVAT SEWER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R9	
F. Haz		Zone 2		
Topo	V88 - ABV ST ROLL	Zone 3		
Street	1 - PAVED			
Traffic	2 - LIGHT			
Exempt				

LAND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1031	MANU HOUSING	1	0		SF	SITE	1		0.21	0	RTP1	0.89	5							0			0	3	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC1031 - MANU HOUSING					P. NBC Desc RODGERS TR Tot							0	Tot		0	Tot		0	

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1031	0	0	0.00	0	0
Building Total	0	0	0.00	0	0
Parcel Total	0	0	0.00	0	0
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	0.00	Tot Val SF/Prcd	0.00

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bid Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	1031	169,300	1,900	0	0	171,200	171,200	Year End Roll 2025	12/01/2025
2024	FV	1031	169,300	1,900	0	0	171,200	171,200	Year End Roll 2024	12/12/2024
2023	FV	1031	129,200	2,000	0	0	131,200	131,200	Year End Roll 2023	12/05/2023
2022	FV	1031	129,200	2,000	0	0	131,200	131,200	Year End Roll 2022	11/15/2022
2021	FV	1031	91,100	2,100	0	0	93,200	93,200	System Roll for 2021	11/15/2021
2020	FV	1031	94,700	2,100	0	0	96,800	96,800	Year End Roll	11/12/2020
2019	FV	1031	94,700	2,100	0	0	96,800	96,800	Year End Roll	03/04/2020
2018	PATR	1031	94,700	2,100	0	0	96,800	96,800	Corrects for Assessor	01/09/2019
2017	FV	1031	74,600	1,100		0	75,700	75,700	Year End Roll	11/06/2017
2016	FV	1031	74,600	1,100		0	75,700	75,700	Year End Roll	11/16/2016

SALES INFORMATION

[illegible]

BUILDING PERMITS

[illegible]

ACTIVITIES

Date	Result	By
07/09/2026	Meas/Info Dr	Jessica Marcha
07/05/2022	Field Review	Sandra Schmu
10/15/2020	Meas+1Visit	Rick Olson (VG
08/07/2018	Field Review	Doug R-KRT
02/20/2004	Extr In only	Greg Turgiss
07/19/1999	Data Verfd	Gary Turgiss
07/16/1999	Data Ver NOE	Gary Turgiss
01/31/1995	Meas+1Visit	JM

LEGAL DESCRIPTION

[illegible]

Patriot
PROPERTIES INC.

User Account
GIS Coord 1
1021684.60423177
GIS Coord 2
85542.78645433
Insp Date
07/09/2026

PRINT

Date	Time
7/9/2026	3:38 pm

TAX YEAR

2026

USER DEFINED

PriorID1a
Nashua PID
D-107
Plan #
PriorID1b
PriorID2b
PriorID3b
22
Code Date
Code Status
Nashua Ward
5
Assessor Map

Parcel ID 0000D-00107-1862-22

Sec Floor			Calc Ladder				
Bmt Floors			Base Rate	180.00	Depr %	100%	
Electric	3 - TYPICAL		Size Adj	1.00000	Depr	270.871	
Insulation	2 - TYPICAL		Con Adj	0.90250	Depr'd Total	0	
Int Vs Ext			Adj Prc	\$ 162.45	Juris Ft.	1.0000	
Heat Fuel	2 - GAS		Grade Ft.	1.00000	Spec. Features	\$ 0	
Heat Type	1 - FORCED H/A		Other Feat	\$ 22,400	Final Total	\$ 0	
# Heat Sys	0		NBH Mod	1.0000	Assmnt Ft.	1.0000	
Heated %	100	AC %	100	NBC Inft	1.2900	Assessed Val	\$ 0
Sol HW %		Ctrl Vac %		LUC Ft.	1.0000	Total \$/SF	\$ 0.00
Com Wall %		Sprink %		Adj Tot (RCN)	270.871	Undepr \$/SF	162.45000

	Floor	No. Unit	Rooms	Bdrms
	U	1	5	3
	Bld Total	1	5	3
77	Prc'l Total	1	5	3

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
SHD1	SHED FRAME	D	Y	1	56.00	A	AV	1992	15.00	T	32%	1031	1	RTP1	1	3	1	0
SHD1	SHED FRAME	D	Y	1	112.00	A	AV	1992	15.00	T	32%	1031	1	RTP1	1	3	1	0
Building Totals					Yard Item Appr				0			Special Feature Appr						0
Parcel Totals					Yard Item Appr				0			Special Feature Appr						0



Bld: 12357 | Seq: 1 | Year: 2026 | Data As Of Date: 07/09/2026 | User: marchanti | DB: Assess50Nashua