CITY OF NASHUA

Board of Assessors

Thursday, March 6, 2025
9:00 AM
City Hall, 3rd Floor Auditorium
229 Main Street, Nashua, NH 03060

AGENDA

1. Call to Order
2. Approval of Minutes
3. Updates
4. Old Business

   None
5. New Business

   2024 Abatements
   Supplemental Warrant

   Public Packet 3.6.2025
6. Public Comment
7. Comments by Members of the Board
8. Non-Public Session
9. Signature Items

REC'D CITY CLERK DEPT
MAR 3 '25 AM8:57

NOTICE OF MEETING

In accordance with the requirements of NH RSA 91-A:2, II

THE
Board of Assessors

WILL MEET ON

March 6, 2025

AT

9:00 AM

LOCATION

City Hall Auditorium, 3rd Floor
229 Main Street, Nashua NH 03061

The meeting may include a nonpublic session

THE LOCATION OF THIS NOTICE IS POSTED:	Date of Posting:
☒ City Hall Bulletin Board (Elm Street/Rear Entry)	3/3/2025
☒ Nashua Public Library Bulletin Board	3/3/2025
☐ OTHER:	
☒ Website: https://nashuanh.portal.civicclerk.com/	3/3/2025

AFFIDAVIT OF POSTING

I, Jessica Marchant **, the** Assessor II **, of the** Assessing Department
hereby certify that on this month number 3 **, day** 3 **,** 2025 **, the attached Notice of Meeting was posted in the two places indicated on the notice, including an internet website, in accordance with the requirements of NH RSA 91-A2, II.**

Send to Clerk's Office Version 021025

Board of Assessors Meeting for March 6, 2025 Agenda

A meeting of the Board of Assessors is scheduled for Thursday, March 6, 2025 at 9:00AM at the Nashua City Hall, 3rd Floor Auditorium, 229 Main Street, Nashua, NH 03060.

This meeting will also be broadcast on Comcast Channel 16.

- **Motion:**
  - **To approve minutes of the Public and Non-Public sessions of The Board of Assessors Meeting of Thursday, February 6, 2025**
- **Communications:**
  - **Department Update**
- **Old Business:**
  - **None**
- **New Business Items:**
  - **2024 Abatements**
  - **Supplemental Warrant**
- **Public Comment**
- **Comments by Members of the Board**
- **Non-Public Session**
- **Signature Items**

The Public Minutes of the Board of Assessors
Meeting of February 6, 2025

A meeting of the Board of Assessors was held on Thursday, February 6, 2025 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 Chairman Robert Earley.

Members Present:
Robert Earley, Jay Minkarah, Charles Dobens

Contracted Assessors:
Bob Gagne

Assessing Staff Present:
Jessica Marchant, Michelle Welsh

Other City of Nashua Staff Present:
Steve Bolton

Chairman Robert Earley
I'll call the meeting of the Nashua Board of Assessors to order at 9:00 AM on Thursday, February 6, 2025. Let the record show that present from the Board are Jay Minkarah, Charles Dobens, and myself, Robert Earley.

MOTION BY Jay Minkarah to waive the reading of the public minutes from the Board of Assessors meeting held on December 5, 2024, accept them and place them on file.
SECONDED BY Charles Dobens
VOTE: All in favor

MOTION BY Jay Minkarah to waive the reading of the non-public minutes from the Board of Assessors meeting held on Thursday, December 5, 2024, accept them and place them on file.
SECONDED BY Charles Dobens
VOTE: All in favor

UPDATES:
None

OLD BUSINESS:
None

NEW BUSINESS:

- **2024 Administrative Abatements**

B. Gagne presented the request for administrative abatement for 10 Whipple st.

MOTION BY Jay Minkarah to approve the 2024 administrative abatement for 10 Whipple st.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for administrative abatement for 14 Court St.

MOTION BY Jay Minkarah to approve the 2024 administrative abatement for 14 Court St.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for administrative abatement for 6 Main st.

MOTION BY Jay Minkarah to approve the 2024 administrative abatement for 6 Main st.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for administrative abatement for 5 Concord St.

MOTION BY Jay Minkarah to approve the 2024 administrative abatement for 5 Concord St.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for administrative abatement for L Pine Hill rd.

MOTION BY Jay Minkarah to approve the 2024 administrative abatement for L Pine Hill rd.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for administrative abatement for 79 Perimeter Rd.

MOTION BY Jay Minkarah to approve the 2024 administrative abatement for 79 Perimeter Rd.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for administrative abatement for 439 South Main st.

MOTION BY Jay Minkarah to approve the 2024 administrative abatement for 439 South Main st.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for administrative abatement for 172 Kinsley St.

MOTION BY Jay Minkarah to approve the 2024 administrative abatement for 172 Kinsley St.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for administrative abatement for 9 Stadium Dr and answered some clarifying questions on the item.

MOTION BY Jay Minkarah to approve the 2024 administrative abatement for 9 Stadium Dr.
SECONDED BY Charles Dobens
VOTE: All in favor

- **2024 Abatements**

B. Gagne presented the request for an abatement for 29 ½ Raymond St.

MOTION BY Jay Minkarah to approve the 2024 abatement for 29 ½ Raymond St.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for an abatement for 234 Cannongate III Rd.

MOTION BY Jay Minkarah to approve the 2024 abatement for 234 Cannongate III Rd.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for an abatement for 193 West Hollis St.

MOTION BY Jay Minkarah to approve the 2024 abatement for 193 West Hollis St.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for an abatement for 5 March St.

MOTION BY Jay Minkarah to deny the 2024 abatement for 5 March St.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for an abatement for 26 Twelfth St.

MOTION BY Jay Minkarah to deny the 2024 abatement for 26 Twelfth St.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for an abatement for 566 West Hollis St.

MOTION BY Jay Minkarah to deny the abatement for 566 West Hollis St.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for an abatement for 22 Woodland Dr.

MOTION BY Jay Minkarah to deny the 2024 abatement for 22 Woodland Dr.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for an abatement for 307B Amherst St Unit U-24.

MOTION BY Jay Minkarah to deny the 2024 abatement for 307B Amherst St Unit U-24.
SECONDED BY Charles Dobens
VOTE: All in favor

B. Gagne presented the request for an abatement for 12 West Hobart St.

MOTION BY Jay Minkarah to deny the 2024 abatement for 12 West Hobart St.
SECONDED BY Charles Dobens
VOTE: All in favor

PUBLIC COMMENT:
None

COMMENTS BY BOARD MEMBERS:
None

MOTION BY Jay Minkarah 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 Charles Dobens
VOTE:
Mr. Dobens – Yes
Mr. Earley – Yes
Mr. Minkarah - Yes

The Board entered non-public session at 9:45 AM

The Board resumed public session at 10:06 AM

MOTION BY Jay Minkarah 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 Charles Dobens
VOTE: All in favor

MOTION BY J. Minkarah to release the non-public minutes of January 2, 2025 as redacted.
SECONDED BY Charles Dobens
VOTE: All in favor

MOTION BY J. Minkarah to adjourn.
SECONDED BY Charles Dobens
VOTE: All in favor

The board adjourned at 10:07 AM

Respectfully submitted,
Jessica Marchant

Public Items

A meeting of the Board of Assessors is scheduled for Thursday March 6, 2025 at 9:00AM at City Hall 229 Main St. in the Auditorium.

1. **Abatement for the property located at 46 Marie ave. Acct# 6914**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 46 Marie ave.**

2. **Abatement for the property located at 6 Bramble Dr. Acct# 18268**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 6 Bramble Dr.**

3. **Abatement for the property located at 42 ½ Abbott st. Acct# 4550**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 42 ½ Abbott st.**

4. **Abatement for the property located at 36 Doggett Ln. Acct# 41696**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 36 Doggett Ln.**

5. **Abatement for the property located at 17 JEREMY PL. Acct# 41389**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 17 JEREMY PL.**

6. **Abatement for the property located at 63 Spring Cove Rd. Acct# 42266**

    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 63 Spring Cove Rd.**

7. **Abatement for the property located at 8 Stanwood Dr. Acct# 52659**

    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 8 Stanwood Dr.**

8. **Abatement for the property located at 6 Greatstone Dr. Acct# 52863**

    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 6 Greatstone Dr.**

9. **Abatement for the property located at 18 Bangor St. Acct# 34856**

    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 18 Bangor St.**

10. **Abatement for the property located at 15 Bulova Dr. Acct# 4720**

    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 15 Bulova Dr.**

11. **Abatement for the property located at 7 Warsaw Ave Acct# 52111**

    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 7 Warsaw Ave**

12. **Abatement for the property located at 6 Old Balcom Farm Rd Acct# 49280**

    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 6 Old Balcom Farm Rd**

13. **Abatement for the property located at 7 GUILFORD LN, Unit U-23 Acct# 38934**

    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 7 GUILFORD LN, Unit U-23**

14. **Abatement for the property located at 3 PEWTER CT, Unit U-59 Acct# 46460**

    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 3 PEWTER CT, Unit U-59**

15. **Abatement for the property located at 163 AMHERST ST Acct# 27920**

    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 163 AMHERST ST**

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

Date: February 3, 2025

Re: Abatement Recommendation

Reasons for abatement recommendation:
After inspecting the property, data corrections were made to the property card which reduced the assessed value. This has been corrected for 2025 moving forward, but an abatement is necessary to reduce the 2024 property value appropriately.

Account: 6914 **Map/Lot:** 0138-00224

Owner: CIBOTTI TRUST LIVING TR, THE
CIBOTTI, DEAN TEE

Property Location: 46 MARIE AVE

Reason: Data Correction

2024 Assessment: $478,400 **Proposed 2024 Assessment:** $453,000

Total amount of abatement **$403.86**

BOA Meeting Date: 03/06/2025

Abatement Request BOA Decision: ***APPROVED***

Abatement Information Sheet

Account Number: 6914

Address: 46 MARIE AVE

Owner: CIBOTTI TRUST LIVING TR, THE

CIBOTTI, DEAN TEE

2024 Assessment: $478,400 **Applicant's Opinion of Value:** $300,000

Application Information:

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

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

Town Parcel ID# 6914 0138-00224 Appeal Year Market Value $300000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

These values are based on the amount of money that will be required to get this home back to an average condition. Extensive repars are needed and this estimate has been substracted from the assessed value provided by Nashua.

I am requesting an abatement for the property assessment, as the current condition of the home is significantly below average. While th exterior may appear typical, the interior has suffered decades of neglect. The plumbing system is currently out of service while extensiv repairs are being made, and most floor surfaces are in disrepair and require replacement. Interior walls need repair or ev rebuilt to restore the structural and aesthetic integrity of the home. This home is well below average conditior

Assessor Reasoning

After inspecting the property, data corrections were made to the property card which reduced the overall assessed value. Adjustments include: Condition of home, condition of Baths, adjustment of basement vs finished basement areas and removal of patio.

A 2024 abatement is warranted.

Assessor Recommendation

To grant the abatement to the value of $453,000.

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location
0138	00224			0138-00224	46 MARIE AVE

Nashua
Acct: 6914

Card: 1 of 1 | Total Card | Total Parcel
ASSESSED 478,400 / 478,400

PROPERTY LOCATION
46 MARIE AVE
NASHUA, NH

OWNERSHIP
CIBOTTI, MARSHA &
CIBOTTI, DEAN
22 BARRINGTON DR
BEDFORD, NH 03110

Occ | Type

PREVIOUS OWNER
CIBOTTI, THOMAS J & MARSHA
-0000

NARRATIVE DESCRIPTION
This parcel contains 10000.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1960 with a total of 1,638 square feet. There are 1 living unit(s), 2 Baths, 7 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	1 - LEVEL	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
1401	316,100	1,900	10,000.00	160,400	478,400
Building Total	316,100	1,900	10,000.00	160,400	478,400
Parcel Total	316,100	1,900	10,000.00	160,400	478,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	292.06	Tot Val SF/Prcl	292.06

LEGAL DESCRIPTION
Desc:

Lot Size	
Total Land	
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1401	316,100	1,900	10,000	160,400	478,400	478,400	Year End Roll 2024	12/12/2024
2023	FV	1401	262,000	2,000	10,000	128,300	392,300	392,300	Year End Roll 2023	12/05/2023
2022	FV	1401	262,000	2,000	10,000	128,300	392,300	392,300	Year End Roll 2022	11/15/2022
2021	FV	1401	199,600	2,100	10,000	85,500	287,200	287,200	System Roll for 2021	11/15/2021
2020	FV	1401	199,600	2,100	10,000	85,500	287,200	287,200	Year End Roll	11/12/2020
2019	FV	1401	199,600	2,100	10,000	85,500	287,200	287,200	Year End Roll	03/04/2020
2018	PATR	1401	199,600	2,100	10,000	85,500	287,200	287,200	Corrects for Assessor	01/09/2019
2017	FV	1401	152,900	1,200	10,000	69,900	224,000	224,000	Year End Roll	11/06/2017
2016	FV	1401	152,900	1,200	10,000	69,900	224,000	224,000	Year End Roll	11/16/2016
2015	FV	1401	152,900	1,200	10,000	69,900	224,000	224,000		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
CIBOTTI, THOMAS J & MARSHA	6524-2583	W	11/19/2001	0	No		A	JT
	1968-467		03/11/1968	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
02/22/2010	201000270	MECHANICAL (		04/19/2011	C		

ACTIVITIES

Date	Result	By
10/14/2024	No Change	Nick Smith (VG
10/09/2024	No Change	Nick Smith (VG
06/12/2024	Field Review	Chris Ruel (VS
05/20/2022	Field Review	Angela Silva (V
03/09/2020	Meas+1Visit	Rick Olson (VG
07/12/2018	Field Review	Rob T-KRT
11/24/1997	Data Ver NOE	DW
12/03/1990	Meas+List	SM

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1027121.61623177
GIS Coord 2
93654.06045433
Insp Date
10/14/2024

PRINT

Date	Time
2/3/2025	2:45 pm

TAX YEAR
2024

USER DEFINED

PriorID1a
Nashua PID
138-224
Plan #
PriorID1b
PriorID2b
PriorID3b
46
Code Date
Code Status
Nashua Ward
1
Assessor Map

LAND SECTION

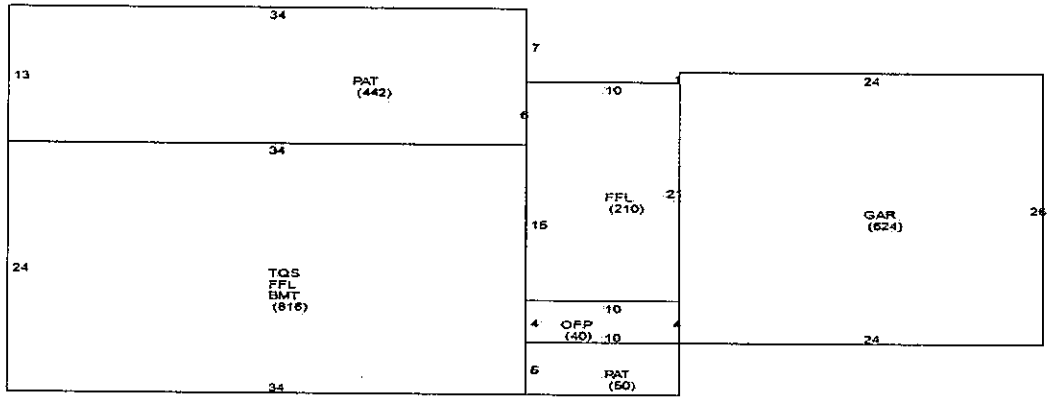
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1401	1 UNIT	1	10,000		SF	SITE	1		2.18	16.04	NA	1								160,400			0	11	1	160,400	
Total AC/HA			0.2296	Total SF/SM			10,000.00		Parcel LUC	1401 - 1 UNIT				P. NBC Desc		NEW AV			Tot	160,400		Tot	0		Tot	160,400	

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

Comments

Parcel ID 0138-00224

3/20: MET HANDYMAN ON PROPERTY. ENLRG PATIO & SHD1 PER 2011PHOTO GT11--10X21
BAS=CERAMIC FLR* BTH=CERAMIC*1 SKYLITE* WOODSTOVE* CHANGED FHS TO TQS 97



Exterior Information

Type	04 - CAPE		
Stry Hght	1T - 1.75 STORIES		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	GRAY		

Bath Features

Full Bath	2	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Depreciation

Phys Con	AV - Average	35
Functional		
Economic		
Special		
Override		
	Total	35%

General Information

Grade	C - AVERAGE		
Year Blt	1960	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor			
Bmt Floors			
Electric	3 - TYPICAL		
Insulation	2 - TYPICAL		
Int Vs Ext			
Heat Fuel	2 - GAS		
Heat Type	3 - FORCED H/W		
# Heat Sys	0		
Heated %	100	AC %	
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	190.00	Depr %	35%
Size Adj	1.11050	Depr	170,017
Con Adj	1.04000	Depr'd Total	315,745
Adj Prc	$ 219.43	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 400
Other Feat	$ 27,500	Final Total	$ 316,100
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 316,100
LUC Ft.	1.0000	Total $/SF	$ 192.98
Adj Tot (RCN)	485,762	Undepr $/SF	219.43000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,026	1,026	1,026	1,026	219.43	225,135
TQS	3/4 STORY	612	816	612	612	219.43	134,291
BMT	BASEMENT	816	816	0	0	54.86	44,766
GAR	GARAGE	624	624	0	0	76.80	47,923
OFP	OPEN FRM PRC	40	40	0	0	41.25	1,650
PAT	PATIO	492	492	0	0	9.14	4,497
	Building Totals	3,610	3,814	1,638	1,638		458,262
	Parcel Totals	3,610	3,814	1,638	1,638		458,262

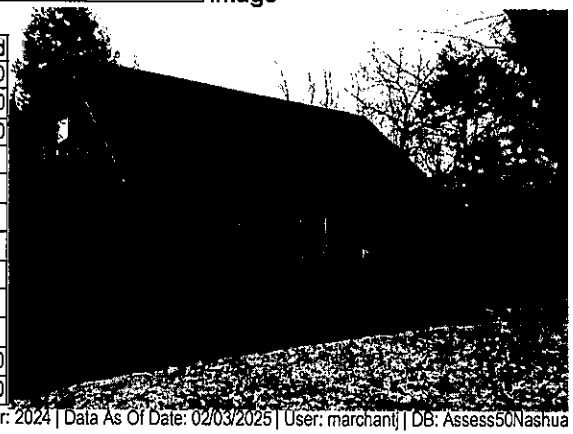
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	7	5
Bld Total	1	7	5
Prcl Total	1	7	5

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%		1		1		1	0
HRTH	HEARTH	A	S	1	1.00	A	AV	1979	630.00	T	40%		1		1		1	400
SHD1	SHED FRAME	D	Y	1	168.00	A	AV	2006	15.00	T	18%		1		1		1	1,900
	Building Totals				Yard Item Appr				1,900		Special Feature Appr						400	2,300
	Parcel Totals				Yard Item Appr				1,900		Special Feature Appr						400	2,300

Image



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

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location
0138	00224			0138-00224	46 MARIE AVE

Nashua
Acct: 6914

Card: 1 of 1 | Total Card | Total Parcel
ASSESSED 453,000 / 453,000

PROPERTY LOCATION
46 MARIE AVE
NASHUA, NH

OWNERSHIP
CIBOTTI TRUST LIVING TR, THE
CIBOTTI, DEAN TEE
22 BARRINGTON DR
BEDFORD, NH 03110

Occ | Type

PREVIOUS OWNER
CIBOTTI, MARSHA &
CIBOTTI, DEAN
22 BARRINGTON DR
BEDFORD, NH 03110

NARRATIVE DESCRIPTION
This parcel contains 10000.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1960 with a total of 1,638 square feet. There are 1 living unit(s), 2 Baths, 6 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	R9	
F. Haz		Zone 2		
Topo	1 - LEVEL	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
1401	290,700	1,900	10,000.00	160,400	453,000
Building Total	290,700	1,900	10,000.00	160,400	453,000
Parcel Total	290,700	1,900	10,000.00	160,400	453,000
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	276.56	Tot Val SF/Prcl	276.56

LEGAL DESCRIPTION
Desc:

Lot Size	
Total Land	
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	EX	1401	316,100	1,900	10,000	160,400	478,400	478,400	Year End Roll 2024	12/12/2024
2024	FV	1401	316,100	1,900	10,000	160,400	478,400	478,400	Year End Roll 2024	12/12/2024
2023	FV	1401	262,000	2,000	10,000	128,300	392,300	392,300	Year End Roll 2023	12/05/2023
2022	FV	1401	262,000	2,000	10,000	128,300	392,300	392,300	Year End Roll 2022	11/15/2022
2021	FV	1401	199,600	2,100	10,000	85,500	287,200	287,200	System Roll for 2021	11/15/2021
2020	FV	1401	199,600	2,100	10,000	85,500	287,200	287,200	Year End Roll	11/12/2020
2019	FV	1401	199,600	2,100	10,000	85,500	287,200	287,200	Year End Roll	03/04/2020
2018	PATR	1401	199,600	2,100	10,000	85,500	287,200	287,200	Corrects for Assessor	01/09/2019
2017	FV	1401	152,900	1,200	10,000	69,900	224,000	224,000	Year End Roll	11/06/2017
2016	FV	1401	152,900	1,200	10,000	69,900	224,000	224,000	Year End Roll	11/16/2016

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1027121.61623177
GIS Coord 2
93654.06045433
Insp Date
01/17/2025

PRINT

Date	Time
2/3/2025	2:44 pm

TAX YEAR
2025

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
CIBOTTI, MARSHA &	9816-527	Q	10/17/2024	0	No		T	
CIBOTTI, THOMAS J & MARSHA	6524-2583	W	11/19/2001	0	No		A	JT
	1968-467		03/11/1968	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
02/22/2010	201000270	MECHANICAL (		04/19/2011	C		

ACTIVITIES

Date	Result	By
01/17/2025	Interior Ins	Miles LaCroix
10/14/2024	No Change	Nick Smith (VG
10/09/2024	No Change	Nick Smith (VG
06/12/2024	Field Review	Chris Ruel (VS(
05/20/2022	Field Review	Angela Silva (V
03/09/2020	Meas+1Visit	Rick Olson (VG
07/12/2018	Field Review	Rob T-KRT
11/24/1997	Data Ver NOE	DW
12/03/1990	Meas+List	SM

USER DEFINED

PriorID1a
Nashua PID
138-224
Plan #
PriorID1b
PriorID2b
PriorID3b
46
Code Date
Code Status
Nashua Ward
1
Assessor Map

LAND SECTION

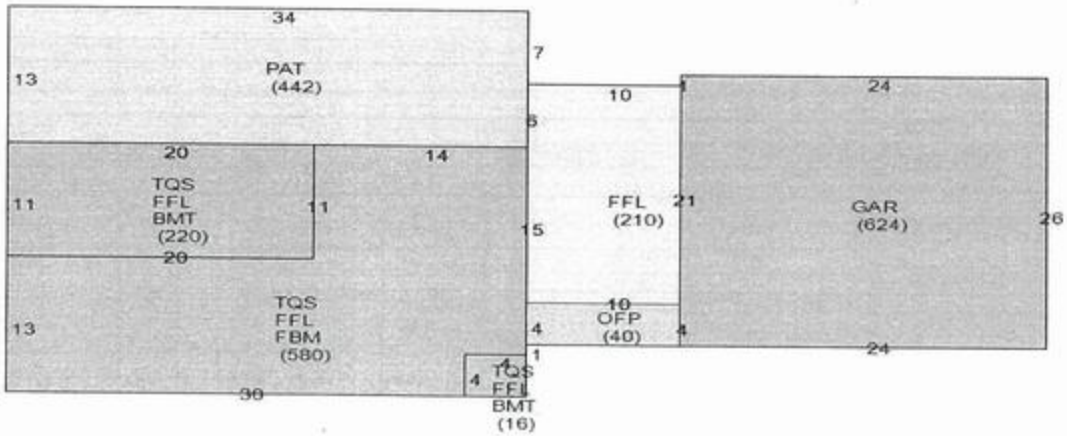
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1401	1 UNIT	1	10,000		SF	SITE	1		0.45	16.04	NA	1								160,400			0	11	1	160,400	
Total AC/HA			0.2296	Total SF/SM			10,000.00	Parcel LUC	1401 - 1 UNIT				P. NBC Desc	NEW AV					Tot	160,400		Tot	0		Tot	160,400	

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

Comments

Parcel ID 0138-00224

PER ABATE INSP- ADJ COND TO FR, ADJ 2 BA'S TO GD, ADJ SECT OF BMT TO FBM, RMVD PAT ML25--- 3/20: MET HANDYMAN ON PROPERTY. ENLRG PATIO & SHD1 PER 2011PHOTO GT11--10X21BAS=CERAMIC FLR* BTH=CERAMIC*1 SKYLITE* WOODSTOVE* CHANGED FHS TO TQS 97



Exterior Information

Type	04 - CAPE		
Stry Hght	1T - 1.75 STORIES		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	GRAY		

Bath Features

Full Bath	2	G - GOOD
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Depreciation

Phys Con	FR - Fair	42
Functional		
Economic		
Special		
Override	UC - UND CONSTF	
	Total	42%

General Information

Grade	C - AVERAGE		
Year Blt	1960	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Interior Information

Avg Ht / Fl	
P. Int Wall	1 - DRYWALL
Sec Int Wall	
Partition	T - TYPICAL
P. Floor	3 - HARDWOOD
Sec Floor	
Bmt Floors	
Electric	3 - TYPICAL
Insulation	2 - TYPICAL
Int Vs Ext	
Heat Fuel	2 - GAS
Heat Type	3 - FORCED H/W
# Heat Sys	1
Heated %	100
AC %	
Sol HW %	
Ctrl Vac %	
Com Wall %	
Sprink %	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	190.00	Depr %	42%
Size Adj	1.11050	Depr	210,243
Con Adj	1.04000	Depr'd Total	290,336
Adj Prc	$ 219.43	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 400
Other Feat	$ 30,000	Final Total	$ 290,700
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 290,700
LUC Ft.	1.0000	Total $/SF	$ 177.47
Adj Tot (RCN)	500,579	Undepr $/SF	219.43000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,026	1,026	1,026	1,026	219.43	225,135
TQS	3/4 STORY	612	816	612	612	219.43	134,291
BMT	BASEMENT	236	236	0	0	54.87	12,947
FBM	FINISHED BMT	580	580	0	0	76.80	44,544
GAR	GARAGE	624	624	0	0	76.80	47,923
OFP	OPEN FRM PRC	40	40	0	0	41.25	1,650
PAT	PATIO	442	442	0	0	9.25	4,089
	Building Totals	3,560	3,764	1,638	1,638		470,579
	Parcel Totals	3,560	3,764	1,638	1,638		470,579

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	6	4
Bld Total	1	6	4
Prcl Total	1	6	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	30.00	A	AV	1979	0.00	T	40%		1		1		1	0
HRTH	HEARTH	A	S	1	1.00	A	AV	1979	630.00	T	40%		1		1		1	400
SHD1	SHED FRAME	D	Y	1	168.00	A	AV	2006	15.00	T	18%		1		1		1	1,900
Building Totals					Yard Item Appr				1,900		Special Feature Appr						400	2,300
Parcel Totals					Yard Item Appr				1,900		Special Feature Appr						400	2,300

Image

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: Jessica Marchant, Assessor

Date: February 13, 2025

Re: Abatement Recommendation

Reasons for abatement recommendation:
After inspecting the property, data corrections were made to the property card which reduced the assessed value. This has been corrected for 2025 moving forward, but an abatement is necessary to reduce the 2024 property value appropriately.

Account: 18268 **Map/Lot:** 0000B-00336

Owner: NOLA, ELIZABETH

Property Location: 6 BRAMBLE DR

Reason: Data Correction

2024 Assessment: $457,500 **Proposed 2024 Assessment:** $449,500

Total amount of abatement **$127.20**

BOA Meeting Date: 03/06/2025

Abatement Request BOA Decision: ***APPROVED***

Abatement Information Sheet

Account Number: 18268

Address: 6 BRAMBLE DR

Owner: NOLA, ELIZABETH

2024 Assessment: $457,500 **Applicant's Opinion of Value:** $449,500

Application Information:

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

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

Town Parcel ID# 0000B-00336 Appeal Year Market Value $ 449,500

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

FLOOR TYPE INCORRECTLY RECORDED.
PATIO WAS NOT PREVIOUSLY RECORDED.
INSPECTION BY MILES LACROIX.

DATA CORRECTION: INSPECTED BY MILES LACROIX

Assessor Reasoning

After inspecting the property, data corrections were made to the property card which reduced the overall assessed value. Adjustments include: Adjust flooring type, siding, add a patio

A 2024 abatement is warranted.

Assessor Recommendation

To grant the abatement to the value of $449,500.

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location
0000B	00336			0000B-00336	6 BRAMBLE DR

Nashua
Acct: 18268

Card: 1 of 1 | Total Card | Total Parcel
ASSESSED 457,500 / 457,500

PROPERTY LOCATION
6 BRAMBLE DR
NASHUA, NH

OWNERSHIP
NOLA, ELIZABETH
6 BRAMBLE DRIVE
NASHUA, NH 03062

Occ | Type

PREVIOUS OWNER
ROSS, MIKAELA &
MARQUS, MICHAEL
6 BRAMBLE DR
NASHUA, NH 03062
US

NARRATIVE DESCRIPTION
This parcel contains 19059.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1960 with a total of 1,052 square feet. There are 1 living unit(s), 1 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	R9	
F. Haz		Zone 2		
Topo	1 - LEVEL	Zone 3		
Street	1 - PAVED			
Traffic	2 - LIGHT			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	284,700	0	19,059.00	172,800	457,500
Building Total	284,700	0	19,059.00	172,800	457,500
Parcel Total	284,700	0	19,059.00	172,800	457,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	434.89	Tot Val SF/Prcl	434.89

LEGAL DESCRIPTION
Desc: HCRD 1909 & 1877

Lot Size	
Total Land	
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1401	284,700	0	19,059	172,800	457,500	457,500	Year End Roll 2024	12/12/2024
2023	FV	1401	241,200	0	19,059	138,200	379,400	379,400	Year End Roll 2023	12/05/2023
2022	FV	1401	0	0	19,059	138,200	138,200	138,200	Year End Roll 2022	11/15/2022
2021	FV	1401	176,100	0	19,059	92,100	268,200	268,200	System Roll for 2021	11/15/2021
2020	FV	1401	176,100	0	19,059	92,100	268,200	268,200	Year End Roll	11/12/2020
2019	FV	1401	176,100	0	19,059	92,100	268,200	268,200	Year End Roll	03/04/2020
2018	PATR	1401	176,100	0	19,059	92,100	268,200	268,200	Corrects for Assessor	01/09/2019
2017	FV	1401	121,500	0	19,059	73,400	194,900	194,900	Year End Roll	11/06/2017
2016	FV	1401	121,500	0	19,059	73,400	194,900	194,900	Year End Roll	11/16/2016
2015	FV	1401	121,500	0	19,059	73,400	194,900	194,900		11/6/2015

Patriot PROPERTIES INC.

User Account
GIS Coord 1
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GIS Coord 2
84509.73445433
Insp Date
10/07/2024

PRINT

Date	Time
2/13/2025	2:08 pm

TAX YEAR
2024

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ROSS, MIKAELA &	9779-1252	W	06/11/2024	510,000	No	8	Q	
MONIS, JAMES F &	9564-2450	W	12/08/2021	365,000	No	8	6	
MONIS, JAMES F & KECIA L	8086-2738	Q	05/11/2009	0	No		A	JT
MONIS, JAMES F	6380-2018	Q	03/28/2001	2,667	No		A	JT
BOSTON FIVE CENTS SAVINGS B/	5409-1715	Q	02/18/1993	84,000	No			FR/FO
INGAHARRO, FRANCIS A & KATHL	5397-1275	FO	12/22/1992	63,714	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/09/2024	24-2001	Electrical Only		07/11/2024	C	SERVICE CHANG	
09/26/2022	22-3095	Mechanical Onl		09/28/2022	C	140 BTU/ 2 STOR	
09/06/2022	22-1451-03	Mechanical Onl		09/07/2022	C	GAS PIPING 150,	
06/24/2022	22-1974	Mechanical Onl		09/07/2022	C	water heater	
05/31/2022	22-1451-02	Plumbing Only		09/07/2022	C	8 FIXTURES/ 100	
05/24/2022	22-1451-01	Electrical Only		09/07/2022	C	800 SQ FT OF EL	
05/17/2022	22-1451	Fire Damage		03/23/2023	C	FIRE AND SMOKE	

ACTIVITIES

Date	Result	By
10/07/2024	No Change	Nick Smith (VG
08/12/2024	MLS VERIFIED	Richard Vincen
03/21/2023	Meas/Info Dr	Jessica Marcha
06/29/2022	Field Review	June Perry (VG
06/29/2022	Sales Review	June Perry (VG
05/19/2022	MLS VERIFIED	Jessica Marcha
05/03/2022	Extr In only	Jessica Marcha
02/09/2022	PA-34 Received	Jackie Marsh
05/28/2021	Meas+1Visit	Adam Natal (VG
07/18/2018	Field Review	Rob T-KRT
08/03/1990	Meas+List	RK

USER DEFINED

PriorID1a
Nashua PID
B-336
Plan #
1909
PriorID1b
PriorID2b
PriorID3b
6
Code Date
Code Status
Nashua Ward
9
Assessor Map

LAND SECTION

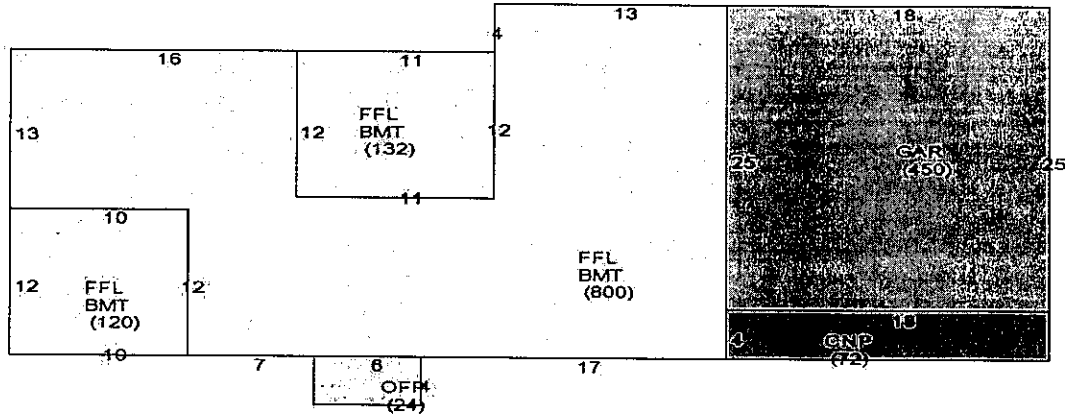
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1401	1 UNIT	1	19,059		SF	SITE	1		2.18	9.07	NA	1								172,800			0	4	1	172,800	
Total AC/HA			0.4375	Total SF/SM			19,059.00	Parcel LUC	1401 - 1 UNIT				P. NBC Desc	NEW AV					Tot	172,800		Tot	0		Tot	172,800	

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

Comments

Parcel ID 0000B-00336

10/24 GAS = PROPANE. reno complete close BP. Add OFP, green, cond G Kit G 1BA G remove 1/2 BA, FBM to BMT- will pull BP to refinish. gas/FHA, AC going in, all HW, 2BR. JM23---6/22: HOUSE U/C FIRE , AFTER 12/21 SALE-RECHECK 2023. Add FI code due to extensive fire damage structure has no value GR 22 --- Per MLS, add 1/2 BA, HW and Lam. JM22---ADJ SF-REF HCRD 1909 12/14 ND---RAIL FNC-FRT JT IA



Exterior Information

Type	01 - RANCH		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	26 - WOOD		
Sec. Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	GREEN		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor			
Bmt Floors	12 - CONCRETE		
Electric	3 - TYPICAL		
Insulation	2 - TYPICAL		
Int Vs Ext			
Heat Fuel	2 - GAS		
Heat Type	1 - FORCED H/A		
# Heat Sys	1		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Bath Features

Full Bath	1	G - GOOD
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	G - GOOD
Add Kit	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	GD - Good	29.8
Functional		
Economic		
Special		
Override		
Total		29.8%

General Information

Grade	C - AVERAGE		
Year Blt	1960	Eff Yr	
Alt LUC			
Juris			
Con Mod			
Lt Sum			

Calc Ladder

Base Rate	186.00	Depr %	29.8%
Size Adj	1.45057	Depr $	120,841
Con Adj	0.93600	Depr'd Total	284,667
Adj Prc	$ 252.54	Juris Ft	1.0000
Grade Ft	1.00000	Spec Features	$ 0
Other Feat	$ 30,118	Final Total	$ 284,700
NBH Mod	1.0000	Assmnt Ft	1.0000
NBH Infl	1.0000	Assessed Val	$ 284,700
LUC Ft	1.0000	Total $/SF	$ 270.63
Adj Tot (RCN)	405,508	Undepr $/SF	252.54000

Sub Areas

Code	Desc	Net Area	Gross A	F. Area	Sz Adj A	Rate AV	Undepr Val
FFL	FIRST FLR	1,052	1,052	1,052	1,052	252.54	265,672
GAR	GARAGE	450	450	0	0	88.39	39,776
OFP	OPEN FRM PRC	24	24	0	0	45.00	1,080
BMT	BASEMENT	1,052	1,052	0	0	63.13	66,413
CNP	CANOPY	72	72	0	0	34.01	2,449
	Building Totals	2,650	2,650	1,052	1,052		375,389
	Parcel Totals	2,650	2,650	1,052	1,052		375,389

Res Breakdown

Floor	No Unit	Rooms	Bdrms
U	1	5	2
Bld Total	1	5	2
Prcl Total	1	5	2

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
Building Totals					Yard Item Appr					Special Feature Appr								
Parcel Totals					Yard Item Appr					Special Feature Appr								

Image

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

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location
0000B	00336			0000B-00336	6 BRAMBLE DR

Nashua
Acct: 18268

Card: 1 of 1 | Total Card | Total Parcel
ASSESSED 449,500 / 449,500

PROPERTY LOCATION

6 BRAMBLE DR
NASHUA, NH

OWNERSHIP

NOLA, ELIZABETH
6 BRAMBLE DRIVE
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ROSS, MIKAELA &
MARQUS, MICHAEL
6 BRAMBLE DR
NASHUA, NH 03062
US

NARRATIVE DESCRIPTION

This parcel contains 19059.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1960 with a total of 1,052 square feet. There are 1 living unit(s), 1 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	R9	
F. Haz		Zone 2		
Topo	1 - LEVEL	Zone 3		
Street	1 - PAVED			
Traffic	2 - LIGHT			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	274,600	2,100	19,059.00	172,800	449,500
Building Total	274,600	2,100	19,059.00	172,800	449,500
Parcel Total	274,600	2,100	19,059.00	172,800	449,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	427.28	Tot Val SF/Prcl	427.28

LEGAL DESCRIPTION

Desc: HCRD 1909 & 1877

Lot Size	
Total Land	
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	EX	1401	284,700	0	19,059	172,800	457,500	457,500	Year End Roll 2024	12/12/2024
2024	FV	1401	284,700	0	19,059	172,800	457,500	457,500	Year End Roll 2024	12/12/2024
2023	FV	1401	241,200	0	19,059	138,200	379,400	379,400	Year End Roll 2023	12/05/2023
2022	FV	1401	0	0	19,059	138,200	138,200	138,200	Year End Roll 2022	11/15/2022
2021	FV	1401	176,100	0	19,059	92,100	268,200	268,200	System Roll for 2021	11/15/2021
2020	FV	1401	176,100	0	19,059	92,100	268,200	268,200	Year End Roll	11/12/2020
2019	FV	1401	176,100	0	19,059	92,100	268,200	268,200	Year End Roll	03/04/2020
2018	PATR	1401	176,100	0	19,059	92,100	268,200	268,200	Corrects for Assessor	01/09/2019
2017	FV	1401	121,500	0	19,059	73,400	194,900	194,900	Year End Roll	11/06/2017
2016	FV	1401	121,500	0	19,059	73,400	194,900	194,900	Year End Roll	11/16/2016

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1035080.33823177
GIS Coord 2
84509.73445433
Insp Date
01/14/2025

PRINT

Date	Time
2/13/2025	2:07 pm

TAX YEAR

2025

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ROSS, MIKAELA &	9779-1252	W	06/11/2024	510,000	No	8	Q	
MONIS, JAMES F &	9564-2450	W	12/08/2021	365,000	No	8	6	
MONIS, JAMES F & KECIA L	8086-2738	Q	05/11/2009	0	No		A	JT
MONIS, JAMES F	6380-2018	Q	03/28/2001	2,667	No		A	JT
BOSTON FIVE CENTS SAVINGS B/	5409-1715	Q	02/18/1993	84,000	No			FR/FO
INGAHARRO, FRANCIS A & KATHL	5397-1275	FO	12/22/1992	63,714	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/09/2024	24-2001	Electrical Only		07/11/2024	C	SERVICE CHANG	
09/26/2022	22-3095	Mechanical Onl		09/28/2022	C	140 BTU/ 2 STOR	
09/06/2022	22-1451-03	Mechanical Onl		09/07/2022	C	GAS PIPING 150,	
06/24/2022	22-1974	Mechanical Onl		09/07/2022	C	water heater	
05/31/2022	22-1451-02	Plumbing Only		09/07/2022	C	8 FIXTURES/ 100	
05/24/2022	22-1451-01	Electrical Only		09/07/2022	C	800 SQ FT OF EL	
05/17/2022	22-1451	Fire Damage		03/23/2023	C	FIRE AND SMOKE	

ACTIVITIES

Date	Result	By
01/14/2025	Interior Ins	Miles LaCroix
10/07/2024	No Change	Nick Smith (VG
08/12/2024	MLS VERIFIED	Richard Vincen
03/21/2023	Meas/Info Dr	Jessica Marcha
06/29/2022	Field Review	June Perry (VG
06/29/2022	Sales Review	June Perry (VG
05/19/2022	MLS VERIFIED	Jessica Marcha
05/03/2022	Extr In only	Jessica Marcha
02/09/2022	PA-34 Received	Jackie Marsh
05/28/2021	Meas+1Visit	Adam Natal (V
07/18/2018	Field Review	Rob T-KRT

USER DEFINED

PriorID1a
Nashua PID
B-336
Plan #
1909
PriorID1b
PriorID2b
PriorID3b
6
Code Date
Code Status
Nashua Ward
9
Assessor Map

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	19,059		SF	SITE	1		0.45	9.07	NA	1								172,800			0	4	1	172,800	

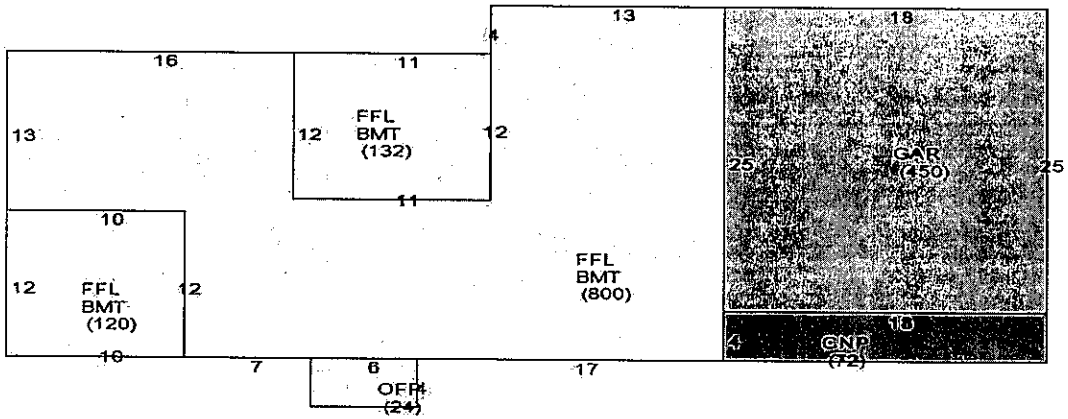
Total AC/HA	0.4375	Total SF/SM	19,059.00	Parcel LUC	1401 - 1 UNIT	P. NBC Desc	NEW AV	Tot	172,800	Tot	0	Tot	172,800

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

Comments

Parcel ID 0000B-00336

ADJ FLR TO LAM, ADJ SIDING TO VIYNL, ADD PAT(MEAS PER PICT) ML25--- 10/24 GAS = PROPANE. reno complete close BP. Add OFP, green, cond G Kit G 1BA G remove 1/2 BA, FBM to BMT- will pull BP to refinish. gas/FHA, AC going in, all HW, 2BR. JM23---6/22: HOUSE U/C FIRE , AFTER 12/21SALE-RECHECK 2023. Add FI code due to extensive fire damage structure has no value GR 22 --- Per MLS, add 1/2 BA, HW and Lam. JM22---ADJ SF-REF HCRD 1909 12/14 ND---RAIL FNC-FRT JT IA



Exterior Information

Type	01 - RANCH		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	GREEN		

Bath Features

Full Bath	1	G - GOOD
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	G - GOOD
Add Kit	0	

Depreciation

Phys Con	GD - Good	29.8
Functional		
Economic		
Special		
Override		
Total		29.8%

General Information

Grade	C - AVERAGE		
Year Blt	1960	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Interior Information

Avg Ht / Fl	
P. Int Wall	1 - DRYWALL
Sec Int Wall	
Partition	T - TYPICAL
P. Floor	18 - LAMINATE
Sec Floor	
Bmt Floors	12 - CONCRETE
Electric	3 - TYPICAL
Insulation	2 - TYPICAL
Int Vs Ext	
Heat Fuel	2 - GAS
Heat Type	1 - FORCED H/A
# Heat Sys	1
Heated %	100
AC %	100
Sol HW %	
Ctrl Vac %	
Com Wall %	
Sprink %	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	186.00	Depr %	29.8%
Size Adj	1.45057	Depr Cost	116,583
Con Adj	0.90000	Depr'd Total	274,635
Adj Prc	$ 242.83	Juris Ft	1.0000
Grade Ft	1.00000	Spec. Features	$ 0
Other Feat	$ 30,118	Final Total	$ 274,600
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.0000	Assessed Val	$ 274,600
LUC Ft	1.0000	Total $/SF	$ 261.03
Adj Tot (RCN)	391,218	Undepr $/SF	242.83000

Sub Areas

Code	Desc	Net Area	Gross A	F. Area	Sz Adj A	Rate AV	Undepr Val
FFL	FIRST FLR	1,052	1,052	1,052	1,052	242.83	255,457
GAR	GARAGE	450	450	0	0	84.99	38,246
OFP	OPEN FRM PRC	24	24	0	0	45.00	1,080
BMT	BASEMENT	1,052	1,052	0	0	60.71	63,867
CNP	CANOPY	72	72	0	0	34.01	2,449
	Building Totals	2,650	2,650	1,052	1,052		361,098
	Parcel Totals	2,650	2,650	1,052	1,052		361,098

Res Breakdown

Floor	No Unit	Rooms	Bdrms
U	1	5	2
Bld Total	1	5	2
Prcl Total	1	5	2

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	16.00x26.00	A	AV	2024	6.00	T	2%		1		1		1	2,100
Building Totals					Yard Item Appr				2,100		Special Feature Appr							2,100
Parcel Totals					Yard Item Appr				2,100		Special Feature Appr							2,100

Image

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: Jessica Marchant, Assessor

Date: February 5, 2025

Re: Abatement Recommendation

Reasons for abatement recommendation:
After review of two-family sales and correcting some data on the property card, an abatement is warrented.

Account: 4550 **Map/Lot:** 0063-00039

Owner: GT INVESTMENTS LLC

Property Location: 42 1/2 ABBOTT ST

Reason: Data Correction

2024 Assessment: $834,700 **Proposed 2024 Assessment:** $673,300

Total amount of abatement **$2566.26**

BOA Meeting Date: 03/06/2025

Abatement Request BOA Decision: ***APPROVED***

Abatement review and recommendation – Summary.

GT Investments LLC

42 ½ Abbott St

Acct #4550

Per sales report, no 2-Fam sales over $670k since 4/1/2023. Sales support abatement reduction. Dropped grade back to C, which is where it was pre-2022 (no explanation for the change in PRC notes), and the recent renovation was major but not a gut to the studs reno, backed off condition from EX to VG. Resultant corrected PRC value is $673,300. This is better supported by the sales report and is my recommendation for an abatement reduction.

R. Gagne

Two Family Sales after 4-1-2023

Location	Parcel ID	Sale Date	Sale Price	Qualified / Unqualified	Grade Cond	Assessed Value	LUC	Nbhd Code	Style	Fin Area	Year Built
593 SOUTH MAIN ST	0000A-00093	5/30/2024	$670,000	Q	C AV	$507,000	1402	NFM	FAMILY CONVE	2,720	1880
56-56A MANCHESTER ST	0064-00125	9/26/2023	$648,000	Q	C+ GD	$586,400	1402	MAM	FAMILY CONVE	3,144	1888
118-120 MAIN DUNSTABLE RD	0088-00002	7/31/2024	$640,000	Q	C AV	$474,400	1402	NFM	FAMILY FLAT	2,200	1970
41 CONCORD ST	0047-00005	5/29/2024	$635,000	Q	B- AV	$676,400	1402	EGM	FAMILY CONVE	2,757	1890
20-22 KINGSTON DR	0104-00098	5/30/2024	$635,000	Q		$559,200	1402	MAM	FAMILY FLAT	2,496	1962
243-245 PINE ST	0101-00021	4/23/2024	$630,000	Q		$610,500	1402	MFM	FAMILY DUPLE	2,496	2001
54 ABBOTT ST	0063-00003	5/19/2023	$622,000	Q		$609,400	1402	MFM	FAMILY CONVE	1,851	1843
16 STARK ST	0065-00072	7/10/2023	$601,000	Q		$585,600	1402	EGM	FAMILY FLAT	2,298	1900
32 FAIRMOUNT ST	0070-00039	11/2/2023	$580,000	Q		$520,800	1402	NFM	FAMILY CONVE	2,182	1950
23C-D HUNT ST	0102-00033	1/8/2024	$580,000	Q		$517,200	1402	NFM	FAMILY DUPLE	2,640	1976
6-8 MULVANITY ST	0028-00044	6/26/2024	$575,000	Q		$518,500	1402	MAM	FAMILY FLAT	2,016	1930
18 SOUTH ST	0037-00008	8/30/2024	$575,000	Q		$506,000	1402	MFM	FAMILY FLAT	2,856	1930
160 AMHERST ST	0061-00125	5/23/2023	$570,000	Q		$525,400	1402	MAM	FAMILY FLAT	2,322	1900
114-116 MAIN DUNSTABLE RD	0088-00004	10/27/2023	$570,000	Q		$545,300	1402	MFM	FAMILY FLAT	2,200	1970
6-8 HIGHLAND ST	0068-00077	4/21/2023	$569,000	Q		$642,700	1402	MFM	FAMILY CONVE	3,413	1900
357 MAIN ST	0108-00099	8/5/2024	$560,000	Q		$474,600	1402	EFM	FAMILY FLAT	1,824	1930
21A-21B PERRY AVE	0121-00051	9/25/2024	$545,000	Q		$497,400	1402	EFM	FAMILY DUPLE	1,750	1920
52-521/2 GILMAN ST	0094-00065	5/30/2024	$542,000	Q		$466,900	1402	EAM	FAMILY DUPLE	2,190	1900
92-921/2 ALLDS ST	0019-00006	3/13/2024	$540,000	Q		$521,300	1402	MAM	FAMILY FLAT	2,496	1939
75 ASH ST	0084-00049	8/16/2024	$535,000	Q		$489,600	1402	MFM	FAMILY CONVE	2,013	1890
64-641/2 BLOSSOM ST, Unit ;81	0094-00079	8/21/2024	$530,000	Q		$568,700	1402	MAM	FAMILY DUPLE	2,656	1920
35-37 NORTON ST	0044-00084	9/13/2024	$530,000	Q		$479,800	1402	MAM	FAMILY FLAT	1,993	1910
3 KINSLEY ST	0082-00004	2/23/2024	$525,000	Q		$461,300	1402	MFM	FAMILY FLAT	2,488	1880
7 RITTER ST	0094-00117	1/10/2024	$520,000	Q		$514,300	1402	EFM	FAMILY FLAT	2,568	1930
15 PRESCOTT ST	0062-00023	2/5/2024	$517,000	Q		$459,000	1402	MFM	FAMILY CONVE	2,463	1900
2 STARK ST	0065-00095	7/31/2024	$515,000	Q		$527,000	1402	EGM	FAMILY CONVE	2,306	1885
64 SAWYER ST	0093-00041	7/6/2023	$515,000	Q		$460,700	1402	EAM	FAMILY CONVE	1,777	1930
131 LAKE ST	0093-00003	7/13/2023	$515,000	Q		$525,000	1402	MFM	FAMILY FLAT	2,551	1934
39 VINE ST	0083-00095	6/11/2024	$510,000	Q		$465,400	1402	MFM	FAMILY CONVE	1,641	1900
2 BENNETT ST	0062-00091	12/28/2023	$510,000	Q		$508,900	1402	NFM	FAMILY CONVE	2,646	1900
132 LEDGE ST, Unit ;120	0087-00119	6/8/2023	$508,000	Q		$510,000	1402	MFM	FAMILY CONVE	1,705	1935
53 KING ST	0013-00033	9/25/2023	$505,000	Q		$456,100	1402	MAM	FAMILY CONVE	1,764	1922
65 HARBOR AVE	0018-00028	4/24/2024	$501,000	Q		$435,800	1402	MAM	FAMILY CONVE	1,828	1892
1 KINSLEY ST	0082-00003	8/11/2023	$500,000	Q		$493,300	1402	MFM	FAMILY CONVE	3,000	1880
35 TYLER ST	0030-00052	6/2/2023	$500,000	Q		$498,900	1402	MFM	FAMILY FLAT	1,744	1890
4 BRUCE ST	0062-00006	6/12/2023	$500,000	Q		$494,000	1402	MFM	FAMILY FLAT	2,184	1900
146 1/2 KINSLEY ST	0091-00014	6/26/2024	$500,000	Q		$497,100	1402	MFM	FAMILY FLAT	2,496	1914
3-5 SOUTH ST	0035-00044	7/9/2024	$490,000	Q		$466,800	1402	MFM	FAMILY DUPLE	2,565	1890
1-3 CIRCLE AVE	0009-00017	4/15/2024	$485,000	Q		$459,800	1402	NAM	FAMILY CONVE	1,888	1910
18 RUSSELL ST	0092-00112	4/21/2023	$480,000	Q		$498,000	1402	NFM	FAMILY CONVE	1,885	1920
83 ARLINGTON ST	0013-00307	7/7/2023	$477,000	Q		$520,400	1402	MAM	FAMILY FLAT	2,442	1920
90 PALM ST	0096-00027	11/17/2023	$467,534	Q		$486,500	1402	MFM	FAMILY FLAT	2,264	1900

Two Family Sales after 4-1-2023

Location	Parcel ID	Sale Date	Sale Price	Qualified / Unqualified	Assessed Value	LUC	Nbhd Code	Style	Fin Area	Year Built
54 KINSLEY ST	0096-00024	5/1/2023	$467,534	Q	$514,800	1402	MFM	FAMILY FLAT	2,985	1910
14 ABBOTT ST	0067-00034	4/28/2023	$465,000	Q	$485,600	1402	MF	FAMILY CONVE	1,599	1842
41 CHESTNUT ST, Unit A & B	0083-00008	8/2/2024	$465,000	Q	$499,800	1402	MFM	FAMILY DUPLE	2,512	1900
40 UNDERHILL ST	0013-00315	12/26/2023	$460,000	Q	$504,400	1402	NFM	FAMILY CONVE	1,380	1950
41 FAIRMOUNT ST	0127-00003	8/7/2023	$450,000	Q	$506,500	1402	NFM	FAMILY CONVE	2,304	1930
52 1/2 WORCESTER ST	0036-00023	10/2/2023	$450,000	Q	$448,500	1402	MFM	FAMILY FLAT	1,728	1900
75 WHITNEY ST	0042-00251	6/28/2024	$440,000	Q	$355,400	1402	FHM	FAMILY CONVE	1,410	1880
10 ROSS ST	0095-00027	6/2/2023	$431,000	Q	$479,100	1402	MAM	FAMILY CONVE	1,764	1956
94 LEDGE ST	0087-00015	8/2/2023	$430,000	Q	$351,000	1402	MFM	FAMILY CONVE	1,399	1890
12 BURKE ST	0015-00035	6/3/2023	$430,000	Q	$428,000	1402	NFM	FAMILY DUPLE	1,523	1975
30 MCKEAN ST	0020-00004	7/22/2024	$415,000	Q	$409,600	1402	MAM	FAMILY CONVE	1,568	1900
48 HARBOR AVE	0019-00074	2/8/2024	$412,534	Q	$377,500	1402	MAM	FAMILY CONVE	1,220	1875
15 SALEM ST	0042-00094	10/21/2023	$410,000	Q	$423,100	1402	FHM	FAMILY CONVE	2,189	1900
3 PAIGE AVE	0045-00138	12/28/2023	$410,000	Q	$427,000	1402	FHM	FAMILY CONVE	1,860	1900
2 DICKERMAN ST	0002-00055	1/4/2024	$410,000	Q	$405,300	1402	NAM	FAMILY CONVE	1,473	1954
3 CROSS ST	0042-00076	4/7/2023	$410,000	Q	$449,100	1402	FHM	FAMILY FLAT	2,328	1900
3 MIDDLE ST	0097-00050	2/6/2024	$405,000	Q	$397,900	1402	MFM	FAMILY CONVE	1,388	1890
11 MERRIMACK ST	0067-00036	7/29/2024	$395,000	Q	$403,800	1402	MAM	FAMILY CONVE	1,461	1900
14 PLEASANT ST	0081-00046	2/20/2024	$395,000	Q	$379,200	1402	MFM	FAMILY CONVE	2,024	1900
30-301/2 VINE ST	0083-00017	12/13/2023	$390,000	Q	$413,200	1402	MFM	FAMILY CONVE	1,555	1920
109B ASH ST	0099-00026	4/17/2023	$388,000	Q	$417,500	1402	MFM	FAMILY CONVE	1,880	1900
3 EDWARDS ST, Unit ;303-304	0122-00302	6/30/2023	$387,000	Q	$401,900	1402	NFM	FAMILY CONVE	1,333	1920
7-9 MORRILL ST	0043-00055	2/16/2024	$380,000	Q	$401,800	1402	FHM	FAMILY DUPLE	2,077	1910
12 CROWN ST	0026-00022	8/30/2024	$380,000	Q	$366,100	1402	MFM	FAMILY FLAT	1,749	1900
4-6 FOSTER CT, Unit ;20-130	0044-00129	4/4/2024	$350,000	Q	$379,000	1402	FHM	FAMILY CONVE	2,027	1800
11 LOCUST ST	0068-00061	7/10/2024	$340,000	Q	$359,700	1402	MFM	FAMILY CONVE	1,507	1890
15-151/2 STEVENS AVE	0085-00046	9/13/2024	$272,533	Q	$299,000	1402	MFM	FAMILY CONVE	1,296	1900

Abatement Information Sheet

Account Number: 4550

Address: 42 1/2 ABBOTT ST

Owner: GT INVESTMENTS LLC

2024 Assessment: $834,700 **Applicant's Opinion of Value:** $625,000

Application Information:

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

Town Parcel ID# 4550 Appeal Year Market Value $ 625,000

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

(1.) OUR OWN BANK ASSESSED THE VALUE OF OUR PROPERTY AT $479,500, SO HOW CAN THE VALUE JUMP $355,200 IN 6 MONTHS. (2.) THE CITY ASSESSED A 3 FAMILY NEAR OUR PROPERTY (5994, 0067-00077) AT $705,800. (3.) THE CITY ASSESSED A 2 FAMILY NEAR OUR PROPERTY (19932-0019-00030) AT $547,000. (4.) THE CITY ASSESSED A 2 FAMILY NEAR OUR PROPERTY (7982-0062-00024) AT $600,000.

SEE ATTACHED..

(5.) THE CITY HAS ASSESSED OUR PROPERTY THE HIGHEST AMOUNT IN THE WHOLE SURROUNDING AREA (SEE CITY RECORDS). MORE THAN ALL 3 FAMILIES. HERE ARE A FEW MORE EXAMPLES: 3904 0010-00043 ($521,600)
12576 0062-00189 ($592,600)

(6.) THE PROPERTY RIGHT NEXT TO US, 42 ABBOTT ST, IS A 5 FAMILY AND IT WAS ASSESSED AT $570,500. (PROPERTY 0063-00040). NOW IS OUR 2 FAMILY ASSESSED AT 834,700? THAT IS A DIFFERENCE OF $264,200.

~~7. THE CITY IN OUR RECENT ASSESSMENT LISTS OUR PROPERTY WITH 10 BEDROOMS WE ONLY HAVE 7 BEDROOMS. INCORRECT ASSESSMENT. SEE THE BANK APPRAISAL ASSESSMENT THAT SAYS 42 1/2 ABBOTT HAS 6 BEDROOMS. WE ADDED 1 BEDROOM IN THE RENOVATION PROCESS. THIS 7TH BEDROOM WAS APPROVED BY THE CITY.~~

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
0067-00034	14 ABBOTT ST	$465,000 / 4/28/23		485,600
0002-00033	23 CD HUNT ST.	$580,000 / 1/9/24	$3,790	517,200
0082-00004	3 KINSLEY ST.	$525,000 / 3/1/24	$3,900	461,300
0062-00023	15 PRESCOTT ST	$517,000 / 2/5/24	$3900	459,000
0084-00117	7 RITTER ST	$520,000 / 1/10/24	$3,675	514,300

Assessor Reasoning

Room and bedroom count were corrected (no value change).

Data changes that were made during the revaluation process were reversed: grade and condition.

Two-family sales were reviewed.

A 2024 abatement is warranted.

Assessor Recommendation

To grant the abatement to the value of $673,300.

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location
0063	00039			0063-00039	42 1/2 ABBOTT ST

Nashua
Acct: 4550

Card: 1 of 1 | Total Card | Total Parcel
ASSESSED 834,700 / 834,700

PROPERTY LOCATION
42 1/2 ABBOTT ST
NASHUA, NH

OWNERSHIP
GT INVESTMENTS LLC
PO BOX 283
NASHUA, NH 03061

Occ | Type

PREVIOUS OWNER
BISSONNETTE REV TR, THE JAMES A & ELIZABETH J
BISSONNETTE, JAMES A & ELIZABETH J, TEES
3 FURNIVAL RD, UNIT 116
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION
This parcel contains 7478.00000 SF of land mainly classified as 2 UNITS It has 1 building(s) first built in 1890 with a total of 2,930 square feet. There are 2 living unit(s), 2 Baths, 15 Rooms, and 10 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	FAIR	Zone 1	RB	
F. Haz		Zone 2		
Topo	V142 - LEVEL LOW	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
1402	694,700	1,400	7,478.00	138,600	834,700
Building Total	694,700	1,400	7,478.00	138,600	834,700
Parcel Total	694,700	1,400	7,478.00	138,600	834,700
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	284.88	Tot Val SF/Prcl	284.88

LEGAL DESCRIPTION
Desc U SALE , CHANGE PRIOR TO 4/1/24

Lot Size	
Total Land	
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1402	694,700	1,400	7,478	138,600	834,700	834,700	Year End Roll 2024	12/12/2024
2023	FV	1402	373,300	1,500	7,478	110,800	485,600	485,600	Year End Roll 2023	12/05/2023
2022	FV	1402	373,300	1,500	7,478	110,800	485,600	485,600	Year End Roll 2022	11/15/2022
2021	FV	1402	214,500	1,500	7,478	73,900	289,900	289,900	System Roll for 2021	11/15/2021
2020	FV	1402	214,500	1,500	7,478	73,900	289,900	289,900	Year End Roll	11/12/2020
2019	FV	1402	214,500	1,500	7,478	73,900	289,900	289,900	Year End Roll	03/04/2020
2018	PATR	1402	214,500	1,500	7,478	73,900	289,900	289,900	Corrects for Assessor	01/09/2019
2017	FV	1402	114,200	900	7,478	78,000	193,100	193,100	Year End Roll	11/06/2017
2016	FV	1402	114,200	900	7,478	78,000	193,100	193,100	Year End Roll	11/16/2016
2015	FV	1402	111,900	0	7,478	78,000	189,900	189,900		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BISSONNETTE REV TR, THE JAME	9719-2587	W	08/07/2023	439,000	No	8	OR	
BISSONNETTE, JA & EJ REV TRUS	9054-2575	Q	03/07/2018	0	No		Y	DEED INCLUDES 3760 3748 3762 & 4550
BISSONNETTE, JAMES A	9048-0931	Q	02/05/2018	0	No		T	DEED INCLUDES 3760 3748 3762 & 4550
	2732-728	W	11/06/1979	0	No			JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/14/2023	23-3766	Plumbing Only		11/16/2023	C	RENOVATION TO	
11/14/2023	23-3767	Mechanical Onl		11/16/2023	C	REMODEL 2 NEW	
10/18/2023	23-3381-03	Electrical Only		10/20/2023	C	2600 SQ FT OF E	
10/13/2023	23-3381-01	Mechanical Onl		10/17/2023	C	TWO GAS STOVE	
10/13/2023	23-3381	Alteration	225,000	03/04/2024	C	REPLACE WINDO	
10/13/2023	23-3381-02	Plumbing Only		10/17/2023	C	10 PLUMBIGN PE	
11/01/2019	201903194	MECHANICAL (		12/23/2019	C		
02/23/2017	201700475	ELECTRICAL C		03/21/2017	C		
06/28/2016	201601905	ELECTRICAL C		07/14/2016	C		
01/28/2013	201300120	MECHANICAL (		02/05/2013	C		

ACTIVITIES

Date	Result	By
06/26/2024	Field Review	Sandra Schmu
03/04/2024	Review	Jessica Marcha
01/25/2024	Meas+1Visit	Josh Berlo (VS
11/27/2023	MLS VERIFIED	Richard Vincen
05/19/2022	Field Review	June Perry (VG
12/14/2021	Meas+List	Adam Natal (V
06/15/2020	Meas+1Visit	Rob Tolland (V
12/11/2019	AERIAL V NC	Lynn Cameron
07/16/2018	Field Review	Doug R-KRT
03/09/1991	Meas+List	CD
02/09/1991	Meas/Info Dr	RK

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1037071.55523177
GIS Coord 2
98254.59345433
Insp Date
06/26/2024

PRINT

Date	Time
2/5/2025	12:07 pm

TAX YEAR
2024

USER DEFINED

PriorID1a
Nashua PID
63-39
Plan #
PriorID1b
PriorID2b
PriorID3b
42 1/2
Code Date
8/11/2016
Code Status
OPEN
Nashua Ward
3
Assessor Map

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
1402	2 UNITS	1	7,478		SF	SITE	1		20.55	18.53	MFM	0.9								138,600			0	14	1	138,600	
	Total AC/HA		0.1717		Total SF/SM		7,478.00		Parcel LUC	1402 - 2 UNITS				P. NBC Desc		MULTI FAIR -			Tot	138,600		Tot	0		Tot	138,600	

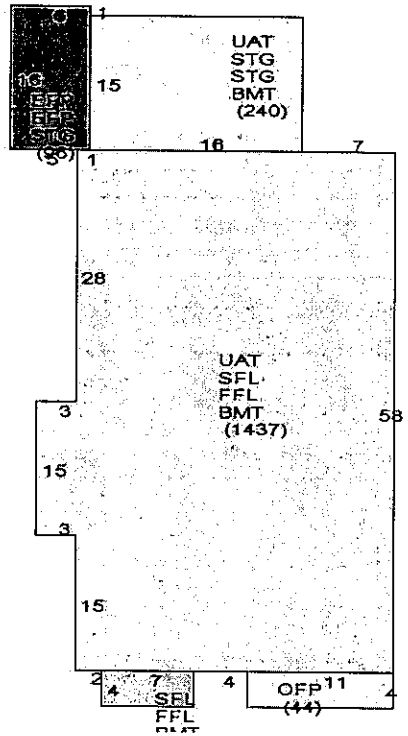
Disclaimer: This Information is believed to be correct but is subject to change and is not guaranteed

Comments

Parcel ID 0063-00039

/24 MAJOR RENOV AFTER 2023 SALE, DONE 4/24; 1/24 SALES REVIEW. 2024 renovations complete: new windows, Kitchen and Bath renos, add 4th BR in unit B, Kits G, BAs G, add BR. close BP JM24---CHNG 6X16 WDK/OFP/STG TO EFP/EFP/STG & ADD SHD1 PER 2016 PHOTO GT16---8FT D-DRMR IN ATTIC A = 6RMS 2 BDR NO RENT UP=GAS STEAM FUS=APT=IA

NOTIFIED CODE 8/11/2016 - CHNG WDK/OFP TO EFP- POSSIBLE WORK DONE W/O BP



Exterior Information

Type	09 - FAMILY FLAT	
Stry Hght	2A - 2 STORIES AT	
(Liv) Units	2	Tot 2
Found	3 - BRK/STONE	
Frame	1 - WOOD	
P. Wall	4 - VINYL	
Sec Wall		0%
Roof Str	1 - GABLE	
Roof Cvr	1 - ASPHALT	
Color	WHITE	

Interior Information

Avg Ht / Fl		
P. Int Wall	2 - PLASTER	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	2 - SOFTWOOD	
Sec Floor	4 - CARPET	50%
Bmt Floors		
Electric	3 - TYPICAL	
Insulation	2 - TYPICAL	
Int Vs Ext		
Heat Fuel	2 - GAS	
Heat Type	1 - FORCED H/A	
# Heat Sys	2	
Heated %	100	AC %
Sol HW %		Ctrl Vac %
Com Wall %		Sprink %

Bath Features

Full Bath	2	G - GOOD
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	2	G - GOOD
Add Kit.	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	EX - Excellent	10
Functional		
Economic		
Special		
Override		
Total		10%

General Information

Grade	C+ - AVG. (+)		
Year Blt	1890	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	200.00	Depr %	10%
Size Adj	0.86749	Depr	77,187
Con Adj	1.00000	Depr'd Total	694,680
Adj Prc	$ 173.50	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 0
Other Feat	$ 41,800	Final Total	$ 694,700
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 694,700
LUC Ft.	1.0000	Total $/SF	$ 237.10
Adj Tot (RCN)	771,867	Undepr $/SF	190.85000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,465	1,465	1,465	1,465	173.51	254,178
SFL	SECOND FLR	1,465	1,465	1,465	1,465	173.51	254,178
STG	STORAGE	576	576	0	0	20.65	11,894
UAT	UNF ATC	335	1,677	0	335	173.50	58,192
OFP	OPEN FRM PRC	44	44	0	0	39.55	1,740
BMT	BASEMENT	1,705	1,705	0	0	43.37	73,946
EFP	ENCL PORCH	192	192	0	0	49.84	9,569
	Building Totals	5,782	7,124	2,930	3,265		663,697
	Parcel Totals	5,782	7,124	2,930	3,265		663,697

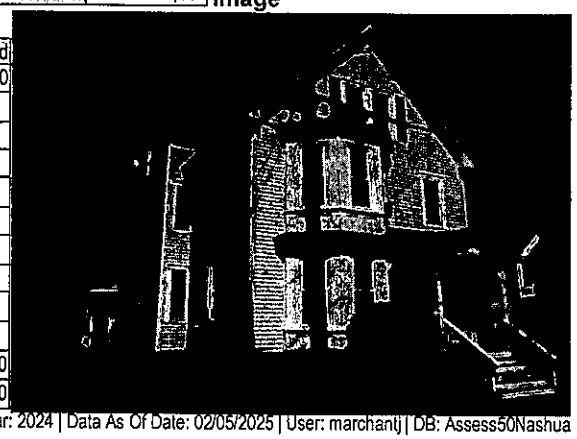
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	5	4
	2	5	3
Bld Total	3	15	10
Prcl Total	3	15	10

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	120.00	A	AV	2004	15.00	T	20%		1		1		1	1,400
	Building Totals				Yard Item Appr				1,400			Special Feature Appr						1,400
	Parcel Totals				Yard Item Appr				1,400			Special Feature Appr						1,400

Image



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Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location
0063	00039			0063-00039	42 1/2 ABBOTT ST

Nashua
Acct: 4550

Card: 1 of 1 | Total Card | Total Parcel
ASSESSED 673,300 / 673,300

PROPERTY LOCATION
42 1/2 ABBOTT ST
NASHUA, NH

OWNERSHIP
GT INVESTMENTS LLC
PO BOX 283
NASHUA, NH 03061

Occ		Type	

PREVIOUS OWNER
BISSONNETTE REV TR, THE JAMES A & ELIZABETH J
BISSONNETTE, JAMES A & ELIZABETH J, TEES
3 FURNIVAL RD, UNIT 116
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION
This parcel contains 7478.00000 SF of land mainly classified as 2 UNITS It has 1 building(s) first built in 1890 with a total of 2,930 square feet. There are 2 living unit(s), 2 Baths, 10 Rooms, and 7 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	FAIR	Zone 1	RB	
F. Haz		Zone 2		
Topo	V142 - LEVEL LOW	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
1402	533,300	1,400	7,478.00	138,600	673,300
Building Total	533,300	1,400	7,478.00	138,600	673,300
Parcel Total	533,300	1,400	7,478.00	138,600	673,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	229.80	Tot Val SF/Prcl	229.80

LEGAL DESCRIPTION
Desc U SALE , CHANGE PRIOR TO 4/1/24

Lot Size	
Total Land	
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	EX	1402	694,700	1,400	7,478	138,600	834,700	834,700	Year End Roll 2024	12/12/2024
2024	FV	1402	694,700	1,400	7,478	138,600	834,700	834,700	Year End Roll 2024	12/12/2024
2023	FV	1402	373,300	1,500	7,478	110,800	485,600	485,600	Year End Roll 2023	12/05/2023
2022	FV	1402	373,300	1,500	7,478	110,800	485,600	485,600	Year End Roll 2022	11/15/2022
2021	FV	1402	214,500	1,500	7,478	73,900	289,900	289,900	System Roll for 2021	11/15/2021
2020	FV	1402	214,500	1,500	7,478	73,900	289,900	289,900	Year End Roll	11/12/2020
2019	FV	1402	214,500	1,500	7,478	73,900	289,900	289,900	Year End Roll	03/04/2020
2018	PATR	1402	214,500	1,500	7,478	73,900	289,900	289,900	Corrects for Assessor	01/09/2019
2017	FV	1402	114,200	900	7,478	78,000	193,100	193,100	Year End Roll	11/06/2017
2016	FV	1402	114,200	900	7,478	78,000	193,100	193,100	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BISSONNETTE REV TR, THE JAME	9719-2587	W	08/07/2023	439,000	No	8	OR	
BISSONNETTE, JA & EJ REV TRUS	9054-2575	Q	03/07/2018	0	No		Y	DEED INCLUDES 3760 3748 3762 & 4550
BISSONNETTE, JAMES A	9048-0931	Q	02/05/2018	0	No		T	DEED INCLUDES 3760 3748 3762 & 4550
	2732-728	W	11/06/1979	0	No			JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/14/2023	23-3766	Plumbing Only		11/16/2023	C	RENOVATION TO	
11/14/2023	23-3767	Mechanical Onl		11/16/2023	C	REMODEL 2 NEW	
10/18/2023	23-3381-03	Electrical Only		10/20/2023	C	2600 SQ FT OF E	
10/13/2023	23-3381-01	Mechanical Onl		10/17/2023	C	TWO GAS STOVE	
10/13/2023	23-3381	Alteration	225,000	03/04/2024	C	REPLACE WINDO	
10/13/2023	23-3381-02	Plumbing Only		10/17/2023	C	10 PLUMBIGN PE	
11/01/2019	201903194	MECHANICAL (		12/23/2019	C		
02/23/2017	201700475	ELECTRICAL C		03/21/2017	C		
06/28/2016	201601905	ELECTRICAL C		07/14/2016	C		
01/28/2013	201300120	MECHANICAL (		02/05/2013	C		

ACTIVITIES

Date	Result	By
02/04/2025	ABATE REVIEW	Robert Gagne
06/26/2024	Field Review	Sandra Schmu
03/04/2024	Review	Jessica Marcha
01/25/2024	Meas+1Visit	Josh Berlo (VS
11/27/2023	MLS VERIFIED	Richard Vincen
05/19/2022	Field Review	June Perry (VG
12/14/2021	Meas+List	Adam Natal (V
06/15/2020	Meas+1Visit	Rob Tolland (V
12/11/2019	AERIAL V NC	Lynn Cameron
07/16/2018	Field Review	Doug R-KRT
03/09/1991	Meas+List	CD

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1037071.55523177
GIS Coord 2
98254.59345433
Insp Date
06/26/2024

PRINT

Date	Time
2/5/2025	12:09 pm

TAX YEAR
2025

USER DEFINED

PriorID1a
Nashua PID
63-39
Plan #
PriorID1b
PriorID2b
PriorID3b
42 1/2
Code Date
8/11/2016
Code Status
OPEN
Nashua Ward
3
Assessor Map

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
1402	2 UNITS	1	7,478		SF	SITE	1		0.45	18.53	MFM	0.9								138,600			0	14	1	138,600	
Total AC/HA			0.1717	Total SF/SM			7,478.00	Parcel LUC	1402 - 2 UNITS				P. NBC Desc	MULTI FAIR -					Tot	138,600		Tot	0		Tot	138,600	

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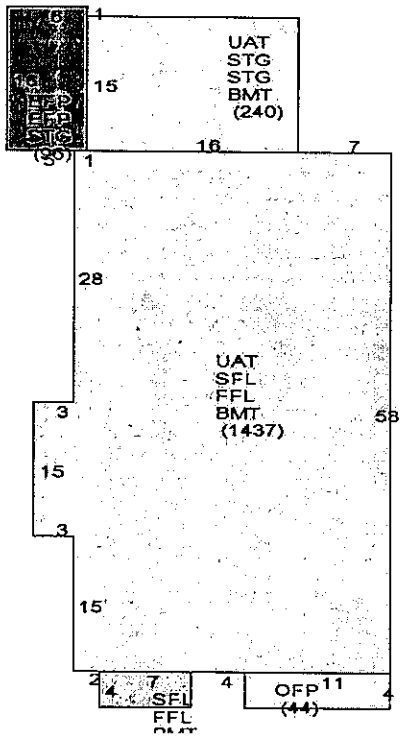
Comments

Parcel ID 0063-00039

/24 MAJOR RENOV AFTER 2023 SALE, DONE 4/24; 1/24 SALES REVIEW. 2024 renovations complete: new windows, Kitchen and Bath renos, add 4th BR in unit B, Kits G, BAs G, add BR. close BP JM24---CHNG 6X16 WDK/OFP/STG TO EFP/EFP/STG & ADD SHD1 PER 2016 PHOTO GT16---8FT D-DRMR IN ATTIC A = 6RMS 2 BDR NO RENT UP=GAS STEAM FUS=APT=IA

NOTIFIED CODE 8/11/2016 - CHNG WDK/OFP TO EFP- POSSIBLE WORK DONE W/O BP



Exterior Information

Type	09 - FAMILY FLAT	
Stry Hght	2A - 2 STORIES AT	
(Liv) Units	2 Tot 2	
Found	3 - BRK/STONE	
Frame	1 - WOOD	
P. Wall	4 - VINYL	
Sec Wall		0%
Roof Str	1 - GABLE	
Roof Cvr	1 - ASPHALT	
Color	WHITE	

Bath Features

Full Bath	2	G - GOOD
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	2	G - GOOD
Add Kit.	0	

Depreciation

Phys Con	VG - Very Good	24
Functional		
Economic		
Special		
Override		
Total		24%

General Information

Grade	C - AVERAGE		
Year Blt	1890	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Interior Information

Avg Ht / Fl		
P. Int Wall	2 - PLASTER	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	2 - SOFTWOOD	
Sec Floor	4 - CARPET	50%
Bmt Floors		
Electric	3 - TYPICAL	
Insulation	2 - TYPICAL	
Int Vs Ext		
Heat Fuel	2 - GAS	
Heat Type	1 - FORCED H/A	
# Heat Sys	2	
Heated %	100	AC %
Sol HW %		Ctrl Vac %
Com Wall %		Sprink %

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	200.00	Depr %	24%
Size Adj	0.86749	Depr	168,408
Con Adj	1.00000	Depr'd Total	533,290
Adj Prc	$ 173.50	Juris Ft	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 38,000	Final Total	$ 533,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 533,300
LUC Ft.	1.0000	Total $/SF	$ 182.01
Adj Tot (RCN)	701,698	Undepr $/SF	173.50000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,465	1,465	1,465	1,465	173.50	254,178
SFL	SECOND FLR	1,465	1,465	1,465	1,465	173.50	254,178
STG	STORAGE	576	576	0	0	20.65	11,894
UAT	UNF ATC	335	1,677	0	335	173.50	58,192
OFP	OPEN FRM PRC	44	44	0	0	39.55	1,740
BMT	BASEMENT	1,705	1,705	0	0	43.37	73,946
EFP	ENCL PORCH	192	192	0	0	49.84	9,569
	Building Totals	5,782	7,124	2,930	3,265		663,696
	Parcel Totals	5,782	7,124	2,930	3,265		663,696

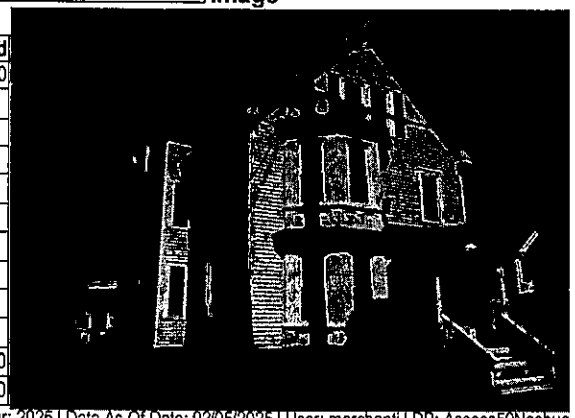
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	5	4
	1	5	3
Bld Total	2	10	7
Prcl Total	2	10	7

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	120.00	A	AV	2004	15.00	T	20%		1		1		1	1,400
	Building Totals				Yard Item Appr				1,400		Special Feature Appr							1,400
	Parcel Totals				Yard Item Appr				1,400		Special Feature Appr							1,400

Image



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THE CITY OF NASHUA

"The Gate City"

[Administrative Services Division]
[Assessing Department]

Mary Ann Whittaker, Trustee
The Whittaker Family Revocable Trust
36 Doggett Ln
Nashua, NH 03064

Re: RSA 76-16 Property Tax Abatement
36 Doggett Ln
Account #41696
Parcel ID 0000G-00007-36

Dear Ms. Whittaker:

The City of Nashua, Board of Assessors ("City") has received your RSA 76:16 Property Tax Abatement Application for tax year 2024 on the above noted property. The statutory deadline for such an appeal in this tax year is March 17, 2025, and the request was timely.

I – Reason(s) for Appeal
The Taxpayer filed an abatement based on over-assessment of the property.

II – Local Review Conducted
The taxpayer provides a list of five sales from within the same condominium complex. Two of these sales are older sales that are not comparable to the market at the April 1, 2024 effective date for the 2024 tax year. Of the three sales that have a more contemporary sale date, two are of much smaller units (965 SF versus subject's 1,828 SF) and the one sale of the same size unit was determined to be a non-arms-length estate sale (one of the parties to the sale was reported to be an heir of a deceased owner).

Due to a lack of similar sized arms-length unit sales in the subject project, the City has searched for sales of similar size and age (within 10% of 1,828 SF and built in the 1980's) detached condo units outside the subject project. Several such sales were found and are listed in the table on the following page. These sales have an average price per square foot of $252.

In addition to being the largest style unit in the project, this unit is unique in that it features an oversized attached garage (16' by 37' = 592 SF) newly constructed in 2023. Per the assessing tables, a detached garage contributes 35% of the base rate per SF for living area. Therefore, a contributory value of $88.20 per SF, or $52,200 is estimated for the new garage. Adding this amount to the $460,700 value for the base unit ($252 X 1,828 SF = $460,700 rounded) results in a reasonable and supported estimated value of $512,900 for the subject unit, including the new oversize garage.

Location	Sale Date	Sale Price	Price per SF	Nbhd Code	Style / Type	Fin Area	Year Built
9 FENWICK ST, Unit U-96	7/17/2023	$430,000	$230.93	CTRY	DETACH	1,862	1986
44 NORMA DR, Unit U-40	12/14/2023	$405,000	$227.66	HL1	DETACH	1,779	1986
8 SHAKER PL, Unit U-3	5/20/2024	$520,000	$285.09	HOLD	DETACH	1,824	1989
3 RYE PL, Unit U-68	2/29/2024	$481,000	$263.71	HOLD	DETACH	1,824	1987
11 CARLENE DR, Unit U-5	2/22/2024	$424,500	$254.80	WIND	DETACH	1,666	1984
9 GUILFORD LN, Unit U-24	7/12/2023	$470,000	$262.28	WP	DETACH	1,792	1982
7 PITFORD WAY, Unit U-32	4/5/2023	$410,000	$244.05	WP	DETACH	1,680	1983
6 PITFORD WAY, Unit U-33	11/17/2023	$425,000	$252.68	WP	DETACH	1,682	1983
9 BEAUJOLAIS DR, Unit U-61	6/5/2023	$410,000	$246.69	WYND	DETACH	1,662	1987
	Average:	$441,722	$251.99				

III – Conclusions

The Taxpayer's claim that the assessment should be reduced was found to have merit. The Taxpayer's abatement request is GRANTED to a revised assessed value of $512,900.

On behalf of the Board of Assessors.

Robert J. Gagne
Chief Assessor

Location	Sale Date	Sale Price	Price per SF	Nbhd Code	Style / Type	Fin Area	Year Built
9 FENWICK ST, Unit U-96	7/17/2023	$430,000	$230.93	CTRY	DETACHED N/L	1,862	1986
44 NORMA DR, Unit U-40	12/14/2023	$405,000	$227.66	HL1	DETACHED N/L	1,779	1986
8 SHAKER PL, Unit U-3	5/20/2024	$520,000	$285.09	HOLD	DETACHED N/L	1,824	1989
3 RYE PL, Unit U-68	2/29/2024	$481,000	$263.71	HOLD	DETACHED N/L	1,824	1987
11 CARLENE DR, Unit U-5	2/22/2024	$424,500	$254.80	WIND	DETACHED N/L	1,666	1984
9 GUILFORD LN, Unit U-24	7/12/2023	$470,000	$262.28	WP	DETACHED N/L	1,792	1982
7 PITFORD WAY, Unit U-32	4/5/2023	$410,000	$244.05	WP	DETACHED N/L	1,680	1983
6 PITFORD WAY, Unit U-33	11/17/2023	$425,000	$252.68	WP	DETACHED N/L	1,682	1983
9 BEAUJOLAIS DR, Unit U-61	6/5/2023	$410,000	$246.69	WYND	DETACHED N/L	1,662	1987
	Average:	$441,722	$251.99				

Abatement Information Sheet

Account Number: 41696

Address: 36 DOGGETT LN

Owner: WHITTAKER FAMILY REV TRUST

WHITTAKER, MARY A TRUSTEE

2024 Assessment: $688,100 **Applicant's Opinion of Value:** $475,000

Application Information:

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

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

Town Parcel ID# 41696 Appeal Year Market Value $ 475,000

(Attach additional sheets if needed.)

the assessed value is grossly over the real market value. I've listed sales in section G to support this claim.

income producing property, list the comparable rental properties and their rents.
(Attach additional sheets if needed.)

	Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
165	41694	34 Doggett Lane	$375,000 / 2/14/2024		2 Bdrm
965	41387	15 Jeremy	$410,000 / 3/15/2024		2 Bdrm
505	41342	20 Jeremy	$380,000 / 1/20/2023		3 Bdrm
828	41389	17 Jeremy	415,000 / 5/9/2024		4 Bdrm
1505	41692	32 Doggett Lane	376,000 / 11/15/2021		3 Bdrm

Assessor Reasoning

See letter attached

Assessor Recommendation

To grant the abatement to the value of $512,900.

0000G	00007	36		0000G-00007-36	36 DOGGETT LN	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 41696	ASSESSED	688,100 /	688,100

PROPERTY LOCATION

36 DOGGETT LN
NASHUA, NH

OWNERSHIP

WHITTAKER FAMILY REV TRUST
WHITTAKER, MARY A TRUSTEE
36 DOGGETT LN
NASHUA, NH 03064-1181

Occ: Type:

PREVIOUS OWNER

WHITTAKER, MARY A
36 DOGGETT LN
NASHUA, NH 03064-1181

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1985 with a total of 1,828 square feet. There are 1 living unit(s), 2 Baths, 1 Half Bath, 6 Rooms, and 4 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int/Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util1	C - ALL	Dis 1	NASH	100.0
Util2		Dis 2		
Util3		Dis 3		
Census	GOOD	Zone 1	R18	
F/Haz		Zone 2		
Topo	V153 - LEVEL ROLL	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt	VF - VET CREDIT			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	688,100	0	0.00	0	688,100
Building Total	688,100	0	0.00	0	688,100
Parcel Total	688,100	0	0.00	0	688,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	376.42	Tot Val SF/Prc	376.42

LEGAL DESCRIPTION

Desc:

Lot Size	
Total Land	
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1021	688,100	0	0	0	688,100	688,100	Year End Roll 2024	12/12/2024
2023	FV	1021	490,600	0	0	0	490,600	490,600	Year End Roll 2023	12/05/2023
2022	FV	1021	453,900	0	0	0	453,900	453,900	Year End Roll 2022	11/15/2022
2021	FV	1021	298,200	0	0	0	298,200	298,200	System Roll for 2021	11/15/2021
2020	FV	1021	298,200	0	0	0	298,200	298,200	Year End Roll	11/12/2020
2019	FV	1021	298,200	0	0	0	298,200	298,200	Year End Roll	03/04/2020
2018	PATR	1021	298,200	0		0	298,200	298,200	Corrects for Assessor	01/09/2019
2017	FV	1021	233,700	0		0	233,700	233,700	Year End Roll	11/06/2017
2016	FV	1021	233,700	0		0	233,700	233,700	Year End Roll	11/16/2016
2015	FV	1021	226,600	0		0	226,600	226,600		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
WHITTAKER, MARY A	8447-2587	Q	07/17/2012	2,667	No		T	
WHITTAKER, MARY A	7124-2796	W	11/25/2003	230,000	No			JT
RYAN, DAVID M	4462-97		10/26/1987	129,000	No			PL. 16331
TRAVIS, CHRISTOPHER T & ANNE	3333-370		06/27/1985	113,000	No			
	3160-310		05/21/1984	98,600	No			AS JT PL. 16331

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/03/2021	21-3602-01	Electrical Only		01/25/2023	C	OUTLETS IN GAR	03/09/2022
08/19/2021	21-3602	Addition	25,000	01/25/2023	C	16' X 37' GARAGE	03/09/2022
05/20/2021	21-2092	Mechanical Only		05/20/2021	C	GAS PIPE MAIN L	
02/06/2018	201800339	MECHANICAL (		03/06/2018	C		
12/08/2015	201503096	PORCH -NEW,(	10,000	09/28/2016	C		

ACTIVITIES

Date	Result	By
10/16/2024	No Change	Nick Smith (VG
07/08/2024	Field Review	Angela Silva (V
05/20/2022	Field Review	Sandra Schmu
04/19/2022	City Data Ver	Jessica Marcha
03/09/2022	BP Prop Ins	Terri Sullivan (V
11/11/2021	BP Prop Ins	Josh Seymour
08/20/2021	AERIAL V NC	Lindsay Monaq
05/24/2021	BPclsd no vr	Mike Castillo (V
05/24/2021	AERIAL V NC	Lindsay Monag
04/27/2020	Meas+1Visit	Justyn Ainswor
07/30/2018	Field Review	Rob T-KRT

Patriot PROPERTIES INC.

User Account
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GIS Coord 2
103703.92445433
Insp Date
10/16/2024

PRINT

Date	Time
2/13/2025	3:43 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
G-7
Plan #
PriorID1b
PriorID2b
PriorID3b
36
Code Date
Code Status
Nashua Ward
2
Assessor Map
CG255

LAND SECTION

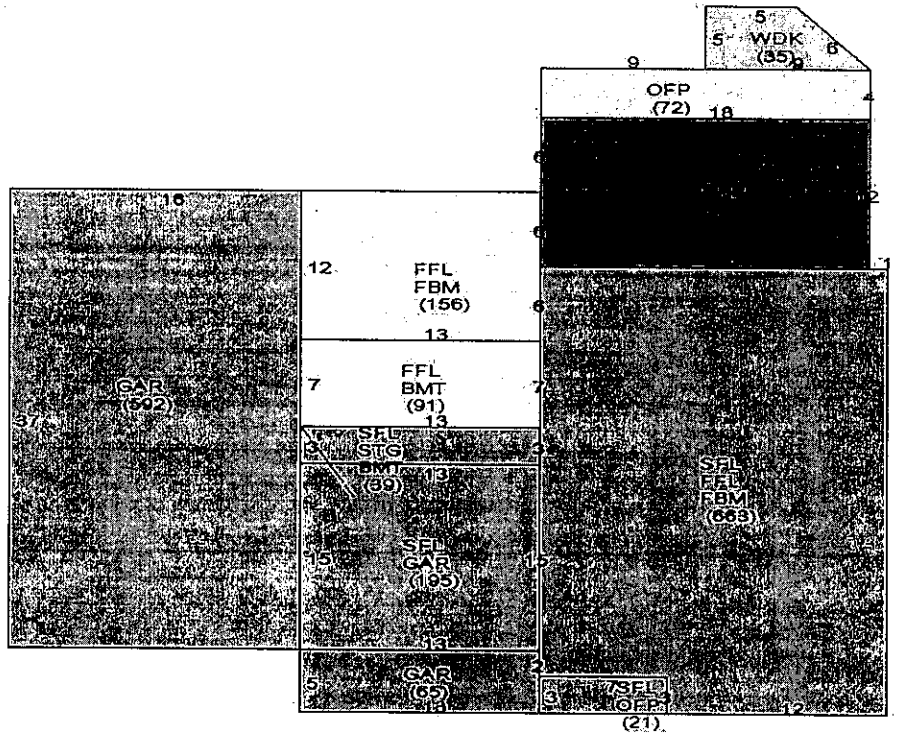
LUC	LUC Desc	Ft	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr.	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0		SF	SITE	1		0	0	HM	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	HEATHWOOD	Tot					0	Tot		0	Tot		0	

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

Comments

Parcel ID 0000G-00007-36

add new garage. Close BP. JM23---3/22: GAR. HAS DOOR & IS WRAPPED. 11/21: GAR. ADD-25% COMPLETE-NO ELECTRICAL YET. REMOVED WDK, ADDED EFP, OFP & NEW WDK, GT16 --- ADDED CENTRAL AIR GT12 -- ADD CONDO INFO-REMOVE LAND SF-TOTAL SHOWN ON Z ACCT 8/08 ND---MA=MARKET ADJUSTMENT RK TOOK INFO FROM MANAGER OVER PHONE 120491ST -- REMOVED MR GT06



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	2 - 2 STORIES		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P Wall %	2 - CLAPBOARD		
Sec Wall %			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	BEIGE		

Interior Information

Avg Ht / Fl			
P Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P Floor	4 - CARPET		
Sec Floor	5 - LINO/VINYL		25%
Bmt Floors	12 - CONCRETE		
Electric	3 - TYPICAL		
Insulation	2 - TYPICAL		
Int Vs Ext			
Heat Fuel	2 - GAS		
Heat Type	1 - FORCED H/A		
# Heat Sys	0		
Heated %	100	AC %	100
Soll W %		Ctrl Vac %	
Com Wall %		Sprink %	

Bath Features

Full Bath	2	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	1	A - AVERAGE
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	DET - DETACHED
Tot Units	
Floor	M - MULTI LEVL
% Owner	
Name	HM - HEATHWOOD

Depreciation

Phys Con	GD - Good	21.6
Functional		
Economic		
Special		
Override		
Total		21.6%

General Information

Grade	C+ - AVG. (+)		
Year Blt	1985	Eff Yr	
Alt LUC			
Juris %			
Con Mod			
L Sum			

Calc Ladder

Base Rate	255.00	Depr %	21.6%
Size Adj	0.92779	Depr	189,178
Con Adj	1.00000	Depr Total	686,644
Adj Prc	$ 236.59	Juris Ft	1.0000
Grade Ft	1.10000	Spec Features	$ 1,500
Other Feat	$ 46,904	Final Total	$ 688,100
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.2500	Assessed Val	$ 688,100
LUC Ft	1.0000	Total $/SF	$ 376.42
Adj Tot (RCN)	875,822	Undepr $/SF	260.24900

Sub Areas

Code	Desc	Net Area	Gross A	F. Area	Sz Adj A	Rate AV	Undepr Val
SFL	SECOND FLR	918	918	918	918	236.59	217,190
FFL	FIRST FLR	910	910	910	910	236.59	215,297
GAR	GARAGE	852	852	0	0	82.81	70,554
OFP	OPEN FRM PRC	93	93	0	0	30.56	2,842
BMT	BASEMENT	130	130	0	0	59.16	7,690
EFP	ENCL PORCH	216	216	0	0	48.89	10,560
FBM	FINISHED BMT	819	819	0	0	82.81	67,821
STG	STORAGE	39	39	0	0	38	1,475
WDK	WOOD DECK	35	35	0	0	26	893
	Building Totals	4,012	4,012	1,828	1,828		594,322
	Parcel Totals	4,012	4,012	1,828	1,828		594,322

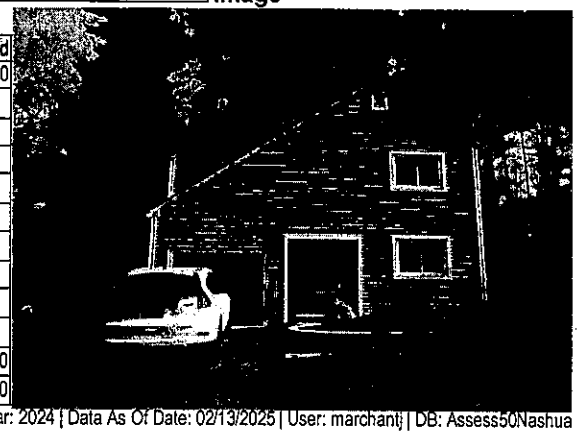
Res Breakdown

Floor	No Unit	Rooms	Bdrms
U	1	6	4
Bld Total	1	6	4
Prcl Total	1	6	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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1985	2,500.00	T	39%		1		1		1	1,500
Building Totals					Yard Item Appr						Special Feature Appr						1,500	1,500
Parcel Totals					Yard Item Appr						Special Feature Appr						1,500	1,500

Image



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THE CITY OF NASHUA

"The Gate City"

[Administrative Services Division]
[Assessing Department]

Andrew Schueler
17 Jeremy Place
Nashua, NH 03064

Re: RSA 76-16 Property Tax Abatement
17 Jeremy Pl
Account #41389
Parcel ID 0000G-00007-17

Dear Mr. Schueler:

The City of Nashua, Board of Assessors ("City") has received your RSA 76:16 Property Tax Abatement Application for tax year 2024 on the above noted property. The statutory deadline for such an appeal in this tax year is March 17, 2025, and the request was timely.

I – Reason(s) for Appeal
The Taxpayer filed an abatement based on over-assessment of the property.

II – Local Review Conducted
The taxpayer provides a copy of an appraisal completed for mortgage financing when the unit was purchased. The effective date is April 3, 2024, the range of adjusted values for the 5 comp sales was $408,240 to $419,515 and the appraiser's point estimate of value was $415,000.

The appraisal contains a list of five sales, two from within the same condominium complex as the subject and three from outside the complex. The two of sales from the same complex, while being the two most recent sales, differ significantly in size from the subject (1,091 SF of living area foe the sales versus 1,822 SF for the subject).

Due to a lack of similar sized arms-length unit sales in the subject project, the City has searched for sales of similar size and age units (within 10% of 1,828 SF and built in the 1980's) outside the subject project. Several such sales were found and are listed in the table on the following page. These sales have an average price per square foot of $252. Applying the average price per square foot to the subject unit results in a value estimate of $460,700 ($252 X 1,828 SF = $460,700 rounded). This value assumes the subject unit is in average condition.

The subject property was inspected by City staff during the recent revaluation informal hearings and the condition was found to be less than average, with an interior that would benefit from updating. The depreciation factor between a unit this age in fair versus average condition is roughly 5% (30.5% versus 25.4%). Applying that difference to the above $460,700 estimate of value results in an estimated value, in

fair condition, of $437,700, rounded for the subject unit. This is within 5% of the range of adjusted values for the comp sales used in the appraisal and is therefore considered to be a reasonable assessed value for the unit.

Location	Sale Date	Sale Price	Price per SF	Nbhd Code	Style / Type	Fin Area	Year Built
9 FENWICK ST, Unit U-96	7/17/2023	$430,000	$230.93	CTRY	DETACH	1,862	1986
44 NORMA DR, Unit U-40	12/14/2023	$405,000	$227.66	HL1	DETACH	1,779	1986
8 SHAKER PL, Unit U-3	5/20/2024	$520,000	$285.09	HOLD	DETACH	1,824	1989
3 RYE PL, Unit U-68	2/29/2024	$481,000	$263.71	HOLD	DETACH	1,824	1987
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9 GUILFORD LN, Unit U-24	7/12/2023	$470,000	$262.28	WP	DETACH	1,792	1982
7 PITFORD WAY, Unit U-32	4/5/2023	$410,000	$244.05	WP	DETACH	1,680	1983
6 PITFORD WAY, Unit U-33	11/17/2023	$425,000	$252.68	WP	DETACH	1,682	1983
9 BEAUJOLAIS DR, Unit U-61	6/5/2023	$410,000	$246.69	WYND	DETACH	1,662	1987
	Average:	$441,722	$251.99				

III – Conclusions

The Taxpayer's claim that the assessment should be reduced was found to have merit. The Taxpayer's abatement request is GRANTED to a revised assessed value of $437,700.

On behalf of the Board of Assessors.

Robert J. Gagne
Chief Assessor

Abatement Information Sheet

Account Number: 41389

Address: 17 JEREMY PL

Owner: SCHUELER, ANDREW

2024 Assessment: $513,900 **Applicant's Opinion of Value:** $415,000

Application Information:

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

Town Parcel ID# _____ Appeal Year Market Value $ 415,000

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

Property assessed for and purchased at the appeal year market value.

(Attach additional sheets if needed.)

Property assessed $100,000 above sale value. Property is a condo, not a single family home. Land is shared. Property internal ~~not updated~~ finish work not updated in a long time.

See attached documentation

Assessor Reasoning

See letter attached

Assessor Recommendation

To approve the abatement to the value of $437,700.

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location
0000G	00007	17		0000G-00007-17	17 JEREMY PL

Nashua
Acct: 41389

Card: 1 of 1 | Total Card | Total Parcel
ASSESSED 513,900 / 513,900

PROPERTY LOCATION
17 JEREMY PL
NASHUA, NH

OWNERSHIP
SCHUELER, ANDREW
17 JEREMY PLACE
NASHUA, NH 03064

Occ | Type

PREVIOUS OWNER
OLIVER, DIANE &
WITKOS, JOHN
17 JEREMY PL
NASHUA, NH 03064

NARRATIVE DESCRIPTION
This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1985 with a total of 1,828 square feet. There are 1 living unit(s), 2 Baths, 7 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	R18	
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	513,900	0	0.00	0	513,900
Building Total	513,900	0	0.00	0	513,900
Parcel Total	513,900	0	0.00	0	513,900
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	281.13	Tot Val SF/Prcl	281.13

LEGAL DESCRIPTION
Desc:

Lot Size
Total Land
Land Unit Type

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1021	513,900	0	0	0	513,900	513,900	Year End Roll 2024	12/12/2024
2023	FV	1021	394,300	0	0	0	394,300	394,300	Year End Roll 2023	12/05/2023
2022	FV	1021	394,300	0	0	0	394,300	394,300	Year End Roll 2022	11/15/2022
2021	FV	1021	269,500	0	0	0	269,500	269,500	System Roll for 2021	11/15/2021
2020	FV	1021	269,500	0	0	0	269,500	269,500	Year End Roll	11/12/2020
2019	FV	1021	269,500	0	0	0	269,500	269,500	Year End Roll	03/04/2020
2018	PATR	1021	269,500	0		0	269,500	269,500	Corrects for Assessor	01/09/2019
2017	FV	1021	208,100	0		0	208,100	208,100	Year End Roll	11/06/2017
2016	FV	1021	208,100	0		0	208,100	208,100	Year End Roll	11/16/2016
2015	FV	1021	208,100	0		0	208,100	208,100		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
OLIVER, DIANE &	9772-2213	W	05/09/2024	415,000	No	1	Z	
WITKOS, JOHN	8782-2152	W	08/21/2015	2,667	No	4	38	ADDRESS CHANGE PER DEC 2017 NCOA
HILL, ERNEST E & LINDA M	5415-1	W	03/15/1993	100,000	No			PL.16331
	3067-340		08/23/1983	84,900	No			AS JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/21/2024	24-2668-01	Electrical Only			O	1000 SQ FT OF W	
10/09/2024	24-3063	Plumbing Only		10/28/2024	C	INSTALL 1 SHOW	
09/09/2024	24-2668	Alteration	30,000		O	EXISTING BATHR	
08/19/2024	24-2441	Electrical Only		08/28/2024	C	SERVICE CHANG	
10/11/2022	22-3275	Mechanical Onl		10/18/2022	C	1 FURNACE	

ACTIVITIES

Date	Result	By
10/07/2024	Inspection	Jessica Marcha
09/26/2024	No Change	Chris Ruel (VS
07/13/2024	MLS VERIFIED	Richard Vincen
06/03/2024	Field Review	Angela Silva (V
10/18/2022	BPclsd no vr	Greg Turgiss
05/20/2022	Field Review	Sandra Schmu
09/15/2021	Meas+List	Rick Olson (VG
04/24/2020	Meas+1Visit	Justyn Ainswor
07/30/2018	Field Review	Rob T-KRT
03/05/1991	Meas+List	PC
02/25/1991	Meas2InfCdLf	MH

Patriot PROPERTIES INC.

User Account
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GIS Coord 2
103074.44745433
Insp Date
10/07/2024

PRINT

Date	Time
2/20/2025	9:30 am

TAX YEAR
2024

USER DEFINED

PriorID1a
Nashua PID
G-7
Plan #
PriorID1b
PriorID2b
PriorID3b
17
Code Date
Code Status
Nashua Ward
2
Assessor Map
CG255

LAND SECTION

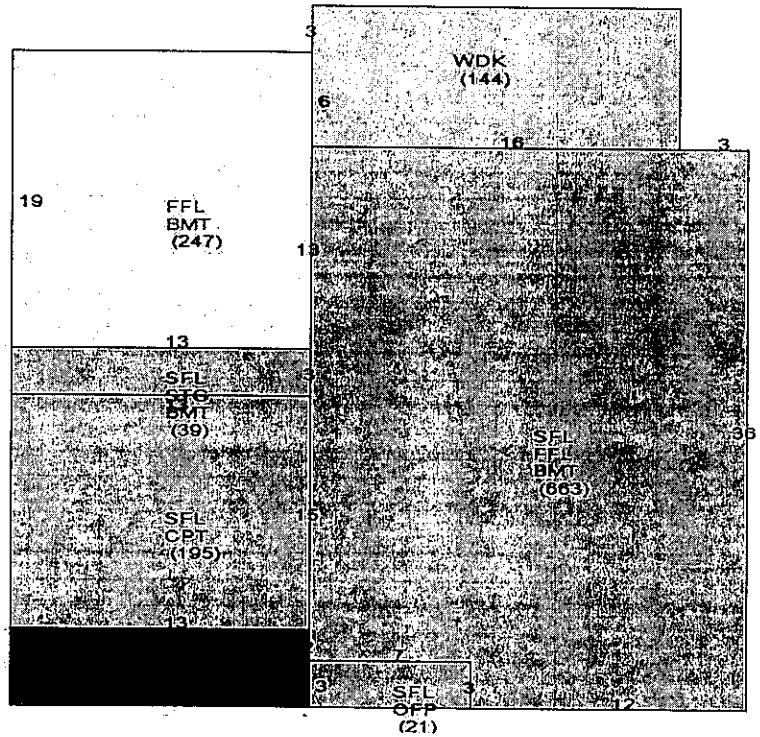
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0		SF	SITE	1		0	0	HM	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL					P. NBC Desc		HEATHWOOD			Tot	0		Tot	0		Tot	0	

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

Comments

Parcel ID 0000G-00007-17

hearing inspection: adj WDK, 7 rooms, 4BR. ADJ to Fair Cond 2024. Buyer is renovating- CKBK 2025. JM24--- ADD CONDO INFO-REMOVE LAND SF-TOTAL SHOWN ON Z ACCT 8/08 ND---WALKOUT BASEMNT IN REAR 11:00 5:10 RK 030591 2:52 IA



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	2 - 2 STORIES		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	TAN		

Bath Features

Full Bath	2	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Depreciation

Phys Con	FR - Fair	30.5
Functional		
Economic		
Special		
Override		
	Total	30.5%

General Information

Grade	C+ - AVG. (+)		
Year Blt	1985	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor			
Bmt Floors			
Electric	3 - TYPICAL		
Insulation	2 - TYPICAL		
Int Vs Ext			
Heat Fuel	2 - GAS		
Heat Type	1 - FORCED H/A		
# Heat Sys	1		
Heated %	100	AC %	100
Sol RW %		Ctrl Vac %	
Com Wall %		Sprink %	

Condo Information

Location	DET - DETACHED
Tot Units	
Floor	M - MULTI LEVL
% Own	
Name	HM - HEATHWOOD

Calc Ladder

Base Rate	255.00	Depr %	30.5%
Size Adj	0.92779	Depr	224,859
Con Adj	1.00000	Depr'd Total	512,384
Adj Prc	$ 236.59	Juris Ft	1.0000
Grade Ft	1.10000	Spec Features	$ 1,500
Other Feat	$ 41,404	Final Total	$ 513,900
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.2500	Assessed Val	$ 513,900
LUC Ft	1.0000	Total $/SF	$ 281.13
Adj Tot (rcn)	737,243	Undepr $/SF	260.24900

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
SFL	SECOND FLR	918	918	918	918	236.59	217,190
FFL	FIRST FLR	910	910	910	910	236.59	215,297
OFP	OPEN FRM PRC	21	21	0	0	45.02	945
BMT	BASEMENT	949	949	0	0	59.15	56,134
CPT	CARPORT	260	260	0	0	18.63	4,844
STG	STORAGE	39	39	0	0	37.81	1,475
WDK	WOOD DECK	144	144	0	0	18.42	2,652
	Building Totals	3,241	3,241	1,828	1,828		498,537
	Parcel Totals	3,241	3,241	1,828	1,828		498,537

Res Breakdown

Floor	No Unit	Rooms	Bdrms
U	1	7	4
Bld Total	1	7	4
Prcl 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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1985	2,500.00	T	39%		1		1		1	1,500
Building Totals					Yard Item Appr						Special Feature Appr						1,500	1,500
Parcel Totals					Yard Item Appr						Special Feature Appr						1,500	1,500

Image

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: Jessica Marchant, Assessor

Date: February 5, 2025

Re: Abatement Recommendation

Reasons for abatement recommendation:
After review of sales of similar properties in the complex, an abatement is warranted.

Account: 42266 **Map/Lot:** 0000C-01473-132

Owner: BOSSELMAN, SHARYN JEAN
BOSSELMAN, ELIZABETH CHRISTINA

Property Location: 63 SPRING COVE RD, Unit U-132

Reason: Over assessed

2024 Assessment: $431,300 **Proposed 2024 Assessment:** $375,000

Total amount of abatement **$895.17**

BOA Meeting Date: 03/06/2025

Abatement Request BOA Decision: ***APPROVED***

Abatement Information Sheet

Account Number: 42266

Address: 63 SPRING COVE RD, Unit U-132

Owner: BOSSELMAN, SHARYN JEAN

BOSSELMAN, ELIZABETH CHRISTINA

2024 Assessment: $431,300 **Applicant's Opinion of Value:** $375,000

Application Information:

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

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

Town Parcel ID# 0000C-01473-132 Appeal Year Market Value $ 375,000

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

The most recent house sale (same layout) was 55 Spring Cove Road which sold on 5/8/24 for $375,000 and is currently valued by Zillow at $393,400. This property has an additional ½ bath making it more valuable

There are 8 townhouse units on Spring Cove Road that are 3 bedroom, 1.5 bath with 1,355 square feet of livable space.

My property is assessement for $8,800 more than the next lowest assessed value and $34,900 more than the least assessed value (see speadsheet)

Zillow lists my estimate as $412,900 and Realtor.com shows my value as $402,412. (see attached

These estimates would be sale prices, not assessed value therefore reducing my assessment greatly

Assessor Reasoning

Based on review of sales of similar properties in the complex, a 2024 abatement is warranted.

Assessor Recommendation

To grant the abatement to the value of $375,000.

Condominium Sales after 4-1-2023 with Style

Location	BR	BT	HB	Parcel ID	Sale Date	Sale Price	Qualified / Unqualified	Assessed Value	LUC	Nbhd Code	Style / Type	Fin Area	Year Built
11 VALENCIA DR, Unit U-23	3	1	1	0000C-01385-23 5725F FBM	6/11/2024	$345,000	Q Gar. / FP	$434,300	1021	WV	TOWNHOUSE AV	1,355	1985
16 REDWOOD CIR, Unit U-16	2	1	1	0000C-01405-16 UnF. Bsmt	5/8/2024	$360,000	Q Gar. / NoFP	$413,500	1021	WV	TOWNHOUSE AV	1,355	1983
7 REDWOOD CIR, Unit U-7	2	1	1	0000C-01405-7 UnF. Bsmt	6/14/2024	$366,000	Q Gar. / NoFP	$395,000	1021	WV	TOWNHOUSE AV	1,355	1983
9 CORTEZ DR, Unit U-42				0000C-01418-42	6/25/2024	$360,000	Q	$316,900	1021	WV	TOWNHOUSE	945	1982
17 SILVERTON DR, Unit U-69				0000C-01418-69	6/2/2023	$340,000	Q	$356,700	1021	WV	TOWNHOUSE	945	1982
67 SPRING COVE RD, Unit U-130				0000C-01473-130	6/14/2023	$320,000	Q	$313,800	1021	WV	TOWNHOUSE	887	1984
67 SPRING COVE RD, Unit U-130				0000C-01473-130	3/16/2024	$320,000	Q	$313,800	1021	WV	TOWNHOUSE	887	1984
65 SPRING COVE RD, Unit U-131	3	1	1	0000C-01473-131 UnF. Bsmt	7/31/2023	$330,000	Q Gar. / FP	$403,500	1021	WV	TOWNHOUSE AV	1,355	1984
59 SPRING COVE RD, Unit U-134				0000C-01473-134	12/4/2023	$320,000	Q	$305,500	1021	WV	TOWNHOUSE	887	1984
55 SPRING COVE RD, Unit U-136	3	1	2	0000C-01473-136 UnF. Bsmt	5/8/2024	$375,000	Q Gar. / NoFP	$425,900	1021	WV	TOWNHOUSE AV	1,355	1984

63 Spring Cove – Subject 4305F FBM Gar. / FP / Hmt AV 1355 1984

– Based on the above Sales – $375k assessed is a reasonable ask.

Recommend: Grant abatement to $375k.

R. Gagne
2/4/2025

MAP	LOCATION	TYPE OF PROPERTY	ASSESSMENT	OPINION OF VALUE	TAXPAYER COMMENTS	REVIEW OF MARKET SUPPORT	DECISION	NEW ASSESSMENT
C/1473/132	63 SPRING COVE RD U132	CONDO	$431,300	$375,000	BELOW IS A LIST OF ASSESSED VALUES FOR CONDOS AND ONE SALE FOR $375,000 ON 5/8/24	THERE WERE VERY FEW SALES OCCURING WITH A SIMILAR SIZE TO THE SUBJECT IN THIS COMPLEX	ABATEMENT	LOWER VALUE FROM DOWN APPROXIMATELY
	FINISHED SIZE	1355 SF	ASSESSMENT PER SF $318		THIS SALE HAS THE SAME SIZE OF LIVING AREA TO THE SUBJECT. THE ONLY DIFFERENCE IS THE SUBJECT HAS A FINISHED BASEMENT CONTRIBUTING $27,000 VALUATION DATE OF 4/1/2024 AND WAS NOT PART OF THE SALES VALUE	CONSIDERING THE ONE SALE AND THE ASSESSMENT COMPARISONS IT APPEARS THAT A VALUE IN THE RANGE OF OF THE ASSESSMENTS A RANGE OF $410,000 TO $415,000 WOULD APPEAR MORE REASONBLE		$15K TO $20k. REVIEW THE CONDITION AND COST ELEMENTS TO POSSIBLY LOWER THE VALUE.

The most recent house sale (same layout) was 55 Spring Cove Road which sold on 5/8/24 for $375,000 and is currently valued by Zillow at $393,400.

This property has an additional ½ bath making it more valuable

PropertyAddress	2023 Assessed Value	bed	bath	sq. ft	Price difference	Difference from top to bottom
28 SPRING COVE RD, U-111	$396,400.00	3	1.5	1355	$100.00	
07 SPRING COVE RD, U-159	$396,500.00	3	1.5	1355	$5,100.00	
62 SPRING COVE RD, U-128	$401,600.00	3	1.5	1355	$5,100.00	
65 SPRING COVE RD, U-131	$403,500.00	3	1.5	1355	$1,900.00	
15 SPRING COVE RD, U-156	$413,500.00	3	1.5	1355	$10,000.00	
12 SPRING COVE RD, U-103	$416,400.00	3	1.5	1355	$2,900.00	
36 SPRING COVE RD, U-115	$422,500.00	3	1.5	1355	$6,100.00	
63 SPRING COVE RD, U-132	$431,300.00	3	1.5	1355	$8,800.00	$34,900.00

#49966
63 Spring Cove Rd.

Send to VGSI for Review + Recommendation

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 42266
0000C	01473	132		0000C-01473-132	63 SPRING COVE RD, Unit U-132	Nashua

Card: 1 of 1 Total Card Total Parcel
ASSESSED 431,300 / 431,300

PROPERTY LOCATION

63 SPRING COVE RD, Unit U-132
NASHUA, NH

OWNERSHIP

BOSSELMAN, SHARYN JEAN
BOSSELMAN, ELIZABETH CHRISTINA
63 SPRING COVE RD U-132
NASHUA, NH 03062

Occ | Type

PREVIOUS OWNER

BOSSELMAN, SHARYN JEAN
63 SPRING COVE RD U-132
NASHUA, NH 03062
US

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1984 with a total of 1,355 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	V153 - LEVEL ROLL	Zone 3		
Street	1 - PAVED			
Traffic	2 - LIGHT			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	423,400	7,900	0.00	0	431,300
Building Total	423,400	7,900	0.00	0	431,300
Parcel Total	423,400	7,900	0.00	0	431,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	318.30	Tot Val SF/Prcl	318.30

LEGAL DESCRIPTION

Desc: HCRD 12462, 12586, 12792, 13064, 13204, 14861, 16006 & 16420

Lot Size	
Total Land	
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1021	423,400	7,900	0	0	431,300	431,300	Year End Roll 2024	12/12/2024
2023	FV	1021	308,900	8,100	0	0	317,000	317,000	Year End Roll 2023	12/05/2023
2022	FV	1021	308,900	8,100	0	0	317,000	317,000	Year End Roll 2022	11/15/2022
2021	FV	1021	195,300	8,600	0	0	203,900	203,900	System Roll for 2021	11/15/2021
2020	FV	1021	195,300	8,600	0	0	203,900	203,900	Year End Roll	11/12/2020
2019	FV	1021	195,300	8,600	0	0	203,900	203,900	Year End Roll	03/04/2020
2018	PATR	1021	195,300	8,600		0	203,900	203,900	Corrects for Assessor	01/09/2019
2017	FV	1021	129,700	5,400		0	135,100	135,100	Year End Roll	11/06/2017
2016	FV	1021	129,700	5,400		0	135,100	135,100	Year End Roll	11/16/2016
2015	FV	1021	129,700	5,400		0	135,100	135,100		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BOSSELMAN, SHARYN JEAN	9731-1340	Q	09/25/2023	0	No	4	38	
JEAN, DEBRA A &	9577-1259	W	01/07/2022	339,934	No	8	Q	
PAPAJOHN, AUDREY	7307-258	W	08/30/2004	204,933	No			JT
PAPAJOHN-LLOYD, AUDREY	6992-2389	Q	07/15/2003	0	No		A	
LLOYD, STEVEN P & AUDREY	6467-2910	W	08/06/2001	0	No		A	
LUKEMAN, JOSEPH F & KAREN C	5860-1883	W	10/07/1997	82,000	No			JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
04/24/2020	20-1603	Mechanical Only		05/01/2020	C	REPLACE WATER	
11/19/2015	201503030	MECHANICAL (		12/03/2015	C		
07/12/2013	201301234	MECHANICAL (		08/08/2013	C		

ACTIVITIES

Date	Result	By
12/09/2023	Sales Review	Richard Vincen
07/07/2022	Field Review	Sandra Schmu
06/24/2022	MLS VERIFIED	Jessica Marcha
10/29/2020	Meas+1Visit	Rob Tolland (V
05/01/2020	BPclsd no vr	Rick Kulp (VGS
04/28/2020	AERIAL V NC	Lindsay Monag
08/01/2018	Field Review	Rob T-KRT
01/26/1991	Meas+List	RD
01/14/1991	Meas2InfCdLf	CL
01/11/1991	Meas2InfCdLf	CL
01/03/1991	Meas+1Visit	CL

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1025388.15023177
GIS Coord 2
87312.86745433
Insp Date
12/09/2023

PRINT

Date	Time
2/5/2025	12:38 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
C-1473
Plan #
16420
PriorID1b
PriorID2b
PriorID3b
63
Code Date
Code Status
Nashua Ward
5
Assessor Map
CG205

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	WV	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	WESTGATE V	Tot					0	Tot		0	Tot		0	

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

Comments

Parcel ID 0000C-01473-132

Per MLS, tile, Lam, Kit=G, FPL=Gas, add hearth. JM22--- REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 1/09 ND---BR IN FAT 6X18 STP 8X18 STP 1 CAR GARAGE STYLE B FHW/Gas heat installed in 1997 per Broker. RL 6/99. MR=STYLE 06

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	2A - 2 STORIES AT		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	26 - WOOD		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	BROWN		

Bath Features

Full Bath	1	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	1	A - AVERAGE
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	G - GOOD
Add Kit.	0	

Depreciation

Phys Con	AV - Average	26
Functional		
Economic		
Special		
Override		
Total		26%

General Information

Grade	C - AVERAGE		
Year Blt	1984	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Interior Information

Avg Ht / Fl		
P. Int Wall	1 - DRYWALL	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	18 - LAMINATE	
Sec Floor	6 - CERAMIC T	20%
Bmt Floors		
Electric	3 - TYPICAL	
Insulation	2 - TYPICAL	
Int Vs Ext		
Heat Fuel	2 - GAS	
Heat Type	3 - FORCED H/W	
# Heat Sys	1	
Heated %	100	AC %
Sol HW %		Ctrl Vac %
Com Wall %		Sprink %

Condo Information

Location	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	WEST - WESTGATE VIL

Calc Ladder

Base Rate	252.00	Depr %	26%
Size Adj	0.98985	Depr.	148,091
Con Adj	1.00400	Depr'd Total	421,491
Adj Prc	$ 250.44	Juris Ft	1.0000
Grade Ft	1.00000	Spec. Features	$ 1,900
Other Feat	$ 33,750	Final Total	$ 423,400
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.3400	Assessed Val	$ 423,400
LUC Ft.	1.0000	Total $/SF	$ 312.47
Adj Tot (RCN)	569,582	Undepr $/SF	250.44000

UnSketched Subareas:
FFL (572)
SFL (540)
BMT (142)
ATC (540)
OFP (20)
STG (12)
WDK (252)
FBM (430)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	572	572	572	572	250.44	143,252
SFL	SECOND FLR	540	540	540	540	250.44	135,238
ATC	ATTIC FIN	243	540	243	243	250.44	60,857
BMT	BASEMENT	142	142	0	0	62.61	8,891
FBM	FINISHED BMT	430	430	0	0	87.65	37,690
OFP	OPEN FRM PRC	20	20	0	0	45.00	900
STG	STORAGE	12	12	0	0	37.83	454
WDK	WOOD DECK	252	252	0	0	16	4,029
	Building Totals	2,211	2,508	1,355	1,355		391,310
	Parcel Totals	2,211	2,508	1,355	1,355		391,310

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

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%		1		1		1	7,900
FPLG	FIREPLACE-GA	D	S	1	1.00	A	AV	1984	2,500.00	T	40%		1		1		1	1,500
HEAR	HEARTH	A	S	1	1.00	A	AV	1984	630.00	T	40%		1		1		1	400
Building Totals					Yard Item Appr				7,900		Special Feature Appr						1,900	9,800
Parcel Totals					Yard Item Appr				7,900		Special Feature Appr						1,900	9,800

Image

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: Jessica Marchant, Assessor

Date: January 31, 2025

Re: Abatement Recommendation

Reasons for abatement recommendation:
This property is a new manufactured home for 2024. When a manufactured home sells for the first time, the sale price is not available on the recorded deed.
The applicant supplied their purchase price and supporting documents with their application.
An abatement to the value of the sale price is warranted.

Account: 52659 **Map/Lot:** 0000H-00031-2418-8NMH

Owner: COURTEMANCHE FAM REV TR OF 2023, THE
COURTEMANCHE, DANIEL A & SUZANNE D, TEES

Property Location: 8 STANWOOD DR

Reason: Overassessed

2024 Assessment: $399,100 **Proposed 2024 Assessment:** $290,000

Total amount of abatement **$1734.69**

BOA Meeting Date: 03/06/2025

Abatement Request BOA Decision: ***APPROVED***

Abatement Information Sheet

Account Number: 52659

Address: 8 STANWOOD DR

Owner: COURTEMANCHE FAM REV TR OF 2023, THE

COURTEMANCHE, DANIEL A & SUZANNE D, TEES

2024 Assessment: $399,100 **Applicant's Opinion of Value:** $290,000

Application Information:

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

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

Town Parcel ID# 0000H-00031-2418-8NMH Appeal Year Market Value $ 290,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

We purchased our property March 8, 2024 for $290,000 which was the fair market value. We do not own the land and there is no way this property increased in value by $109,100 in less than 1 year. We could never sell for that amount. Our Insurance coverage will not insure us for more than $227,000

SECTION G. Sales, Rental and/or Assessment Comparisons

(Attach additional sheets if needed.)

* Information provided with comparables within 1 year. only 1 property sold for $400,000 and it was on its own land. All other sales were $300,000 or less.

Owner provided MLS listing pages of comparable sales.

Assessor Reasoning

The Subject is a manufactured home installed in 2024. Applicant is the first owner of the property. Sale price information is not listed on the deed the first time a manufactured home is sold. Entering the property information into the database created a 2024 assessment of 399,100. Applicant provided sufficient supporting documentation for an abatement of the 2024 assessed value to the sale price of $290,000.

Assessor Recommendation

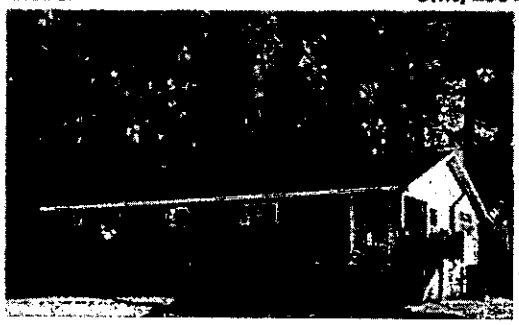
To grant the abatement to the value of $290,000.

Most recent sales within 1 year

01/17/2025 09:03 AM

Residential **Mobile Home** **3 Bangor Street**
5023212 **Nashua** **NH 03063**
Closed **Unit/Lot #**

Listed: 11/26/2024 ~~$299,999~~
Closed: 1/10/2025 **$299,999**
DOM: 26



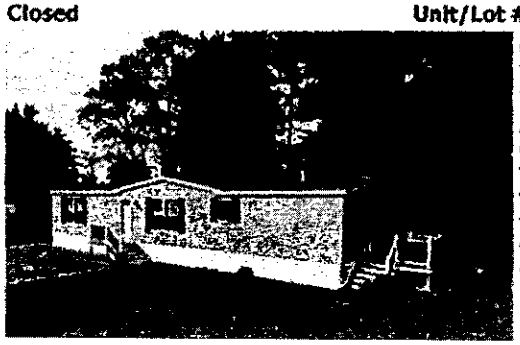
County	NH-Hillsborough
VillDstLoc	
Year Built	2005
Architectural Style	Double Wide, Manuf /Mobile
Color	Tan/Green
Total Stories	1
Taxes TBD	No
TaxAnnlAmt	$3,960.00
Tax Year	2023
Tax Year Notes	

Rooms - Total	5
Bedrooms - Total	3
Baths - Total	2
Baths - Full	1
Baths - 3/4	1
Baths - 1/2	0
Baths - 1/4	0
SqFt-Apx Total Finished	1,479
SqFt-Apx Total	1,479
Lot Size Acres	
Lot - Sqft	
Footprint	

01/17/2025 09:04 AM

Residential **Mobile Home** **8 Stanwood Drive**
4975883 **Nashua** **NH 03063**
Closed **Unit/Lot #**

Listed: 10/27/2023 **$299,900**
Closed: 3/8/2024 **$290,000**
DOM: 122



County	NH-Hillsborough
VillDstLoc	
Year Built	2023
Architectural Style	Double Wide
Color	
Total Stories	1
Taxes TBD	Yes
TaxAnnlAmt	
Tax Year	
Tax Year Notes	

Rooms - Total	3
Bedrooms - Total	3
Baths - Total	2
Baths - Full	2
Baths - 3/4	0
Baths - 1/2	0
Baths - 1/4	0
SqFt-Apx Total Finished	1,653
SqFt-Apx Total	1,653
Lot Size Acres	
Lot - Sqft	
Footprint	

01/17/2025 09:07 AM

Residential **Mobile Home** **14 York Street**
5015291 **Nashua** **NH 03063**
Closed **Unit/Lot #**

Listed: 9/20/2024 **$300,000**
Closed: 10/25/2024 **$275,000**
DOM: 9

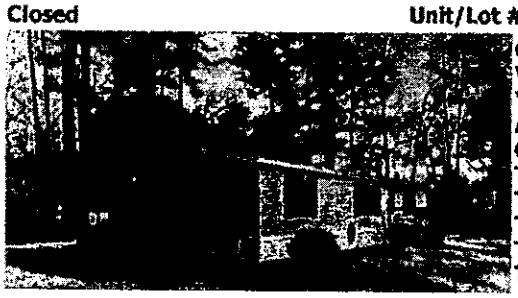
County	NH-Hillsborough
VillDstLoc	
Year Built	2000
Architectural Style	Double Wide
Color	
Total Stories	1
Taxes TBD	No
TaxAnnlAmt	$3,201.19
Tax Year	2023
Tax Year Notes	

Rooms - Total	6
Bedrooms - Total	3
Baths - Total	2
Baths - Full	2
Baths - 3/4	0
Baths - 1/2	0
Baths - 1/4	0
SqFt-Apx Total Finished	1,248
SqFt-Apx Total	1,404
Lot Size Acres	
Lot - Sqft	
Footprint	

01/17/2025 09:08 AM

Residential **Mobile Home** **6 Satin Avenue**
4987051 **Nashua** **NH 03062**
Closed **Unit/Lot #**

Listed: 3/6/2024 ~~$285,000~~
Closed: 4/12/2024 **$303,000**
DOM: 5



County	NH-Hillsborough
VillDstLoc	
Year Built	2015
Architectural Style	Manuf/Mobile
Color	
Total Stories	1
Taxes TBD	No
TaxAnnlAmt	$4,116.00
Tax Year	2022
Tax Year Notes	

Rooms - Total	6
Bedrooms - Total	3
Baths - Total	2
Baths - Full	1
Baths - 3/4	1
Baths - 1/2	0
Baths - 1/4	0
SqFt-Apx Total Finished	1,456
SqFt-Apx Total	1,456
Lot Size Acres	

01/17/2025 09:10 AM

Residential **Mobile Home** **21 Mercury Lane**
4984093 **Nashua**
Closed **Unit/Lot #** **NH 03062**

County	NH-Hillsborough
VillDstLoc	
Year Built	2024
Architectural Style	Double Wide
Color	
Total Stories	1
Taxes TBD	Unknown
TaxAnnlAmt	
Tax Year	
Tax Year Notes	

Date Initial Showing

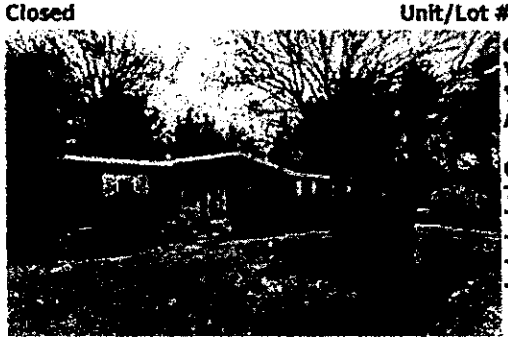
Listed: 2/5/2024 Page 1 of
Closed: 3/20/2024 $259,90
DOM: 8 $269,900

Rooms - Total	3
Bedrooms - Total	3
Baths - Total	2
Baths - Full	2
Baths - 3/4	0
Baths - 1/2	0
Baths - 1/4	0
SqFt-Apx Total Finished	1,387
SqFt-Apx Total	1,387
Lot Size Acres	
Lot - Sqft	
Footprint	

*Not in a Park, *on its own Land * given similar value

01/17/2025 09:01 AM

Residential **Mobile Home** **4 Hillock Circle**
4991666 **Nashua**
Closed **Unit/Lot #** **NH 03062**



County	NH-Hillsborough
VillDstLoc	
Year Built	1989
Architectural Style	Manuf/Mobile, Ranch, Single Level
Color	
Total Stories	1
Taxes TBD	No
TaxAnnlAmt	$6,409.67
Tax Year	2023
Tax Year Notes	

Listed: 4/17/2024 Page 1 of 3
Closed: 5/17/2024 $375,000
DOM: 5 $402,000

Rooms - Total	7
Bedrooms - Total	3
Baths - Total	2
Baths - Full	1
Baths - 3/4	1
Baths - 1/2	0
Baths - 1/4	0
SqFt-Apx Total Finished	1,660
SqFt-Apx Total	1,660
Lot Size Acres	0.33
Lot - Sqft	14,375
Footprint	

0000H	00031	2418	8NMH	0000H-00031-2418-8NMH	8 STANWOOD DR
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location

Nashua
Acct: 52659

Card: 1 of 1 Total Card Total Parcel
ASSESSED 399,100 / 399,100

PROPERTY LOCATION
8 STANWOOD DR
NASHUA, NH

OWNERSHIP
COURTEMANCHE FAM REV TR OF 2023, THE
COURTEMANCHE, DANIEL A & SUZANNE D, TEES
8 STANWOOD DR
NASHUA, NH 03063

Occ | Type

PREVIOUS OWNER
RODGERS MANUFACTURED HOUSING COMMUNITIES, INC
843 WEST HOLLIS ST
NASHUA, NH 03062
US

NARRATIVE DESCRIPTION
This parcel contains 0.00000 SF of land mainly classified as MANU HOUSING It has 1 building(s) first built in 2023 with a total of 1,674 square feet. There are 1 living unit(s), 2 Baths, 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	V181 - LEVEL STEE	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
1031	396,400	2,700	0.00	0	399,100
Building Total	396,400	2,700	0.00	0	399,100
Parcel Total	396,400	2,700	0.00	0	399,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	238.41	Tot Val SF/Prcl	238.41

LEGAL DESCRIPTION
Desc:

Lot Size	
Total Land	0.00
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	EX	1031	396,400	2,700	0	0	399,100	399,100	Year End Roll 2024	12/12/2024
2024	FV	1031	396,400	2,700	0	0	399,100	399,100	Year End Roll 2024	12/12/2024
2023	FV	1031	0	0	0	0	0	0	Year End Roll 2023	12/05/2023

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1024717.26623177
GIS Coord 2
107523.11645433
Insp Date
10/01/2024

PRINT

Date	Time
1/31/2025	4:24 pm

TAX YEAR
2025

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
RODGERS MANUFACTURED HOUS	9761-592	W	03/08/2024	0	No	4	17	

USER DEFINED

PriorID1a
Nashua PID
H-31
Plan #
PriorID1b
PriorID2b
PriorID3b
8
Code Date
Code Status
Nashua Ward
2
Assessor Map

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
03/18/2024	Z24-0156	Sheds (U 200 S			O	INSTALL 8 FT X 1	
08/29/2023	23-1054-03	Mechanical Onl		09/26/2023	C	PRESSURE TEST	
07/26/2023	23-1054-02	Mechanical Onl		07/28/2023	C	NEW AC CONDE	
07/10/2023	23-1054-01	Electrical Only		07/11/2023	C	NEW CONNECTI	
06/20/2023	23-2023	Plumbing Only		06/21/2023	C	WATER PIPES, D	
05/02/2023	23-1342	Mechanical Onl		05/31/2023	C	1 WATER HEATE	
04/07/2023	23-1054	MH - Repl	150,000	11/30/2023	C	REPLACE 1 MAN	

ACTIVITIES

Date	Result	By
10/01/2024	No Change	Terri Sullivan (V
06/03/2024	Field Review	Angela Silva (V
04/09/2024	Sales Review	Richard Vincen
02/08/2024	Review	Jessica Marcha
11/30/2023	Extr In only	Rick Olson (VG
03/28/2023	Map Change	Jennifer Zins

LAND SECTION

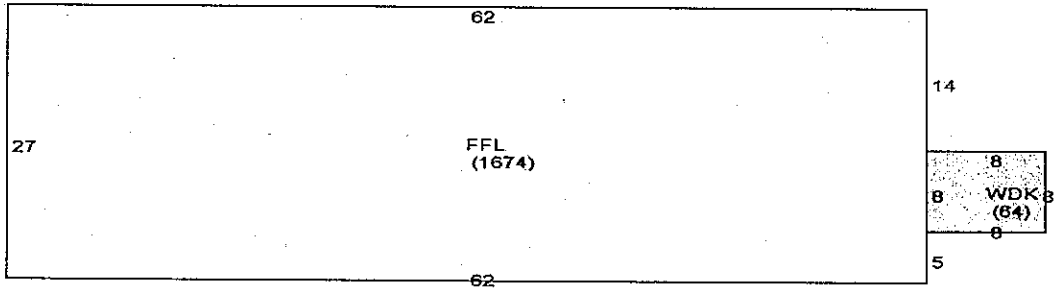
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1031	MANU HOUSING	1	0		SF	SITE	1		9.96	0	TV	0								0			0	16	1	0	
	Total AC/HA		0.0000		Total SF/SM		0.00		Parcel LUC	1031 - MANU HOUSING				P. NBC Desc		THORNTON V		Tot		0		Tot	0		Tot	0	

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

Comments

Parcel ID 0000H-00031-2418-8NMH

Per Park manager, pending transfer at $290,000 in early March 2024. MLS 4975883 (withdrawn- not getting interest at the time) listed for $299,000. ---11/23: CHAMPION ATLANTIC-2023-RO23. NEW MH ACCOUNT - REMOVED OLD MH



Exterior Information

Type	20DW - DW MH	
Stry Hght	1 - 1 STORY	
(Liv) Units	1	Tot 1
Found	6 - SLAB_EARTH	
Frame	1 - WOOD	
P. Wall	4 - VINYL	
Sec Wall		0%
Roof Str	1 - GABLE	
Roof Cvr	1 - ASPHALT	
Color	TAN	

Bath Features

Full Bath	2	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	2	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Depreciation

Phys Con	AV - Average	1.2
Functional		
Economic		
Special		
Override		
Total		1.2%

General Information

Grade	C - AVERAGE		
Year Blt	2023	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Interior Information

Avg Ht / Fl		
P. Int Wall	8 - PLYWD PANL	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	5 - LINO/VINYL	
Sec Floor	15 - CARPET	50%
Bmt Floors		
Electric	3 - TYPICAL	
Insulation	2 - TYPICAL	
Int Vs Ext		
Heat Fuel	2 - GAS	
Heat Type	1 - FORCED H/A	
# Heat Sys	1	
Heated %	100	AC % 100
Sol HW %		Ctrl Vac %
Com Wall %		Sprink %

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	180.00	Depr %	1.2%
Size Adj	1.00000	Depr	4,814
Con Adj	0.90250	Depr'd Total	396,351
Adj Prc	$ 162.45	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 23,586	Final Total	$ 396,400
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3500	Assessed Val	$ 396,400
LUC Ft.	1.0000	Total $/SF	$ 236.80
Adj Tot (RCN)	401,165	Undepr $/SF.	162.45000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,674	1,674	1,674	1,674	162.45	271,941
WDK	WOOD DECK	64	64	0	0	25.50	1,632
	Building Totals	1,738	1,738	1,674	1,674		273,573
	Parcel Totals	1,738	1,738	1,674	1,674		273,573

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	1	7	3
Bld Total	1	7	3
Prcl Total	1	7	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
PAT2	PATIO-GOOD	D	Y	1	140.00	A	GD	2023	11.00	T	1.5%		1		1		1	1,600
SHD1	SHED FRAME	D	Y	1	64.00	A	DL	2023	15.00	T	6%		1		1		1	1,100
	Building Totals				Yard Item Appr				2,700		Special Feature Appr							2,700
	Parcel Totals				Yard Item Appr				2,700		Special Feature Appr							2,700

Image

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: Jessica Marchant, Assessor

Date: January 31, 2025

Re: Abatement Recommendation

Reasons for abatement recommendation:
This property is a new manufactured home for 2024. When a manufactured home sells for the first time, the sale price is not available on the recorded deed.
The applicant supplied their purchase price and supporting closing documents with their application. An abatement to the value of the sale price is warranted.

Account: 52863 **Map/Lot:** H-31-1636-NMH

Owner: THE ANDREA BOYCE FAMILY TR

Property Location: 6 GREATSTONE DR

Reason: Overassessed

2024 Assessment: $355,400 **Proposed 2024 Assessment:** $310,000

Total amount of abatement **$542.52**

BOA Meeting Date: 03/06/2025

Abatement Request BOA Decision: ***APPROVED***

Abatement Information Sheet

Account Number: 52863

Address: 6 GREATSTONE DR, Unit THORNTON

Owner: THE ANDREA BOYCE FAMILY TR

BOYCE, ANDREA A., TEE

2024 Assessment: $355,400 **Applicant's Opinion of Value:** $280,000

Application Information:

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

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

Town Parcel ID# 52863 Appeal Year Market Value $ 280,000.

Owner stated she believes she overpaid for the property due to the busy sales market.

Owner provided the sales comparisons below:

Town Parcel ID#	Street Address/Town	Description	Assessment
49919	14 York St	see attached	226,900
52691	15 Ponderosa Ave	see attached	313,100.
52693	21 Mercury Ln	see attached	352,400
52659	8 Stanwood Dr.	see attached	399,100.

Subject 6 Greatstone Dr, sold 7/1/24, sale price $310,000.
3 bedrooms, 2 baths, 1387 sq ft. Parcel ID #52863

Properties used as comparable

1) 15 Ponderosa Ave, sold 3/22/24, sale price $269,900.
3 bedrooms, 2 baths, 1387 sq.ft, Parcel ID # 52691

2) 21 Mercury Ln, sold 3/20/24, sale price $269,900.
3 bedrooms, 2 baths, 1387 sq ft, Parcel ID # 52693

3) 8 Stanwood Dr, sold 3/8/24, sale price $290,000.
3 bedrooms, 2 baths, 1653 sq ft, Parcel ID # 52659

4) 14 York St, sold 10/25/24, sale price $275,000.
3 bedrooms, 2 baths, 1248 sq ft., Parcel ID # 49919

All comparables are in parks owned by Rodger's Co.

Comparables 1, 2 + 3 manufacted by same company

All comparables sold within 4 months of subject

Comparables 1 + 2 are exactly the same as subject but located in a different parks

Comparable #3 is 266 sq ft larger

Comparable #4 is 139 sq ft smaller, is a older home yet is in immacolate condition

Using the selling prices and differences in comparables 3 and 4 I feel a fair market assessment should be no more than $290,000."

Thank you for your consideration in this matter

Andrea Ryce

Assessor Reasoning

The Subject is a manufactured home installed in 2024. Applicant is the first owner of the property. Sale price information is not listed on the deed the first time a manufactured home is sold. Entering the property information into the database created a 2024 assessment of 355,400. Applicant provided sufficient supporting documentation for an abatement of the 2024 assessed value to the sale price of $310,000.

Assessor Recommendation

To grant the abatement to the value of $310,000.

0000H	00031	1636	6	0000H-00031-1636-6-NMH	6 GREATSTONE DR, Unit THORNTON	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52863	ASSESSED	355,400 /	355,400

PROPERTY LOCATION

6 GREATSTONE DR, Unit THORNTON
NASHUA, NH

OWNERSHIP

THE ANDREA BOYCE FAMILY TR
BOYCE, ANDREA A., TEE
6 GREATSTONE DRIVE
NASHUA, NH 03063

Occ | Type

PREVIOUS OWNER

RODGERS MANUFACTURED HOUSING COMMUNITIES, INC
843 WEST HOLLIS ST
NASHUA, NH 03062
US

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as MANU HOUSING It has 1 building(s) first built in 2024 with a total of 1,404 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	R9	
F. Haz		Zone 2		
Topo	1 - LEVEL	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt	VF - VET CREDIT			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1031	355,400	0	0.00	0	355,400
Building Total	355,400	0	0.00	0	355,400
Parcel Total	355,400	0	0.00	0	355,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	253.13	Tot Val SF/Prcl	253.13

LEGAL DESCRIPTION

Desc:

Lot Size	
Total Land	0.00
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	EX	1031	355,400	0	0	0	355,400	355,400	Year End Roll 2024	12/12/2024
2024	FV	1031	355,400	0	0	0	355,400	355,400	Year End Roll 2024	12/12/2024

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
RODGERS MANUFACTURED HOUS	9784-352	W	07/01/2024	0	No	7	17	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/24/2024	24-0909-02	Mechanical Onl		07/09/2024	C	A/C COIL, CONDE	
06/17/2024	24-1781	Mechanical Onl		07/08/2024	C	PRESSURE TEST	
06/14/2024	24-0909-01	Electrical Only		07/08/2024	C	NEW MOBILE HO	
06/13/2024	24-1730	Plumbing Only		07/08/2024	C	7 LF SUPPLY PIP	
03/22/2024	24-0909	MH - Repl	145,000	07/17/2024	C	REPLACEMENT M	
03/15/2024	24-0821	Demo MH		07/17/2024	C		

ACTIVITIES

Date	Result	By
07/17/2024	Meas+List	Jessica Marcha
06/03/2024	Field Review	Angela Silva (V

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1024689.91723177
GIS Coord 2
108232.16545433
Insp Date
07/17/2024

PRINT

Date	Time
1/31/2025	3:18 pm

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
H-31
Plan #
PriorID1b
PriorID2b
PriorID3b
6
Code Date
Code Status
Nashua Ward
2
Assessor Map

LAND SECTION

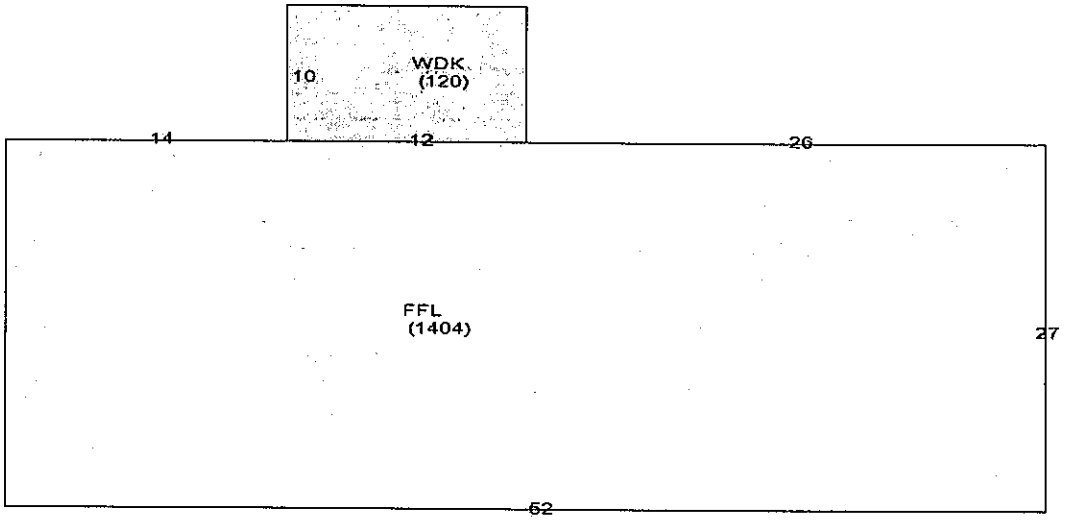
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1031	MANU HOUSING	1	0		SF	SITE	1		1.06	0	TV	0								0			0	16	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1031 - MANU HOUSING				P. NBC Desc	THORNTON VI	Tot					0		Tot	0		Tot	0	

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

Comments

Parcel ID 0000H-00031-1636-6-NMH

7/24 Inspect new home- add all building details. JM24---New mobile home 2024



Exterior Information

Type	20DW - DW MH		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	6 - SLAB_EARTH		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	DK BLUE		

Bath Features

Full Bath	2	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	2	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Depreciation

Phys Con	AV - Average	1
Functional		
Economic		
Special		
Override		
Total		1%

General Information

Grade	C - AVERAGE		
Year Blt	2024	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Interior Information

Avg Ht / Ft		
P. Int Wall	1 - DRYWALL	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	4 - CARPET	
Sec Floor	5 - LINO/VINYL	40%
Bmt Floors		
Electric	3 - TYPICAL	
Insulation	2 - TYPICAL	
Int Vs Ext		
Heat Fuel	2 - GAS	
Heat Type	1 - FORCED H/A	
# Heat Sys	1	
Heated %	100	AC % 100
Sol HW %		Ctrl Vac %
Com Wall %		Sprink %

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	180.00	Depr %	1%
Size Adj	1.00000	Depr	3,590
Con Adj	0.95000	Depr'd Total	355,404
Adj Prc	$ 171.00	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 23,491	Final Total	$ 355,400
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3500	Assessed Val	$ 355,400
LUC Ft.	1.0000	Total $/SF	$ 253.13
Adj Tot (RCN)	358,994	Undepr $/SF	171.00000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,404	1,404	1,404	1,404	171.00	240,084
WDK	WOOD DECK	120	120	0	0	19.55	2,346
	Building Totals	1,524	1,524	1,404	1,404		242,430
	Parcel Totals	1,524	1,524	1,404	1,404		242,430

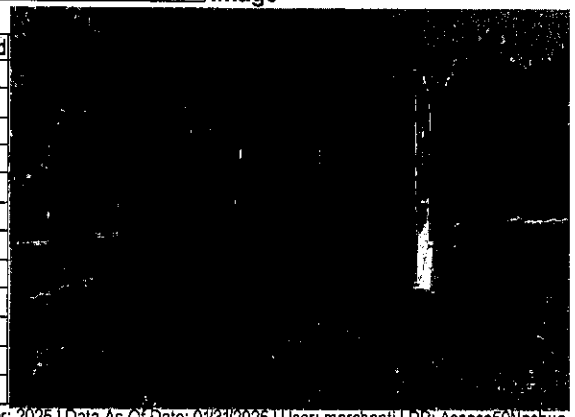
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
		6	3
Bld Total	0	6	3
Prcl Total	0	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
	Building Totals				Yard Item Appr							Special Feature Appr						
	Parcel Totals				Yard Item Appr							Special Feature Appr						

Image



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

Real Estate Property Tax

View Bill

As of	1/31/2025
Bill Year	2024
Bill	1000005
Owner	THE ANDREA BOYCE FAMILY TR
Parcel ID	00052863

View payments/adjustments

Installment	Pay By	Amount	Payments/Credits	Balance	Interest	Due
1	2/6/2025	$3,491.52	$3,491.52	$0.00	$0.00	$0.00
TOTAL		$3,491.52	$3,491.52	$0.00	$0.00	$0.00

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Prorated Taxes
Manufactured Housing
2024

ADDRESS	ACCT	ASSESSMENT	YEAR TAX	PERDIEM	DATE OF OCCUPANCY	DAYS TO 3/31/2025	TAX DUE
6 Greatstone	52863	$ 355,400	$ 5,650.86	$ 15.48	7/1/2024	274	$ 4,241.52
6 Greatstone	52863	$ 310,000	$ 4,929.00	$ 13.50	7/1/2024	274	$ 3,699.00

~~Would effective 90~~
Because of Vet credit,
4241.52
-750 =
billed 3491.52

= E7/1000 * 15.9
= amnd (E9/365,2)

3699.00
-750 =
$ 2949 due on value 310,000

3491.52
- 2949
abatement $542.52

THE CITY OF NASHUA

"The Gate City"

[Administrative Services Division]
[Assessing Department]

Julie Ann Smith
18 Bangor St
Nashua, NH 03062

Re: RSA 76-16 Property Tax Abatement
18 Bangor St
Account #34856
Parcel ID 0000H-00031-1093-18

Dear Ms. Smith:

The City of Nashua, Board of Assessors ("City") has received your RSA 76:16 Property Tax Abatement Application for tax year 2024 on the above noted property. The statutory deadline for such an appeal in this tax year is March 17, 2025, and the request was timely.

I – Reason(s) for Appeal
The Taxpayer filed an abatement based on over-assessment of the property.

II – Local Review Conducted
The taxpayer provides a list of manufactured home properties with an assessment analysis when compared to the subject manufactured home 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 abatement request.

The City has searched for and found several sales of manufactured home properties from which to determine a reasonable value for the subject property, which is a 924 square foot circa 1987 two-bedroom manufactured home in average condition and featuring a 220 SF screen porch and a small deck. The most similar of the sales found are:

Address	Sale Date	Sale Price	SF	BR's	Age/Cond	Significant Features
23 Sunrise Tr	10/4/2024	$175,000	924	2	1981/AV	126 SF Encl Porch; Deck; Covered Porch
12 Lunar Ln	5/14/2024	$215,000	924	2	1977/EX	160 SF Open Porch; Small Deck
29 Mercury Ln	4/18/2024	$153,000	924	2	1977/GD	270 SF Screen Porch; Covered Entry
11 Gary St	10/20/2023	$155,000	924	2	1983/AV	128 SF Deck; 64 SF Deck
23 Saturn Ln	5/5/2023	$135,000	924	2	1978/AV	160 SF Deck

III – Conclusions

The Taxpayer's claim that the assessment should be reduced to $98,500 is erroneous. No market evidence was presented or discovered that would support an assessed value that low. The most similar of the above sales are sales #1, #3 & #4, which support a value in the range of $153,000 to $175,000 for the subject property. Sale #3 sold closest to the effective date of April 1, 2024 for the 2024 tax year and is given the greatest weight. The Taxpayer's abatement request is GRANTED to a revised assessed value of $153,000.

On behalf of the Board of Assessors.

Robert J. Gagne
Chief Assessor

Abatement Information Sheet

Account Number: 34856

Address: 18 BANGOR ST, Unit THORNTON

Owner: SMITH, JULIE ANN

2024 Assessment: $179,400 **Applicant's Opinion of Value:** $98,500

Application Information:

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

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

Town Parcel ID# 0000-00031-1093-18 Appeal Year Market Value $ 98,500

Town Parcel ID# Appeal Year Market Value $

Parcel ID#	Property Account#	Valued Amount	Address	Living Space Sq Ft	#BRs-Bath	Carport Y/N	Date
000D-00063-1577-42	22666	$98,500	42 Fotene	1145	3-2	Y	1980
000D-00139-1705-8	40111	$128,200	8 Hidden	924	2-2	N	1981
000D-00063-1308-50	34526	$139,800	50 Chickie	1090	2-2	Y	1983
000D-00063-1577-41	36098	$141,700	41 Fotene	1568	3-2	N	1984
000D-00063-1308-49	18094	$143,700	49 Chickie	1456	3-2	N	1985
000D-00029-2194-2	47703	$156,500	2 Pluto	920	2-2	N	1992
000D-00139-2191-7	38898	$157,000	7 Plainfield	1116	2-2	N	1980
000D-00139-2446-9	4352	$162,200	9 Sunrise	1008	2-2	N	1986

Assessor Reasoning

See letter attached

Assessor Recommendation

To grant the abatement to the value of $153,000.

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location
0000H	00031	1093	18	0000H-00031-1093-18	18 BANGOR ST, Unit THORNTON

Nashua
Acct: 34856

Card: 1 of 1 | Total Card | Total Parcel
ASSESSED 179,400 / 179,400

PROPERTY LOCATION
18 BANGOR ST, Unit THORNTON
NASHUA, NH

OWNERSHIP
SMITH, JULIE ANN
18 BANGOR ST
NASHUA, NH 03062-0000

Occ | Type

PREVIOUS OWNER
RODGERS MANUFACTURED HOUSING
COMMUNITIES INC
843 WEST HOLLIS ST
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION
This parcel contains 0.00000 SF of land mainly classified as MANU HOUSING It has 1 building(s) first built in 1987 with a total of 924 square feet. There are 1 living unit(s), 2 Baths, 4 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	R9	
F-Haz		Zone 2		
Topo	4 - ROLLNG	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
1031	178,200	1,200	0.00	0	179,400
Building Total	178,200	1,200	0.00	0	179,400
Parcel Total	178,200	1,200	0.00	0	179,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	194.16	Tot Val SF/Prc	194.16

LEGAL DESCRIPTION
Desc:

Lot Size
Total Land
Land Unit Type

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1031	178,200	1,200	0	0	179,400	179,400	Year End Roll 2024	12/12/2024
2023	FV	1031	115,600	1,400	0	0	117,000	117,000	Year End Roll 2023	12/05/2023
2022	FV	1031	137,900	2,500	0	0	140,400	140,400	Year End Roll 2022	11/15/2022
2021	FV	1031	42,600	2,500	0	0	45,100	45,100	System Roll for 2021	11/15/2021
2020	FV	1031	42,600	2,500	0	0	45,100	45,100	Year End Roll	11/12/2020
2019	FV	1031	42,600	2,500	0	0	45,100	45,100	Year End Roll	03/04/2020
2018	PATR	1031	42,600	2,500		0	45,100	45,100	Corrects for Assessor	01/09/2019
2017	FV	1031	45,800	1,300		0	47,100	47,100	Year End Roll	11/06/2017
2016	FV	1031	45,800	1,300		0	47,100	47,100	Year End Roll	11/16/2016
2015	FV	1031	45,800	1,300		0	47,100	47,100		11/6/2015

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1025582.83523177
GIS Coord 2
108438.69545433
Insp Date
10/10/2024

PRINT

Date	Time
2/13/2025	10:53 am

TAX YEAR
2024

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif	NAL	Notes
RODGERS MANUFACTURED HOUS	8769-1591	Q	07/10/2015	23,533	No	8	S	
LEDOUX, ESTATE OF MARTHA J	8759-129	FO	06/10/2015	15,000	No		L	
VANDAL, RICHARD A & E.DELISLE	5736-200	W	07/17/1996	34,000	No			MARTHA DECEASED 6/06/2013
DELISLE, ELIZABETH A OR THORN	3866-115		12/26/1986	0	No			AS JT
MATHESON, WILLIAM OR THORNT	3568-465		07/03/1986	31,999	No			
	3102-31		11/30/1983	26,900	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
09/16/2016	201602757	MECHANICAL (		10/05/2016	C		
12/14/2015	201503297	ELECTRICAL O		01/07/2016	C		
07/10/2015	201501682	ELECTRICAL O		08/05/2015	C		
05/02/2003	200300497	Addition	2,500	05/12/2004	C		

ACTIVITIES

Date	Result	By
10/10/2024	No Change	Chris Ruel (VS
10/10/2024	Appt no show	Dave Mackie (V
06/03/2024	Field Review	Angela Silva (V
01/27/2023	Meas+List	Greg Turgiss
08/30/2022	No Change	Terri Sullivan (V
05/20/2022	Field Review	Sandra Schmu
05/06/2020	Meas+1Visit	Justyn Ainswor
08/07/2018	Field Review	Doug R-KRT
05/12/2004	Extr In only	Greg Turgiss
12/22/2003	Extr In only	Wynta Whitche
09/20/1999	Data Ver NOE	Greg Turgiss

USER DEFINED

Prior ID1a
Nashua PID
H-31
Plan #
Prior ID1b
Prior ID2b
Prior ID3b
18
Code Date
Code Status
Nashua Ward
2
Assessor Map

LAND SECTION

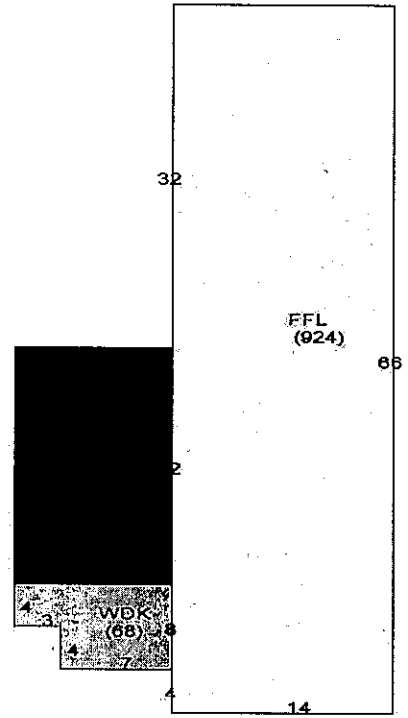
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec LV	Juris	L. Ft.	Assessed	Notes
1031	MANU HOUSING	1	0		SF	SITE	1		9.96	0	TV	0								0			0	16	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1031 - MANU HOUSING				P. NBC Desc	THORNTON V	Tot					0	Tot		0		Tot	0	

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

Comments

Parcel ID 0000H-00031-1093-18

INSPECTED FOR 22 ABATEMENT, CHG OFP TO FSP, ASPHALT ROOFING TO METAL, SHED TO POOR CONDITION, LEAN-TO VERY POOR HAS NO VALUE, ADD 25% LINO FLOORING (NOTE SOME SOFTNEES IN THE SUBFLOOR IN REAR BEDROOM AND BATH POSSIBLY FROM A LEAKING SHOWER THAT WAS REPLACE APPROX 7 YEARS AGO- ALSO NOTE SOME SOFTNESS IN THE LIVING ROOM SUB FLOOR) GR 22 --- FROM ADD GEN IN YI-BP CLOSED 1/16 ND---SKYLINE CHG ROOF CVR TO ASPH FIB ADDED 96SF SHD1 GR99 ADDED 48SF LNT GR99 ADDED WDK WW03 ADDED FOP WW03 REMOVED PTO & FOP WW03



Exterior Information

Type	20 - MOBILE HOME		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	6 - SLAB_EARTH		
Frame	1 - WOOD		
P. Wall	3 - ALUMINUM		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	14 - METAL-AVG		
Color	WHITE		

Bath Features

Full Bath	2	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Depreciation

Phys Con	AV - Average	46.2
Functional		
Economic		
Special		
Override		
Total		46.2%

General Information

Grade	C - AVERAGE		
Year Blt	1987	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Interior Information

Avg Ht / Fl		
P. Int Wall	8 - PLYWD PANL	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	4 - CARPET	
Sec Floor	5 - LINO/VINYL	25%
Bmt Floors		
Electric	3 - TYPICAL	
Insulation	2 - TYPICAL	
Int Vs Ext		
Heat Fuel	2 - GAS	
Heat Type	1 - FORCED H/A	
# Heat Sys	1	
Heated %	100	AC %
Sol HW %		Ctrl Vac %
Com Wall %		Sprink %

Condo Information

Location	
# Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	260.00	Depr %	46.2%
Size Adj	1.00000	Depr	153,019
Con Adj	0.90250	Depr'd Total	178,190
Adj Rrc	$ 234.65	Juris Ft	1.0000
Grade Ft	1.00000	Spec Features	$ 0
Other Feat	$ 20,000	Final Total	$ 178,200
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.3500	Assessed Val	$ 178,200
LUC Ft	1.0000	Total $/SF	$ 192.86
Adj Tot (RCN)	331,209	Undepr $/SF	234.65000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	924	924	924	924	234.65	216,817
FSP	FIN SCR PRCH	220	220	0	0	31.09	6,840
WDK	WOOD DECK	68	68	0	0	24.75	1,683
	Building Totals	1,212	1,212	924	924		225,339
	Parcel Totals	1,212	1,212	924	924		225,339

Res Breakdown

Floor	Nbr Unit	Rooms	Bdrms
U	1	4	2
Bld Total	1	4	2
Prcl Total	1	4	2

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
LNT	LEAN-TO	D	Y	1	6.00x8.00	A	DL	1992	0.00	T	90%		1		1		1	0
SHD1	SHED FRAME	D	Y	1	8.00x12.00	A	PR	1992	15.00	T	59.2%		1		1		1	600
SHD1	SHED FRAME	D	Y	1	8.00x12.00	A	PR	1992	15.00	T	59.2%		1		1		1	600
Building Totals					Yard Item Appr				1,200		Special Feature Appr							1,200
Parcel Totals					Yard Item Appr				1,200		Special Feature Appr							1,200

Image

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

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THE CITY OF NASHUA

"The Gate City"

[Administrative Services Division]
[Assessing Department]

Matthew D. Modica
15 Bulova Dr
Nashua, NH 03060

Re: RSA 76-16 Property Tax Abatement
Map A, Lot 608, 15 Bulova Dr

Dear Mr. Modica:

The City of Nashua, Board of Assessors ("City") has received your RSA 76:16 Property Tax Abatement Application for tax year 2024 on the above noted property. The statutory deadline for such an appeal in this tax year is March 17, 2025, and the request was timely.

I – Reason(s) for Appeal
The Taxpayer filed an abatement based on over-assessment of the property.

II – Local Review Conducted
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 provides a list of 5 sales that are not the most comparable sales available. All are older, two are not comparable in style and four are inferior in location, either in areas with significant industrial / commercial influence or in neighborhoods of predominantly multi-family properties.

Better sales were available, including three sales from subject's ***immediate neighborhood***, identical in style and size and very similar in age:

-25 June St, sold 2/27/2024 for $466,000, 960 AF Ranch style built in 1970.
-12 Waltham Dr, sold 11/30/2023 for $460,000, 960 SF Ranch style built in 1972.
-24 Waltham Dr, sold 12/29/2023 for $425,000, 960 SF Ranch style built in 1973

The subject is a 960 SF Ranch style home constructed in 1972. The above sales are much more comparable to the subject than those provided by the taxpayer. These more similar sales support the subject's current assessed value.

III – Conclusions
The Taxpayer's claim that the assessment should be reduced is erroneous. No evidence was presented or discovered that the assessed value of $434,100 for tax year 2024 was unreasonable. The Taxpayer's abatement request is DENIED. Appeal of this decision is available if certain deadlines are met. See enclosed Notice to Taxpayers.

Respectfully,

Robert J. Gagne
Chief Assessor

For 15 Bulova Dr.

Single Family Sales after 4-1-2023 with Style

Location	Parcel ID	Sale Date	Sale Price	Qualified / Unqualified	Assessed Value	LUC	Nbhd Code	Style	Fin Area	Year Built
25 JUNE ST Same Nbhd	0000A-00565	2/27/2024	$466,000	Q	$395,900	1401	NA	RANCH	960	1970
12 WALTHAM DR " "	0000A-00614	11/30/2023	$460,000	Q	$430,600	1401	NA	RANCH	960	1972
24 WALTHAM DR " "	0000A-00637	12/29/2023	$425,000	Q	$408,500	1401	NA	RANCH	960	1973
9 CARDIFF RD	0000B-01358	8/15/2024	$425,000	Q	$406,100	1401	NA	RANCH	960	1967
1 SHELTON ST	0000B-01376	7/31/2024	$455,000	Q	$407,100	1401	NA	RANCH	960	1966
73 TENBY DR	0000B-01437	6/10/2024	$525,000	Q	$481,200	1401	NA	RANCH	960	1970
9 ELMER DR	0000C-00235	9/28/2023	$455,000	Q	$448,000	1401	NA	RANCH	960	1964
5 JILL DR	0000C-01941	9/14/2023	$452,000	Q	$445,800	1401	NA	RANCH	960	1982
4 WESTCHESTER DR	0000E-00057	7/15/2024	$542,534	Q	$506,600	1401	NA	RANCH	960	1960
4 WHITE PLAINS DR	0000E-00673	12/12/2023	$425,000	Q	$436,300	1401	NA	RANCH	960	1967

Abatement Information Sheet

Account Number: 4720

Address: 15 BULOVA DR

Owner: MODICA, MATTHEW D

2024 Assessment: $434,100 **Applicant's Opinion of Value:** $352,857

Application Information:

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

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

Town Parcel ID# 4720 Appeal Year Market Value $ $352,857

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

This value is the average of the 7 comps included with this form. The 8th comp was excluded due to being a waterfront property. Personally I feel that $370-$380k is a reasonable assessed value, however, nothing comparable has sold within the city of Nashua for more than $405k during the three months before April 1st, 2024.

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessme
16760	4 SECOND ST	$305,000, Mar 12 2024		$272,100
32110	91 GILLIS ST	$350,000, Mar 14 2024		$353,400
1718	70 BURKE ST	$405,000, Mar 11 2024		$374,000
5962	18 MEADOWBROOK DR	$365,000, Jan 15 2024		$423,900
1998	102 BURKE ST	$300,000, Jan 5 2024		$373,300

Assessor Reasoning

See letter attached

Assessor Recommendation

To deny the abatement for lack of evidence that the value is unreasonable.

0000A	00608			0000A-00608	15 BULOVA DR	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 4720	ASSESSED	434,100 /	434,100

PROPERTY LOCATION

15 BULOVA DR
NASHUA, NH

OWNERSHIP

MODICA, MATTHEW D
15 BULOVA DR
NASHUA, NH 03060

Occ | Type

PREVIOUS OWNER

MASSE, DAVID L
PETERSON, JACLYN E &
PETERSON, DEREK M
15 BULOVA DR
NASHUA, NH 03060
US

NARRATIVE DESCRIPTION

This parcel contains 8700.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1972 with a total of 960 square feet. There are 1 living unit(s), 1 Bath, 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	1 - LEVEL	Zone 3		
Street	V45 - CURBS PAVE			
Traffic	3 - TYPICL			
Exempt	S - SOLAR			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	276,800	0	8,700.00	157,300	434,100
Building Total	276,800	0	8,700.00	157,300	434,100
Parcel Total	276,800	0	8,700.00	157,300	434,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	452.19	Tot Val SF/Prcl	452.19

LEGAL DESCRIPTION

Desc: HCRD 5419

Lot Size	
Total Land	
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1401	276,800	0	8,700	157,300	434,100	434,100	Year End Roll 2024	12/12/2024
2023	FV	1401	224,700	0	8,700	125,800	350,500	350,500	Year End Roll 2023	12/05/2023
2022	FV	1401	224,700	0	8,700	125,800	350,500	350,500	Year End Roll 2022	11/15/2022
2021	FV	1401	158,400	0	8,700	88,100	246,500	246,500	System Roll for 2021	11/15/2021
2020	FV	1401	158,400	0	8,700	88,100	246,500	246,500	Year End Roll	11/12/2020
2019	FV	1401	158,400	0	8,700	88,100	246,500	246,500	Year End Roll	03/04/2020
2018	PATR	1401	158,400	0	8,700	88,100	246,500	246,500	Corrects for Assessor	01/09/2019
2017	FV	1401	98,100	0	8,700	75,900	174,000	174,000	Year End Roll	11/06/2017
2016	FV	1401	98,100	0	8,700	75,900	174,000	174,000	Year End Roll	11/16/2016
2015	FV	1401	98,100	0	8,700	75,900	174,000	174,000		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif	NAL	Notes
MASSE, DAVID L	9434-477	W	03/03/2021	345,000	No	8	Q	
MASSE, DAVID L	9237-2921	W	11/27/2019	2,667	No	4	38	
BRADLEY, JANICE & STEVEN &	9006-2818	W	09/14/2017	240,000	No	8	Q	
BRADLEY, JANICE & STEVEN &	9006-2816	Q	09/14/2017	0	No		38	STEVEN AKA STEPHEN
BRADLEY, JANICE & STEVEN &	9006-2814	Q	09/14/2017	0	No		38	MEREDITH AKA CAMBRA
BRADLEY, JANICE & STEVEN &	8610-918	Q	10/04/2013	0	No		38	MICHAEL (EX-HUSBAND) RELEASING AN

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
05/16/2024	24-1467	Mechanical Only		07/02/2024	C	WH REPLACEME	
04/07/2023	23-1060-01	Electrical Only		04/10/2023	C	ELECTRIC FOR S	
04/07/2023	23-1060	Alt Energy	37,024	11/17/2023	C	INSTALL 23 ROO	
03/26/2013	201300472	MECHANICAL (		04/09/2013	C		
03/22/2010	201000406	MECHANICAL (		04/05/2010	C		
02/25/2002	200200182	Addition	10,800	02/13/2003	C		

ACTIVITIES

Date	Result	By
10/09/2024	No Change	Chris Ruel (VS(
11/17/2023	Extr In only	Jessica Marcha
06/22/2022	Field Review	June Perry (VG
10/21/2021	MLS VERIFIED	Greg Turgiss
03/10/2021	Meas+1Visit	Mike Castillo (V
10/22/2020	Sales Review	Gary Turgiss
07/13/2018	Field Review	Rob T-KRT
04/24/2018	Sales Review	Kevin L -KRT
10/18/2017	MLS VERIFIED	Gary Turgiss
09/27/2004	Meas+List	Greg Turgiss
02/13/2003	Extr In only	Gary Turgiss

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1044861.02123177
GIS Coord 2
83581.22245433
Insp Date
10/09/2024

PRINT

Date	Time
2/13/2025	11:07 am

TAX YEAR

2024

USER DEFINED

Prior ID 1a
Nashua PID
A-608
Plan #
5419
Prior ID 1b
Prior ID 2b
Prior ID 3b
15
Code Date
Code Status
Nashua Ward
7
Assessor Map

LAND SECTION

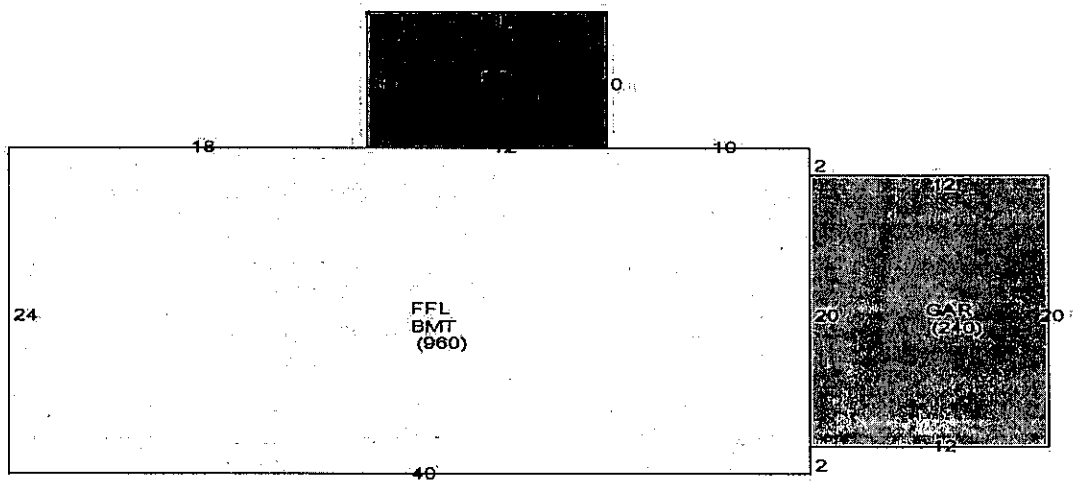
LUC	LUC Desc	Ft	# Units	Depth	U. Type	L. Type	Ft	Base V.	Unit Prc	Adj Prc	NBC	Ft	Mod	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec LV	Juris	L Ft	Assessed	Notes
1401	1 UNIT	1	8,700		SF	SITE	1		2.18	18.08	NA	1								157,300			0	1	1	157,300	
Total AC/HA			0.1997	Total SF/SM			8,700.00	Parcel LUC	1401 - 1 UNIT				P. NBC Desc	NEW AV					Tot	157,300	Tot		0	Tot		157,300	

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

Comments

Parcel ID 0000A-00608

Add solar, close bp. JM24 -- Chg CAR to HW, KIT from AVG to GD, add cent per MLS GR 21--- PARK REAR/CHAIN FENCE CHANGED USP TO FEP GT03 ADDED FGR GT03 DELETED SHD3 GT03 REMOVED FBM GR04
3/21 REAR = EST (GATED)



Exterior Information

Type	01 - RANCH
Stry Hght	1 - 1 STORY
(Liv) Units	1 Tot 1
Found	1 - CONCRETE
Frame	1 - WOOD
P. Wall	4 - VINYL
Sec Wall	0%
Roof Str	1 - GABLE
Roof Cvr	1 - ASPHALT
Color	BLUE

Interior Information

Avg Ht / Fl	
P. Int Wall	1 - DRYWALL
Sec Int Wall	8 - PLYWD PAI
Partition	T - TYPICAL
P. Floor	3 - HARDWOOD
Sec Floor	
Bmt Floors	
Electric	3 - TYPICAL
Insulation	2 - TYPICAL
Int Vs Ext	
Heat Fuel	2 - GAS
Heat Type	1 - FORCED H/A
Heat Sys	1
Heated %	100 AC % 100
Sol HW	Ctrl Vac %
Com Wall	Sprink %

Bath Features

Full Bath	1	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	G - GOOD
Add Kit	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	186.00	Depr %	35%
Size Adj	1.50000	Depr	142,713
Con Adj	1.04000	Depr'd Total	265,039
Adj Prc	$ 290.16	Juris Ft	1.0000
Grade Ft	1.00000	Spec Features	$ 11,800
Other Feat	$ 28,586	Final Total	$ 276,800
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.0000	Assessed Val	$ 276,800
LUC Ft	1.0000	Total $/SF	$ 288.33
Adj Tot (RCN)	407,752	Undepr $/SF	290.16000

Depreciation

Phys Con	AV - Average	35
Functional		
Economic		
Special		
Override		
Total		35%

General Information

Grade	C - AVERAGE		
Year Blt	1972	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Sub Areas

Code	Desc	Net Area	Gross A	F Area	Sz Adj A	Rate AV	Undepr Val
FFL	FIRST FLR	960	960	960	960	290.16	278,554
GAR	GARAGE	240	240	0	0	101.56	24,374
BMT	BASEMENT	960	960	0	0	72.54	69,638
EFP	ENCL PORCH	120	120	0	0	55.00	6,600
	Building Totals	2,280	2,280	960	960		379,166
	Parcel Totals	2,280	2,280	960	960		379,166

Res Breakdown

Floor	No Unit	Rooms	Bdrms
U	1	6	3
Bld Total	1	6	3
Prcl 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	FL	Juris	Ft	Assessed
SLR6	SOLAR ELEC	A	S	23	3.00x5.00	A	AV	2023	35.00	T	2%		1		1		1	11,800
	Building Totals				Yard Item Appr						Special Feature Appr						11,800	11,800
	Parcel Totals				Yard Item Appr						Special Feature Appr						11,800	11,800

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

THE CITY OF NASHUA

"The Gate City"

[Administrative Services Division]
[Assessing Department]

Kevin Whittaker
c/o Mary Ann Whittaker, Guardian
36 Doggett Ln
Nashua, NH 03064

Re: RSA 76-16 Property Tax Abatement
Map 134, Lot 65, 7 Warsaw Av

Dear Mr. Whittaker & Ms. Whittaker:

The City of Nashua, Board of Assessors ("City") has received your RSA 76:16 Property Tax Abatement Application for tax year 2024 on the above noted property. The statutory deadline for such an appeal in this tax year is March 17, 2025, and the request was timely.

I – Reason(s) for Appeal
The Taxpayer filed an abatement based on over-assessment of the property.

II – Local Review Conducted
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 provides a list of 5 sales that are not the most comparable sales available. Two of these sales are 2-family properties not suitable for comparison to a single-family property. The three single-family sales provided differ in style and all are older (two significantly older) and two significantly smaller in living area.

Better sales were available, more similar in style and size and three very similar in age:

-28 Fairmount St, sold 8/23/2024 for $759,900, 2,356 SF Colonial style built in 2018.
-12 North Intervale St, sold 1/12/2024 for $640,000, 2,174 SF Colonial style built in 2018.
-88 Beauview Av, sold 4/27/2023 for $720,000, 2,392 SF Colonial style built in 2022.
-29 MacDonald Dr, sold 2/12/2024 for $650,000, 2,266 SF Colonial style built in 1984.

The subject is a 2,386 SF Colonial style home constructed in 2018. The above sales are much more comparable to the subject than those provided by the taxpayer and these sales support the subject's current assessed value.

III – Conclusions
The Taxpayer's claim that the assessment should be reduced is erroneous. No evidence was presented or discovered that the assessed value of $688,200 for tax year 2024 was unreasonable. The Taxpayer's abatement request is DENIED. Appeal of this decision is available if certain deadlines are met. See enclosed Notice to Taxpayers.

Respectfully,

Robert J. Gagne
Chief Assessor

Single Family Sales after 4-1-2023 with Style

NA or NF

2100-2600 SF

Location	Parcel ID	Sale Date	Sale Price	Qualified / Unqualified	Assessed Value	LUC	Nbhd Code	Style	Fin Area	Year Built
9 CINDY DR	0000C-01711	11/9/2023	$600,000	Q	$566,200	1401	NA	COLONIAL	2,288	1983
29 MACDONALD DR	0000C-01902	2/12/2024	$650,000	Q	$583,000	1401	NA	COLONIAL	2,266	1984
5 SADDLEBACK DR	0003-00136	7/14/2023	$724,934	Q	$671,200	1401	NA	COLONIAL	2,192	2023
7 SADDLEBACK DR	0003-00137	8/7/2023	$737,400	Q	$679,400	1401	NA	COLONIAL	2,168	2023
15 SADDLEBACK DR	0003-00140	2/15/2024	$749,934	Q	$448,600	1401	NA	COLONIAL	2,120	2024
10 SADDLEBACK DR	0003-00142	2/15/2024	$759,934	Q	$687,200	1401	NA	COLONIAL	2,204	2024
8 SADDLEBACK DR	0003-00143	2/15/2024	$749,934	Q	$575,400	1401	NA	COLONIAL	2,176	2023
28 FAIRMOUNT ST	0070-00024	8/23/2024	$759,934	Q	$679,100	1401	NF	COLONIAL	2,356	2018
12 NORTH INTERVALE ST	0070-60	1/12/2024	$640,000	Q	$697,800	1401	NF	COLONIAL	2,174	2018
88 BEAUVIEW AVE	0115-00015	4/27/2023	$720,000	Q	$746,500	1401	NA	COLONIAL	2,392	2022
71 FERRY RD	0137-00090	8/16/2023	$580,000	Q	$647,000	1401	NA	COLONIAL	2,204	2000

Abatement Information Sheet

Account Number: 52111

Address: 7 WARSAW AVE

Owner: WHITTAKER, KEVIN

2024 Assessment: $688,200 **Applicant's Opinion of Value:** $525,000

Application Information:

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

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

Town Parcel ID# 0134-000165 Appeal Year Market Value $ 525,000

The assessed value is substantially higher than market value. I've listed sales in section G to support this claim

2194	41 Fairmount St	*450K / 8/7/23
9974	5 Brigham St	*425K / 3/7/24
49864	15 N. Intervale	*500K / 10/18/23
31240	32 Fairmont St	*580K / 11/2/23 - 2 Family
30690	4 Hutchinson	*485K / 7/1/23

Assessor Reasoning

See letter attached

Assessor Recommendation

To deny the abatement for lack of evidence that the value is unreasonable.

0134	00065			0134-00065	7 WARSAW AVE	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52111	ASSESSED	688,200 /	688,200

PROPERTY LOCATION

7 WARSAW AVE
NASHUA, NH

OWNERSHIP

WHITTAKER, KEVIN
36 DOGGETT LN
NASHUA, NH 03064-0000

Occ | Type

PREVIOUS OWNER

WILDER, JOSHUA L &
WILDER, JAIMA L
48 PIERCE LANE
HOLLIS, NH 03049-0000

NARRATIVE DESCRIPTION

This parcel contains 6300.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 2018 with a total of 2,386 square feet. There are 1 living unit(s), 2 Baths, 1 Half Bath, 7 Rooms, and 4 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1		
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	RB	
F. Haz		Zone 2		
Topo	1 - LEVEL	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
1401	551,200	0	6,300.00	137,000	688,200
Building Total	551,200	0	6,300.00	137,000	688,200
Parcel Total	551,200	0	6,300.00	137,000	688,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	288.48	Tot Val SF/Prcl	288.48

LEGAL DESCRIPTION

Desc: HCRD 38676
CAVEAT 7959-912

Lot Size	
Total Land	
Land Unit Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1401	551,200	0	6,300	137,000	688,200	688,200	Year End Roll 2024	12/12/2024
2023	FV	1401	419,800	0	6,300	109,600	529,400	529,400	Year End Roll 2023	12/05/2023
2022	FV	1401	419,800	0	6,300	109,600	529,400	529,400	Year End Roll 2022	11/15/2022
2021	FV	1401	293,400	0	6,300	69,400	362,800	362,800	System Roll for 2021	11/15/2021
2020	FV	1401	295,900	0	6,300	69,400	365,300	365,300	Year End Roll	11/12/2020
2019	FV	1401	177,600	0	6,300	69,400	247,000	247,000	Year End Roll	03/04/2020
2018	PATR	1401	72,700	0	6,300	69,400	142,100	142,100	Corrects for Assessor	01/09/2019
2017	FV	1300	0	0	6,300	72,000	72,000	72,000	Year End Roll	11/06/2017
2016	FV	1300	0	0	6,300	72,000	72,000	72,000	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif	NAL	Notes
WILDER, JOSHUA L &	9017-1018	W	10/17/2017	94,933	No	7	Q	
WILDER, JOSHUA L &	7945-0803	W	02/01/2008	242,000	No		V	JT-SEE CORR DEED TO CORRECT INITIA

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/29/2017	201703178	SFRD	190,000	05/01/2020	C		05/01/2020

ACTIVITIES

Date	Result	By
10/16/2024	No Change	Nick Smith (VG
07/29/2024	Field Review	Angela Silva (V
07/13/2022	Field Review	Steve Whalen (
03/10/2022	Meas+List	Adam Natal (V(
08/12/2020	Meas+1Visit	Mike Castillo (V
05/01/2020	Extr In only	Mike Mandile
04/12/2019	Meas+List	Gary Turgiss
07/17/2018	Field Review	George L-KRT
03/22/2018	Meas+List	Gary Turgiss

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1033294.61848177
GIS Coord 2
96649.90520433
Insp Date
10/16/2024

PRINT

Date	Time
2/13/2025	4:11 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
134-65
Plan #
38676
PriorID1b
PriorID2b
PriorID3b
7
Code Date
Code Status
Nashua Ward
4
Assessor Map

LAND SECTION

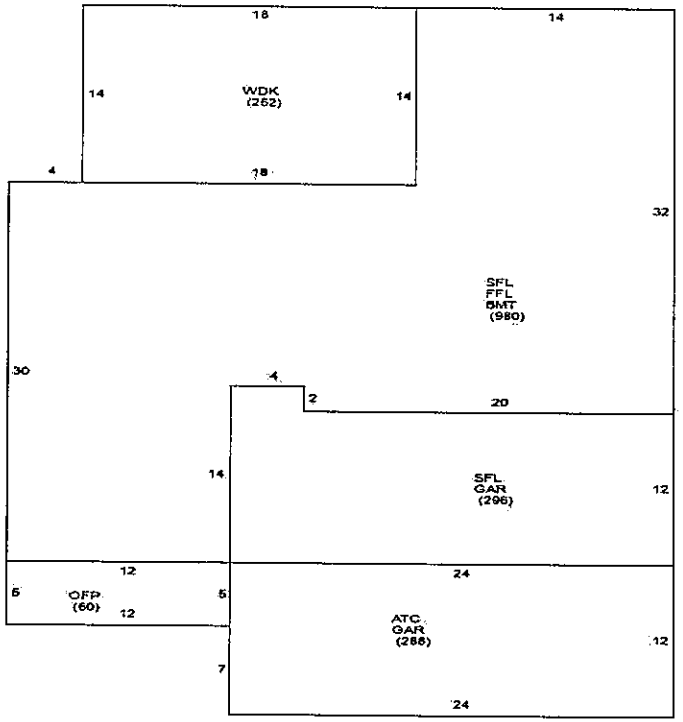
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1401	1 UNIT	1	6,300		SF	SITE	1		0.45	21.75	NF	0.95								137,000			0	12	1	137,000	
Total AC/HA			0.1446	Total SF/SM			6,300.00	Parcel LUC	1401 - 1 UNIT				P. NBC Desc	NEW FAIR					Tot	137,000		Tot	0		Tot	137,000	

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

Comments

Parcel ID 0134-00065

REMOVED UC, COMPLETE FOR 2020, INT EST DUE TO NO ENTRY, MM20 --- CHG UC FROM 70% TO 40%, CKBK 2020 FOR COMPLETION GT19---CKBK 2019 FOR COMP GT18---NEW ACCT-PREV PART OF LOT 134-19-REF S/D PL #3476 &HCRD 38676 12/15 ND
8/2020 REAR = EST (GATED)



Exterior Information

Type	03 - COLONIAL		
Stry Hght	2 - 2 STORIES		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
Pa Wall	4 - VINYL		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	GREEN		

Bath Features

Full Bath	2	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	1	A - AVERAGE
Add 1/2	0	
Other Fix	2	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Depreciation

Phys Con	AV - Average	4.2
Functional		
Economic		
Special		
Override		
Total		4.2%

General Information

Grade	C+ - AVG. (+)		
Year Blt	2018	Eff Yr	
Alt LUC			
Juris			
Con Mod			
Lt Sum			

Interior Information

Avg Ht / Fl		
P. Int Wall	1 - DRYWALL	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	4 - CARPET	
Sec Floor	18 - LAMINATE	50%
Bmt Floors	12 - CONCRETE	
Electric	3 - TYPICAL	
Insulation	2 - TYPICAL	
Int Vs Ext		
Heat Fuel	2 - GAS	
Heat Type	1 - FORCED H/A	
# Heat Sys	0	
Heated %	100	AC % 100
Sol HW		Ctrl Vac
Com Wall		Sprink

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	185.00	Depr %	4.2%
Size Adj	0.91918	Depr	24,165
Con Adj	1.00000	Depr'd Total	551,195
Adj Prc	$ 170.05	Juris Ft	1.0000
Grade Ft	1.10000	Spec Features	$ 0
Other Feat	$ 38,318	Final Total	$ 551,200
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.0000	Assessed Val	$ 551,200
LUC Ft	1.0000	Total $/SF	$ 231.05
Adj Tot (RCN)	575,360	Undepr $/SF	187.05500

Sub Areas

Code	Desc	Net Area	Gross A	F. Area	Sz Adj A	Rate AV	Undepr Val
SFL	SECOND FLR	1,276	1,276	1,276	1,276	170.05	216,984
FFL	FIRST FLR	980	980	980	980	170.05	166,649
ATC	ATTIC FIN	130	288	130	130	170.05	22,038
BMT	BASEMENT	980	980	0	0	42.51	41,660
GAR	GARAGE	584	584	0	0	59.52	34,760
OFP	OPEN FRM PRC	60	60	0	0	35.00	2,100
WDK	WOOD DECK	252	252	0	0	15.99	4,029
	Building Totals	4,262	4,420	2,386	2,386		488,220
	Parcel Totals	4,262	4,420	2,386	2,386		488,220

Res Breakdown

Floor	No Unit	Rooms	Bdrms
	1	7	4
Bld Total	1	7	4
Prcl 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
Building Totals					Yard Item Appr							Special Feature Appr						
Parcel Totals					Yard Item Appr							Special Feature Appr						

Image

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

THE CITY OF NASHUA

"The Gate City"

[Administrative Services Division]
[Assessing Department]

Rodney R & Patricia Robuccio
6 Old Balcom Farm Rd
Nashua, NH 03062

Re: RSA 76-16 Property Tax Abatement
Map 0000C, Lot 02490, 6 Old Balcom Farm Rd

Dear Mr. & Mrs. Robuccio:

The City of Nashua, Board of Assessors ("City") has received your RSA 76:16 Property Tax Abatement Application for tax year 2024 on the above noted property. The statutory deadline for such an appeal in this tax year is March 17, 2025, and the request was timely.

I – Reason(s) for Appeal
The Taxpayer filed an abatement based on over-assessment of the property.

II – Local Review Conducted
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 provides a list of 4 sales that are not the most comparable sales available. All are older and two are not comparable in style.

Sales more similar in style, age and size were available:

-15 Heidi Ln, sold 5/8/2024 for $626,000, 1,876 SF Colonial style built in 1993.
-13 Ashland St, sold 3/21/2024 for $655,000, 1,872 SF Colonial style built in 1998.
-5 Boylston Av, sold 5/17/2024 for $675,000, 1,960 SF Colonial style built in 2003

The subject is a 1,976 SF Colonial style home constructed in 1998. The above sales are more comparable to the subject than those provided by the taxpayer. These more similar sales support the subject's current assessed value.

III – Conclusions
The Taxpayer's claim that the assessment should be reduced is erroneous. No evidence was presented or discovered that the assessed value of $648,800 for tax year 2024 was unreasonable. The Taxpayer's abatement request is DENIED. Appeal of this decision is available if certain deadlines are met. See enclosed Notice to Taxpayers.

Respectfully,

Robert J. Gagne
Chief Assessor

							Liv Area Between 1800 SF and 2150 SF	Year Built between 1993 & 2004
Location	Sale Date	Sale Price	Assessed Value	LUC	Nbhd Code	Style	Fin Area	Year Built
45 CHERRYWOOD DR	7/26/2023	$665,000	$675,000	1401	NG	COLONIAL	1,840	2004
15 HEIDI LN	5/8/2024	$626,000	$564,500	1401	NA	COLONIAL	1,876	1993
5 BOYLSTON AVE	5/17/2024	$675,000	$659,200	1401	NG	COLONIAL	1,960	2003
13 ASHLAND ST	3/21/2024	$655,000	$658,300	1401	NA	COLONIAL	1,872	1998

Abatement Information Sheet

Account Number: 49280

Address: 6 OLD BALCOM FARM DR

Owner: ROBUCCIO, RODNEY R & ROBUCCIO, PATRICIA

2024 Assessment: $648,800 **Applicant's Opinion of Value:** $636,800

Application Information:

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

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

Town Parcel ID# 000 0C - 02490 Appeal Year Market Value $ 636,800

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

PROPERTIES LISTED ARE COMPARABLE, 3 OF THEM BIGGER SQ FEET AND SOLD FOR LESS THAN MY PROPERTY AND ARE ASSESSED AT MUCH LOWER VALUE. MY APPEAL ESTIMATE IS MY BEST ESTIMATE OF MARKET VALUE. OVER 20% INCREASE IN PROPERTY VALUE SEEM EXCESSIVE.

SECTION G. Sales Data and/or Assessment Comparisons

0000C-01711	9 CINDY DR	600,000	11/9/23	566,700
0000B-02226	5 DRAYCOTT CIRCLE	640,000	10/4/24	575,400
0000C-01897	19 MACDONALD DR	590,000	9/11/24	514,400
0000C-01002	16 BLUEBERRY LANE	580,000	9/12/24	512,900

Assessor Reasoning

See letter attached

Assessor Recommendation

To deny the abatement for lack of evidence that the value is unreasonable.

0000C	02490			0000C-02490	6 OLD BALCOM FARM DR	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 49280	ASSESSED	648,800 /	648,800

PROPERTY LOCATION

6 OLD BALCOM FARM DR
NASHUA, NH

OWNERSHIP

ROBUCCIO, RODNEY R &
ROBUCCIO, PATRICIA
6 OLD BALCOM FARM DR
NASHUA, NH 03062-0000

Occ: | Type:

PREVIOUS OWNER

ASHWOOD DEVELOPMENT COMPANIES
-0000

NARRATIVE DESCRIPTION

This parcel contains 11365.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1998 with a total of 1,976 square feet. There are 1 living unit(s), 2 Baths, 1 Half Bath, 7 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		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R9	
FEMA		Zone 2		
Topo	V335 - ABV ST ROL	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt	VF - VET CREDIT			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	485,500	0	11,365.00	163,300	648,800
Building Total	485,500	0	11,365.00	163,300	648,800
Parcel Total	485,500	0	11,365.00	163,300	648,800
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	328.34	Tot Val SF/Prcl	328.34

LEGAL DESCRIPTION

Desc:

Lot Size	
Total Land	
Land Units Type	

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1401	485,500	0	11,365	163,300	648,800	648,800	Year End Roll 2024	12/12/2024
2023	FV	1401	408,300	0	11,365	130,700	539,000	539,000	Year End Roll 2023	12/05/2023
2022	FV	1401	408,300	0	11,365	130,700	539,000	539,000	Year End Roll 2022	11/15/2022
2021	FV	1401	289,300	0	11,365	104,500	393,800	393,800	System Roll for 2021	11/15/2021
2020	FV	1401	289,300	0	11,365	104,500	393,800	393,800	Year End Roll	11/12/2020
2019	FV	1401	289,300	0	11,365	104,500	393,800	393,800	Year End Roll	03/04/2020
2018	PATR	1401	289,300	0	11,365	104,500	393,800	393,800	Corrects for Assessor	01/09/2019
2017	FV	1401	239,700	0	11,365	89,700	329,400	329,400	Year End Roll	11/06/2017
2016	FV	1401	239,700	0	11,365	89,700	329,400	329,400	Year End Roll	11/16/2016
2015	FV	1401	239,700	0	11,365	89,700	329,400	329,400		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif	NAL	Notes
ASHWOOD DEVELOPMENT COMP	5978-966	W	08/06/1998	203,600	No		6	AS JT
DENEAULT, BARBARA TRUSTEE (	5978-964	W	08/06/1998	4,000	No		6	
	5926-656	W	04/10/1998	224,000	No		V	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
12/21/2020	20-4672	Mechanical Onl		01/05/2021	C	1 REPLACEMENT	
12/21/2020	20-4671	Electrical Only		01/05/2021	C	A/C UNIT WIRE	
08/04/2017	201702085	ELECTRICAL/M		09/15/2017	C		
05/06/1998	199800670	New Building	83,700	02/23/1999	C		

ACTIVITIES

Date	Result	By
10/03/2024	No Change	Angela Silva (V
06/29/2022	Field Review	June Perry (VG
04/06/2022	Meas+List	Josh Seymour (
02/28/2021	Meas+1Visit	Mike Castillo (V
01/05/2021	BPclsd no vr	Rick Kulp (VGS
12/28/2020	AERIAL V NC	Lindsay Monag
07/09/2018	Field Review	Rob T-KRT
06/21/2006	Meas+List	Greg Turgiss
06/08/2006	Meas+1Visit	James Hall 20(
03/30/1999	Extr In only	Greg Turgiss
02/22/1999	Meas/UC New	AL

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1031284.41823177
GIS Coord 2
82443.93745433
Insp Date
10/03/2024

PRINT

Date	Time
2/14/2025	9:29 am

TAX YEAR

2024

USER DEFINED

Prior ID 1a
Nashua PID
C-2490
Plan #
3085
Prior ID 1b
Prior ID 2b
Prior ID 3b
6
Code Date
Code Status
Nashua Ward
9
Assessor Map

LAND SECTION

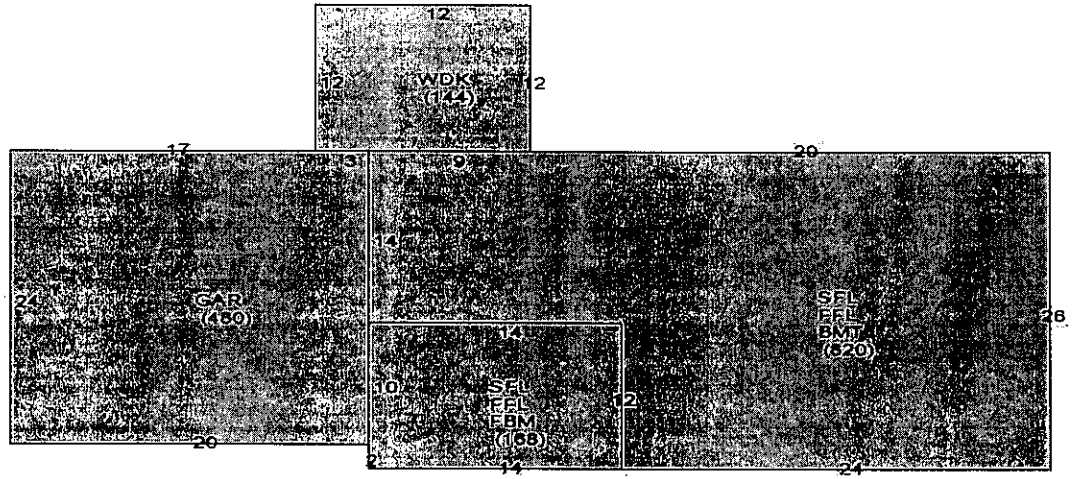
LUC	LUC Desc	Ft	# Units	Depth	U. Type	L. Type	Ft	Base V	Unit Prc	Adj Prc	NBC	Ft	Mod	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L Ft	Assessed	Notes
1401	1 UNIT	1	11,365		SF	SITE	1		2.18	14.37	NA	1								163,300			0	4	1	163,300	
Total AC/HA			0.2609	Total SF/SM			11,365.00		Parcel LUC	1401 - 1 UNIT				P. NBC Desc	NEW AV				Tot	163,300		Tot	0		Tot	163,300	

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

Comments

Parcel ID 0000C-02490

ADD GEN IN YI, CLOSE BP GT17---PLAN 3085 WAS LOT 2110 YELLOW/GREY
6/21-SHD-NV PLASTIC



Exterior Information

Type	03 - COLONIAL		
Stry Hght	2 - 2 STORIES		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P.Wall	4 - VINYL		
Sec.Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	BEIGE		

Bath Features

Full Bath	2	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	1	A - AVERAGE
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	G - GOOD
Add Kit	0	

Depreciation

Phys Con	AV - Average	18.2
Functional		
Economic		
Special		
Override		
	Total	18.2%

General Information

Grade	B- - GOOD (-)		
Year Blt	1998	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Interior Information

Avg Ht / Fl		
P. Int Wall	1 - DRYWALL	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	4 - CARPET	
Sec Floor	3 - HARDWOO	25%
Bmt Floors	12 - CONCRETE	
Electric	3 - TYPICAL	
Insulation	2 - TYPICAL	
Int VS Ext		
Heat Fuel	2 - GAS	
Heat Type	1 - FORCED H/A	
# Heat Sys	1	
Heated %	100	AC % 100
Soft Wt		Ctrl Vac
Com Wall		Sprink

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	185.00	Depr %	18.2%
Size Adj	1.00607	Depr Amt	107,609
Con Adj	1.01000	Deprd Total	483,648
Adj Prc	$ 187.98	Juris Ft	1.0000
Grade Ft	1.20000	Spec Features	$ 1,900
Other Feat	$ 44,930	Final Total	$ 485,500
NBHMod	1.0000	Assmnt Ft	1.0000
NBCInf	1.0000	Assessed Val	$ 485,500
LUC Ft	1.0000	Total $/SF	$ 245.70
Adj Tot (rcn)	591,257	Undepr $/SF	225.57600

Sub Areas

Code	Desc	Net Area	Gross A	Eff Area	Sz Adj A	Rate AV	Undepr Val
FFL	FIRST FLR	988	988	988	988	187.98	185,724
SFL	SECOND FLR	988	988	988	988	187.98	185,724
WDK	WOOD DECK	144	144	0	0	18.42	2,652
GAR	GARAGE	480	480	0	0	65.79	31,579
BMT	BASEMENT	820	820	0	0	47.00	38,540
FBM	FINISHED BMT	168	168	0	0	65.79	11,053
	Building Totals	3,588	3,588	1,976	1,976		455,273
	Parcel Totals	3,588	3,588	1,976	1,976		455,273

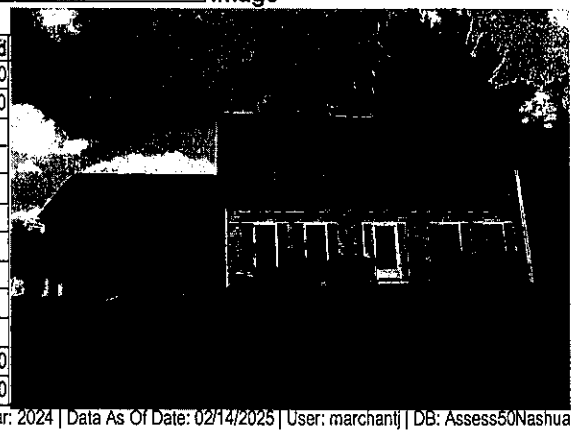
Res Breakdown

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

Special Features / Yard Items

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	1998	2,500.00	T	26%		1		1		1	1,900
GEN	GENERATOR	D	S	1	1.00	A	AV	2017	0.00	T	0%		1		1		1	0
Building Totals					Yard Item Appr						Special Feature Appr						1,900	1,900
Parcel Totals					Yard Item Appr						Special Feature Appr						1,900	1,900

Image



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THE CITY OF NASHUA

"The Gate City"

[Administrative Services Division]
[Assessing Department]

Wilson Nunnari
7 Guilford Ln
Nashua, NH 03063

Re: RSA 76-16 Property Tax Abatement
Map 0000H, Lot 00300 Unit 23, 7 Guilford Ln

Dear Mr. Nunnari:

The City of Nashua, Board of Assessors ("City") has received your RSA 76:16 Property Tax Abatement Application for tax year 2024 on the above noted property. The statutory deadline for such an appeal in this tax year is March 17, 2025, and the request was timely.

I – Reason(s) for Appeal
The Taxpayer filed an abatement based on over-assessment of the property.

II – Local Review Conducted
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 provides a list of 5 sales from the subject condominium complex. Two of these sales were found to not be arms-length sales: 5 Kipford Way was an estate sale by a successor trustee after the death of the trust grantor in April of 2023; 4 Kipford Way was listed in MLS "For Comp Purposes Only" and was a private transaction with no open market exposure. The 3 arms-length sales provided by the taxpayer support the subject's current assessed value:

-6 Pitford Way, sold 11/17/2023 for $425,000.
-9 Guilford Ln, sold 7/12/2023 for $470,000.
-7 Pitford Way, sold 4/5/2023 for $410,000.

III – Conclusions
The Taxpayer's claim that the assessment should be reduced is erroneous. No evidence was presented or discovered that the assessed value of $438,200 for tax year 2024 was unreasonable. The Taxpayer's abatement request is DENIED. Appeal of this decision is available if certain deadlines are met. See enclosed Notice to Taxpayers.

Respectfully,

Robert J. Gagne
Chief Assessor

Condominium Sales after 4-1-2023 with Style

Location	Parcel ID	Sale Date	Sale Price	Qualified / Unqualified	Assessed Value	LUC	Nbhd Code	Style / Type	Fin Area	Year Built
9 GUILFORD LN, Unit U-24	0000H-00300-24	7/12/2023	$470,000	Q	$452,000	1021	WP	DETACHED N/L	1,792	1982
7 PITFORD WAY, Unit U-32	0000H-00300-32	4/5/2023	$410,000	Q	$450,900	1021	WP	DETACHED N/L	1,680	1983
6 PITFORD WAY, Unit U-33	0000H-00300-33	11/17/2023	$425,000	Q	$422,200	1021	WP	DETACHED N/L	1,682	1983

Abatement Information Sheet

Account Number: 38934

Address: 7 GUILFORD LN, Unit U-23

Owner: NUNNARI, WILSON

2024 Assessment: $438,200 **Applicant's Opinion of Value:** $370,000

Application Information:

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

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

Town Parcel ID# 0000H-00300-23 Appeal Year Market Value $ 370,000

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

1. comparable homes sold around the same time
2. physical condition/aged features of my property
3. attempt to sell at $380k failed

assessment vastly exceeds market value based on market data and physical attributes of property more finite than data points that are used to make initial determination of over $438k

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Re
0000H-00300-24	9 Guilford Lane	$470k July 2023	$452,000
		SALE DATE	NEW ASSESSMENT
0000H-00300-43	5 Kipford	$375k Oct 2023	$542,000
0000H-00300-49	4 Kipford	$350k Apr 2023	$411,500
0000H-00300-33	6 Pitford	$425k Nov 2023	$422,200
0000H-00300-32	7 Pitford	$410k Apr 2023	$450,900

Assessor Reasoning

See letter attached

Assessor Recommendation

To deny the abatement for lack of evidence that the value is unreasonable.

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location
0000H	00300	23		0000H-00300-23	7 GUILFORD LN, Unit U-23

Nashua
Acct: 38934

Card: 1 of 1 | Total Card | Total Parcel
ASSESSED 438,200 / 438,200

PROPERTY LOCATION
7 GUILFORD LN, Unit U-23
NASHUA, NH

OWNERSHIP
NUNNARI, WILSON
7 GUILFORD LN U-23
NASHUA, NH 03063-1505

Occ | Type

PREVIOUS OWNER
SMITH, VALERIE L
7 GUILFORD LN U-23
NASHUA, NH 03063-1505

NARRATIVE DESCRIPTION
This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1980 with a total of 1,658 square feet. There are 1 living unit(s), 2 Baths, 1 Half Bath, 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	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	438,200	0	0.00	0	438,200
Building Total	438,200	0	0.00	0	438,200
Parcel Total	438,200	0	0.00	0	438,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	264.29	Tot Val SF/Prcl	264.29

LEGAL DESCRIPTION
Desc:

Lot Size
Total Land
Land Unit Type

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	C*	Date
2024	FV	1021	438,200	0	0	0	438,200	438,200	Year End Roll 2024		12/12/2024
2023	FV	1021	330,400	0	0	0	330,400	330,400	Year End Roll 2023		12/05/2023
2022	FV	1021	330,400	0	0	0	330,400	330,400	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	239,000	0	0	0	239,000	239,000	Year End Roll		11/12/2020
2019	FV	1021	239,000	0	0	0	239,000	239,000	Year End Roll		03/04/2020
2018	PATR	1021	239,000	0		0	239,000	239,000	Corrects for Assessor		01/09/2019
2017	FV	1021	189,500	0		0	189,500	189,500	Year End Roll		11/06/2017
2016	FV	1021	189,500	0		0	189,500	189,500	Year End Roll		11/16/2016
2015	FV	1021	189,500	0		0	189,500	189,500			11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
SMITH, VALERIE L	9091-1250	W	07/17/2018	253,000	No	8	Q	
HUTCHINSON, ROBERT E & FREY	7410-1028	W	02/17/2005	240,533	No			
KLUGER, ROBERT J & LEE ANN	5746-1742	W	08/26/1996	112,000	No			JT
FEDERAL HOME LOAN MORTGAG	5417-319	Q	03/25/1993	48,571	No			JT PL.13122
CALLAHAN, MICHAEL F.	5377-1997	FO	10/15/1992	0	No			
RYAN, JOHN	4002-232		03/11/1987	158,996	No			PL.#14498

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
02/13/2024	24-0495	Plumbing Only		03/05/2024	C	ELEC WH	
01/16/2024	24-0168	Electrical Only		01/26/2024	C	REPLACEMENT M	
01/10/2011	201100045	MECHANICAL (		02/01/2011	C		
08/25/1980	199432496	New Building	0	08/25/1980	C		

ACTIVITIES

Date	Result	By
10/14/2024	No Change	Nick Smith (VG
06/03/2024	Field Review	Angela Silva (V
05/19/2022	Field Review	Sandra Schmu
04/29/2020	Meas+1Visit	Rob Tolland (V
08/01/2018	Field Review	Rob T-KRT
04/13/1991	Meas2InfCdLf	Joey S-KRT
04/03/1991	Meas2InfCdLf	Joey S-KRT

Patriot PROPERTIES INC.

User Account

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GIS Coord 2
106226.44845433
Insp Date
10/14/2024

PRINT
Date 2/20/2025 Time 9:01 am

TAX YEAR
2024

USER DEFINED
PriorID1a
Nashua PID
H-300
Plan #
2195
PriorID1b
PriorID2b
PriorID3b
7
Code Date
Code Status
Nashua Ward
2
Assessor Map
CG245

LAND SECTION

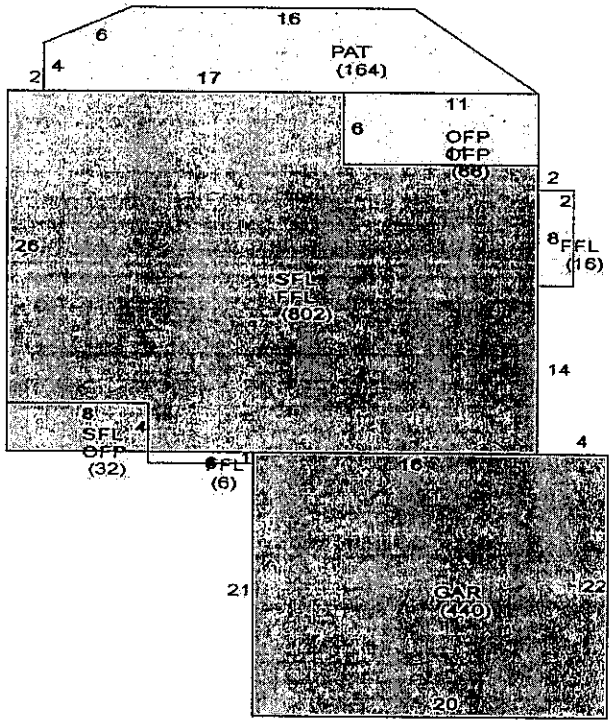
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf. 1	%	Inf 2	%	Inf 3	%	Appr.	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0		SF	SITE	1		0	0	WP	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	WATERFORD					Tot	0		Tot	0		Tot	0	

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

Comments

Parcel ID 0000H-00300-23

REMOVED LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 1/09 ND---COLONIAL PTO SQUARED 040391 2;30 4;20 041391 11;00 RK



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	2 - 2 STORIES		
(Liv) Units	1	Tot	1
Found	6 - SLAB_EARTH		
Frame	1 - WOOD		
P. Wall	1 - WOOD SHING		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	GRAY		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor			
Bmt Floors			
Electric	3 - TYPICAL		
Insulation	2 - TYPICAL		
Int Vs Ext			
Heat Fuel	2 - GAS		
Heat Type	1 - FORCED H/A		
# Heat Sys	0		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Bath Features

Full Bath	2	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	1	A - AVERAGE
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	DET - DETACHED
Tot Units	
Floor #	
% Own	
Name	WP - WATERFORD

Depreciation

Phys Con	AV - Average	26
Functional		
Economic		
Special		
Override		
Total		26%

General Information

Grade	C+ - AVG. (+)		
Year Blt	1980	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Calc Ladder

Base Rate	255.00	Depr %	26%
Size Adj	0.94602	Depr	152,632
Con Adj	0.95000	Depr'd Total	434,416
Adj Prc	$ 229.17	Juris Ft	1.0000
Grade Ft	1.10000	Spec Features	$ 3,800
Other Feat	$ 46,838	Final Total	$ 438,200
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.1500	Assessed Val	$ 438,200
LUC Ft	1.0000	Total $/SF	$ 264.29
Adj Tot (RCN)	587,048	Undepr $/SF	252.08700

Sub Areas

Code	Desc	Net Area	Gross A	Fl. Area	Sz Adj A	Rate AV	Undepr Val
SFL	SECOND FLR	834	834	834	834	229.18	191,128
FFL	FIRST FLR	824	824	824	824	229.19	188,836
GAR	GARAGE	440	440	0	0	80.21	35,292
OFP	OPEN FRM PRC	164	164	0	0	27.07	4,439
PAT	PATIO	164	164	0	0	10.93	1,793
	Building Totals	2,426	2,426	1,658	1,658		421,489
	Parcel Totals	2,426	2,426	1,658	1,658		421,489

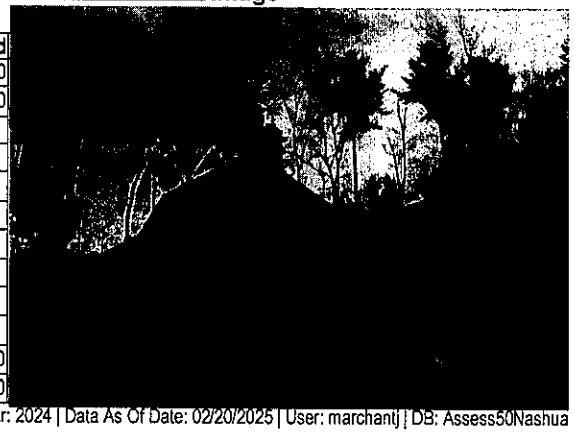
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	6	3
Bld Total	1	6	3
Prcl 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
FLU2	BRICK	A	S	1	1.00	A	AV	1983	1,000.00	T	40%		1		1		1	600
FPL3	2 STORY CHIM	A	S	1	1.00	A	AV	1983	5,400.00	T	40%		1		1		1	3,200
Building Totals					Yard Item Appr						Special Feature Appr						3,800	3,800
Parcel Totals					Yard Item Appr						Special Feature Appr						3,800	3,800

Image



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THE CITY OF NASHUA

"The Gate City"

[Administrative Services Division]
[Assessing Department]

The Beland Family Revocable Trust
Donald G & Kathleen T Beland, Trustees
3 Pewter Ct
Nashua, NH 03063

Re: RSA 76-16 Property Tax Abatement
Map 0000F, Lot 00032, Unit 59
Acct #46460
3 Pewter Ct

Dear Mr. & Mrs. Beland:

The City of Nashua, Board of Assessors ("City") has received your RSA 76:16 Property Tax Abatement Application for tax year 2024 on the above noted property. The statutory deadline for such an appeal in this tax year is March 17, 2025, and the request was timely.

I – Reason(s) for Appeal
The Taxpayer filed an abatement based on over-assessment of the property.

II – Local Review Conducted
The taxpayer provides a list of condominium units within the subject's development 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 abatement request.

The City has researched recent sales within the development. The most similar of the sales found support the subject's current assessed value (list attached).

III – Conclusions
The Taxpayer's claim that the assessment should be reduced is erroneous. No evidence was presented or discovered that the assessed value of $535,600 for tax year 2024 was unreasonable. The Taxpayer's abatement request is DENIED. Appeal of this decision is available if certain deadlines are met. See enclosed Notice to Taxpayers.

On behalf of the Board of Assessors, this the (DATE TBD), 2025.

Robert J. Gagne
Chief Assessor

Location	Sale Date	Sale Price	Assessed Value	Condo Type	Building Style	Fin Area	Year Built	Basement	Garage	FPL
3 Pewter Ct (Subject)	N/A		$535,600	DETACHED N/L	2 Story Colonial	1768	1995	Full / 2/3 Fin	2-Att	2
Recent Holden Farm Sales Most Similar to Subject:										
5 IVY LN, Unit U-131	8/23/2024	$531,534	$537,900	DETACHED N/L	2 Story Colonial	1,824	1999	Full / Unfin	2-Att	1
5 HONEYSUCKLE CT, Unit U-28	5/1/2024	$532,534	$527,200	DETACHED N/L	2 Story Colonial	1,824	1997	Full / Finished	1-Att	1
8 SHAKER PL, Unit U-3	5/20/2024	$520,000	$492,000	DETACHED N/L	2 Story Colonial	1,824	1989	Full / Unfin	2-Att	1
3 COBBLER LN, Unit U-57	9/15/2023	$537,534	$599,400	DETACHED N/L	1.75 Story Cape	1,891	1997	Full / Unfin	2-Att	1
Other Holden Farm Sales Least Similar to Subject:										
5 QUAKER RD, Unit U-70	11/1/2023	$415,000	$404,100	CONDEX N/L	1.75 Story Cape	1,796	1987	None	1-Att	1
11 QUAKER RD, Unit U-81	6/6/2023	$427,534	$432,400	CONDEX N/L	1.75 Story Cape	1,824	1987	None	1-Att	1
8 SWALLOW LN, Unit U-119	10/24/2023	$553,000	$616,000	DETACHED N/L	1.75 Story Cape	2,106	2000	Full / Unfin	2-Att	1
4 STOCKTON DR, Unit U-120	6/20/2024	$560,000	$511,200	DETACHED N/L	1 Story Ranch	1,518	2000	Full / Unfin	2-Att	None
15 STOCKTON DR, Unit U-126	7/26/2023	$477,000	$503,600	DETACHED N/L	1 Story Ranch	1,518	1999	Full / Unfin	2-Att	1
4 PEWTER CT, Unit U-63	7/24/2023	$485,000	$477,800	DETACHED N/L	2 Story Colonial	1,824	1995	Full / Half Fin	1-Att	1
3 RYE PL, Unit U-68	2/29/2024	$481,000	$402,700	DETACHED N/L	2 Story Colonial	1,824	1987	None	1-Att	1
6 TRADERS WAY, Unit U-95	6/15/2023	$530,000	$518,700	DETACHED N/L	1 Story Ranch	1,484	1998	Full / Half Fin	2-Att	None

Abatement Information Sheet

Account Number: 46460

Address: 3 PEWTER CT, Unit U-59

Owner: BELAND FAMILY REV TR, THE; BELAND, DONALD G & KATHLEEN T, TEES

2024 Assessment: $535,600 **Applicant's Opinion of Value:** $488,600

Application Information:

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

Town Parcel ID# Acct#46,460 Lot#00032 U-59 Appeal Year Market Value $ 488,600

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

2 PEWTER COURT - NO BASEMENT, 1 CAR GARAGE - ASSESSED AT $409,000
6 PEWTER COURT - BASEMENT, 1 CAR GARAGE - ASSESSED AT $448,600
3 PEWTER COURT - BASEMENT, 2 CAR GARAGE - ASSESSED AT $535,600
REF ATTACHMENT FOR VALUE OF A GARAGE FOR ASSOCIATION ASSESSMENTS -
DISPROPORTIONATE ASSESSMENT BASED ON TWO SIMILAR PROPERTIES ON SAME STREET. BOTH PROPERTIES HAVE SAME STYLE COND + SQUARE FOOTAGE, WITH THE EXCEPTIONS BEING - 1 PROPERTY HAS NO BASEMENT, BOTH PROPERTIES HAVE 1 CAR GARAGES

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
0000F-00032-62 ~~00032-62~~	2 PEWTER COURT	ORIGINAL OWNER	N/A	$ 409,000
0000F-00032-60	6 PEWTER COURT	—	NA	$ 448,600

BOTH PROPERTIES ARE SIMILAR STYLE + SQUARE FOOTAGE AS 3 PEWTER COURT. 2 PEWTER COURT HAS NO BASEMENT W/ 1 CAR GARAGE 6 PEWTER COURT HAS BASEMENT + 1 CAR GARAGE. 3 PEWTER COURT HAS BASEMENT + 2 CAR GARAGE

SECTION II - Certification by Property(ies) Appellant

Assessor Reasoning

See letter attached

Assessor Recommendation

To deny the abatement for lack of evidence that the value is unreasonable.

0000F	00032	59		0000F-00032-59	3 PEWTER CT, Unit U-59	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46460	ASSESSED	535,600 /	535,600

PROPERTY LOCATION

3 PEWTER CT, Unit U-59
NASHUA, NH

OWNERSHIP

BELAND FAMILY REV TR, THE
BELAND, DONALD G & KATHLEEN T, TEES
3 PEWTER CT U-59
NASHUA, NH 03063-0000

Occ_ | Type

PREVIOUS OWNER

BELAND, DONALD G &
BELAND, KATHLEEN T
3 PEWTER CT U-59
NASHUA, NH 03063-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1995 with a total of 1,768 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	GOOD	Zone 1	R18	
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	535,600	0	0.00	0	535,600
Building Total	535,600	0	0.00	0	535,600
Parcel Total	535,600	0	0.00	0	535,600
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	302.94	Tot Val SF/Prcl	302.94

LEGAL DESCRIPTION

Desc: NR1370

Lot Size
Total Land
Land Unit Type

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1021	535,600	0	0	0	535,600	535,600	Year End Roll 2024	12/12/2024
2023	FV	1021	418,900	0	0	0	418,900	418,900	Year End Roll 2023	12/05/2023
2022	FV	1021	418,900	0	0	0	418,900	418,900	Year End Roll 2022	11/15/2022
2021	FV	1021	301,500	0	0	0	301,500	301,500	System Roll for 2021	11/15/2021
2020	FV	1021	301,100	0	0	0	301,100	301,100	Year End Roll	11/12/2020
2019	FV	1021	301,100	0	0	0	301,100	301,100	Year End Roll	03/04/2020
2018	PATR	1021	301,100	0		0	301,100	301,100	Corrects for Assessor	01/09/2019
2017	FV	1021	258,200	0		0	258,200	258,200	Year End Roll	11/06/2017
2016	FV	1021	255,100	0		0	255,100	255,100	Year End Roll	11/16/2016
2015	FV	1021	255,100	0		0	255,100	255,100		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BELAND, DONALD G &	9099-2227	Q	08/13/2018	2,667	No		T	
WASDYKE, CYNTHIA R REV TRUS	9002-1877	W	08/31/2017	340,000	No	8	Q	TIC - PER CERT OF MARRIAGE UPDATED
MCCORMACK, CAROL	6478-2422	W	08/28/2001	235,000	No			
MACMILLAN, LOUELL P TRUSTEE	6321-643	W	11/28/2000	185,933	No			
DUFFY HOLDEN, LLC	5652-286	W	08/29/1995	138,700	No		R	
	5515-1324	W	01/14/1994	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
05/21/2024	24-1493	Mechanical Onl		07/29/2024	C	25K BTU GAS PIP	
09/07/2017	201702378	ALTERATION -		11/02/2017	C		
09/12/2011	201101618	MECHANICAL (		10/03/2011	C		

ACTIVITIES

Date	Result	By
07/29/2024	Extr In only	Miles LaCroix
06/17/2024	Field Review	Chris Ruel (VS(
04/30/2022	Field Review	Angela Silva (V
07/28/2021	Meas+List	Mike Castillo (V
04/08/2020	Meas+1Visit	Rick Olson (VG
07/31/2018	Field Review	Rob T-KRT
05/30/2018	Sales Review	Kevin L -KRT
11/02/2017	Meas+1Visit	Michael Mandill(
12/21/2001	SI mea&list	Wynta Whitche
12/12/2001	SI mea&LC	Wynta Whitche
04/17/1996	Meas+1Visit	DM

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1023010.93023177
GIS Coord 2
97678.43845433
Insp Date
07/29/2024

PRINT

Date	Time
2/20/2025	9:14 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
F-32
Plan #
PriorID1b
PriorID2b
PriorID3b
3
Code Date
Code Status
Nashua Ward
1
Assessor Map
CG335

LAND SECTION

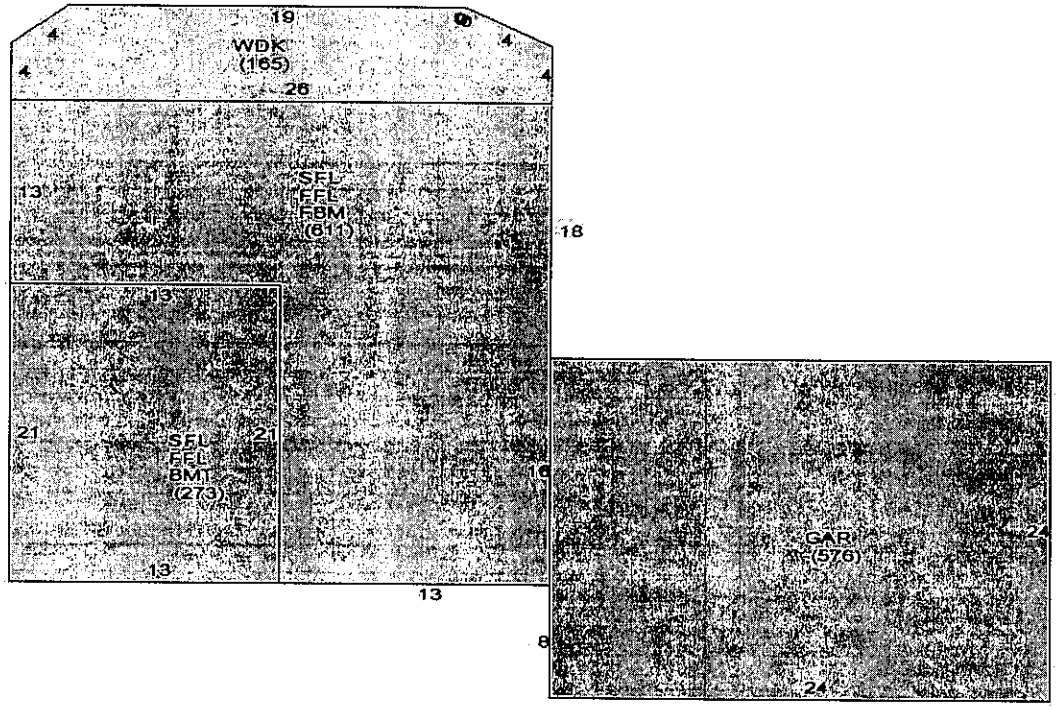
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Ad Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0		SF	SITE	1		0	0	HOLD	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	HOLDEN FARI					Tot	0		Tot	0		Tot	0	

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

Comments

Parcel ID 0000F-00032-59

ADD GAS FPL PER BP, CLOSED BP ML24--- ADDED FBM, PER PLANS, INT EST DUE TO NO ENTRY, FOR 2018, MM17 --- ADD HDWD, CHG KIT FRM AVG TO GD PER MLS MM17---CHNG NBHD CODE TO HOLD & ADD CONDO INFO 7/09 ND---CORRECT ROOM COUNT 10/06 ND---PL#NR1777



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	2 - 2 STORIES		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	2 - CLAPBOARD		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	GRAY		

Bath Features

Full Bath	2	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	1	A - AVERAGE
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	G - GOOD
Add Kit.	0	

Depreciation

Phys Con	AV - Average	18.9
Functional		
Economic		
Special		
Override		
Total		18.9%

General Information

Grade	C+ - AVG. (+)		
Year Blt	1995	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		25%
Bmt Floors	12 - CONCRETE		
Electric	3 - TYPICAL		
Insulation	2 - TYPICAL		
Int Vs Ext			
Heat Fuel	2 - GAS		
Heat Type	1 - FORCED H/A		
# Heat Sys	1		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Condo Information

Location	DET - DETACHED
Tot Units	
Floor	
% Own	
Name	HOLD - HOLDEN FARMS

Calc Ladder

Base Rate	255.00	Depr %	18.9%
Size Adj	0.93382	Depr	123,814
Con Adj	1.03000	Depr'd Total	531,285
Adj Prc	$ 245.27	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 4,300
Other Feat	$ 51,006	Final Total	$ 535,600
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	0.9900	Assessed Val	$ 535,600
LUC Ft.	1.0000	Total $/SF	$ 302.94
Adj Tot (RCN)	655,099	Undepr $/SF	269.79700

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	884	884	884	884	245.27	216,819
SFL	SECOND FLR	884	884	884	884	245.27	216,819
WDK	WOOD DECK	165	165	0	0	17.70	2,921
GAR	GARAGE	576	576	0	0	85.84	49,444
BMT	BASEMENT	273	273	0	0	61.32	16,740
FBM	FINISHED BMT	611	611	0	0	85.84	52,448
	Building Totals	3,393	3,393	1,768	1,768		555,190
	Parcel Totals	3,393	3,393	1,768	1,768		555,190

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	5	2
Bld Total	1	5	2
Prcl Total	1	5	2

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	1995	2,500.00	T	29%		1		1		1	1,800
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2024	2,500.00	T	2%		1		1		1	2,500
Building Totals					Yard Item Appr					Special Feature Appr							4,300	4,300
Parcel Totals					Yard Item Appr					Special Feature Appr							4,300	4,300

Image

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

THE CITY OF NASHUA

"The Gate City"

[Administrative Services Division]
[Assessing Department]

163 Amherst Street LLC
Stephen Dohoney, Mgr
163 Amherst St
Nashua, NH 03064

Re: RSA 76-16 Property Tax Abatement
Map 0058, Lot 00024, 163 Amherst St

Dear Mr. Dohoney:

The City of Nashua, Board of Assessors ("City") has received your RSA 76:16 Property Tax Abatement Application for tax year 2024 on the above noted property. The statutory deadline for such an appeal in this tax year is March 17, 2025, and the request was timely.

I – Reason(s) for Appeal
The Taxpayer filed an abatement based on over-assessment of the property.

II – Local Review Conducted
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 subject property is a 4,744 square foot office building. The taxpayer provides an appraisal having an effective date of value of August 3, 2023. The effective date of value for the 2024 tax year was April 1, 2024. The appraisal uses 5 sales, 3 of which occurred outside and prior to the sales date range used for the revaluation (April 1, 2023 to April 1, 2024). The 2 sales that occurred within the revaluation sales date range had a median sale price of $162.50 and a median building area of 5,392 square feet, which is supportive of the subject's assessed value of $670,500, or $141.34 per square foot.

III – Conclusions
The Taxpayer's claim that the assessment should be reduced is erroneous. No evidence was presented or discovered that the assessed value of $670,500 for tax year 2024 was unreasonable. The Taxpayer's abatement request is DENIED. Appeal of this decision is available if certain deadlines are met. See enclosed Notice to Taxpayers.

Respectfully,

Robert J. Gagne
Chief Assessor

Abatement Information Sheet

Account Number: 27920

Address: 163 AMHERST ST

Owner: 163 AMHERST STREET, LLC

2024 Assessment: $670,500 **Applicant's Opinion of Value:** $550,000

Application Information:

(Attach additional sheets if needed.)

Over assessed. See Appraisal

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

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

Town Parcel ID# 0058-00024 Appeal Year Market Value $ 550,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

See Appraisal

From Appraisal:

Purpose of Appraisal:	To form an opinion of the "as is market value" of the fee simple estate in the subject property under market conditions existing as of the specified date.	
Value Indications:	Cost Approach:	Not Employed
	Sales Comparison Approach:	$570,000
	Income Approach:	$487,500
Estimated Exposure Time:		90 to 180 days
Value Conclusion:		**$550,000**
Date of Inspection:		August 3, 2023
Date of Value:		August 3, 2023

Assessor Reasoning

See letter attached

Assessor Recommendation

To deny the abatement for lack of evidence that the value is unreasonable.

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location
0058	00024			0058-00024	163 AMHERST ST

Nashua
Acct: 27920

Card: 1 of 1 | Total Card | Total Parcel
ASSESSED 670,500 / 670,500

PROPERTY LOCATION
163 AMHERST ST
NASHUA, NH

OWNERSHIP
163 AMHERST STREET, LLC
163 AMHERST ST
NASHUA, NH 03060-0000

Occ | Type

PREVIOUS OWNER
QUIMBY, CARL A TRUSTEE OF THE
CARL A QUIMBY REVOCABLE TRUST
125 NATICOOK ROAD
MERRIMACK, NH 03054-0000

NARRATIVE DESCRIPTION
This parcel contains 15826.00000 SF of land mainly classified as OFFICE BLD It has 1 building(s) first built in 1900 with a total of 4,744 square feet. There are 2 living unit(s).

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	LB	
F. Haz		Zone 2		
Topo	1 - LEVEL	Zone 3		
Street	1 - PAVED			
Traffic	5 - HEAVY			
Exempt	S - SOLAR			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
3400	247,400	7,900	15,826.00	415,200	670,500
Building Total	247,400	7,900	15,826.00	415,200	670,500
Parcel Total	247,400	7,900	15,826.00	415,200	670,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	141.34	Tot Val SF/Prcl	141.34

LEGAL DESCRIPTION
Desc:

Lot Size
Total Land
Land Unit Type

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	3400	247,400	7,900	15,826	415,200	670,500	670,500	Year End Roll 2024	12/12/2024
2023	FV	3400	228,000	8,000	15,826	361,200	597,200	597,200	Year End Roll 2023	12/05/2023
2022	FV	3400	228,000	8,000	15,826	361,200	597,200	597,200	Year End Roll 2022	11/15/2022
2021	FV	3400	375,400	8,000	15,826	343,900	727,300	727,300	System Roll for 2021	11/15/2021
2020	FV	3400	389,900	4,500	15,826	343,900	738,300	738,300	Year End Roll	11/12/2020
2019	FV	3400	370,300	4,500	15,826	343,900	718,700	718,700	Year End Roll	03/04/2020
2018	PATR	3400	370,300	4,500	15,826	343,900	718,700	718,700	Corrects for Assessor	01/09/2019
2017	FV	3400	353,400	2,300	15,826	288,200	643,900	643,900	Year End Roll	11/06/2017
2016	FV	3400	353,400	2,300	15,826	288,200	643,900	643,900	Year End Roll	11/16/2016
2015	FV	3400	353,400	2,300	15,826	288,200	643,900	643,900		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
QUIMBY, CARL A TRUSTEE OF TH	9061-2853	F	04/05/2018	644,000	No		1	
QUIMBY, CARL A,	5602-1898	Q	01/06/1995	0	No			
	2280-357	W	03/01/1973	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/12/2021	21-4856	Mechanical Onl		02/15/2022	C	1 WATER HEATE	
10/22/2019	201902955	SOLAR-COM	31,350	04/26/2020	C		04/26/2020
10/15/2019	201903012	PLUMBING ON		04/26/2020	C		04/26/2020
03/27/2019	201900674	SIGN		04/19/2019	C		04/19/2019
10/15/2018	201802989	ELECTRICAL C		12/11/2018	C		
09/28/2015	201502422	ELEC/MECH -		10/02/2015	C		
04/04/2006	200600417	MECHANICAL (		03/01/2007	C		
08/01/2005	200500788	ALTERATION -	16,000	03/01/2007	C		
06/10/2005	200500736	SIGN		04/04/2006	C		
02/03/2003	200300045	Alteration	55,000	02/02/2004	C		

ACTIVITIES

Date	Result	By
06/03/2024	Field Review	Angela Silva (V
09/08/2022	Change	Steve Whalen (
02/15/2022	BP Prop Ins	Rick Olson (VG
02/09/2022	Field Review	Steve Whalen (
12/02/2020	Meas+1Visit	Rick Olson (VG
04/20/2020	BP Prop Ins	Doug Dame
11/13/2019	AERIAL V NC	Lynn Cameron
11/13/2019	AERIAL V NC	Lynn Cameron
01/30/2004	Interior Ins	Doug Dame
03/25/1997	BPclsd no vr	Drew Lemay
03/26/1992	Meas+List	CM

Patriot PROPERTIES INC.

User/Account
GIS Coord 1
1032351.40923177
GIS Coord 2
100055.11945433
Insp Date
06/03/2024

PRINT

Date	Time
2/20/2025	8:48 am

TAX YEAR
2024

USER DEFINED

PriorID1a
BUS
Nashua PID
58-24
Plan #
NR1223
PriorID1b
PriorID2b
PriorID3b
163
Code Date
Code Status
Nashua Ward
2
Assessor Map

LAND SECTION

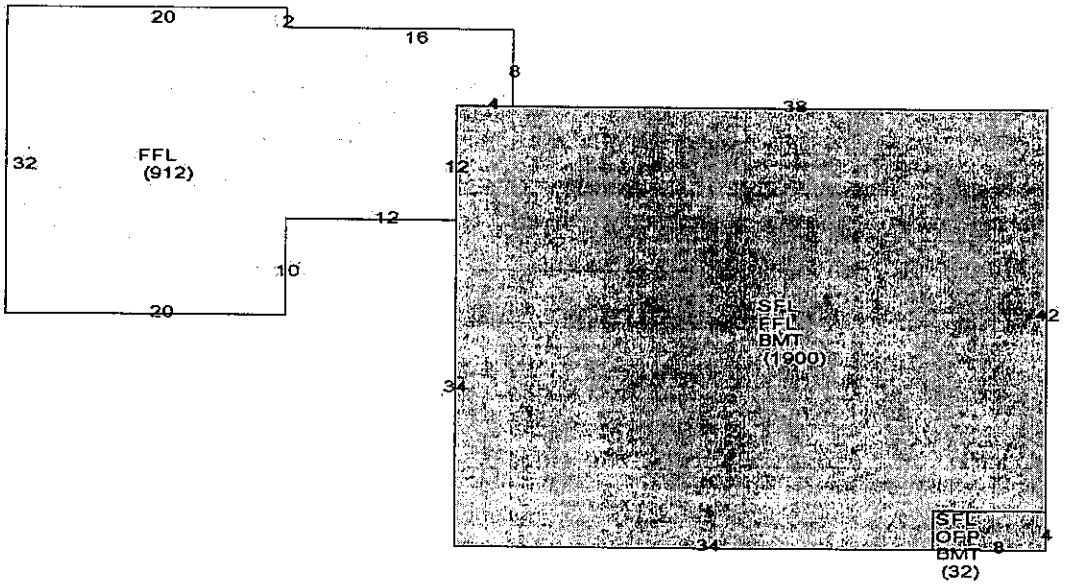
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec LV	Juris	L Ft	Assessed	Notes
3400	OFFICE BLD	1	15,826		SF	SITE	1		6.93	26.24	CA	1								415,200			0	P	1.7	415,200	SITE
Total AC/HA			0.3633	Total SF/SM			15,826.00		Parcel LUC	3400 - OFFICE BLD				P. NBC Desc		COMM AV			Tot	415,200		Tot	0		Tot	415,200	

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

Comments

Parcel ID 0058-00024

12/20: QUIMBY EYE CARE; PHOTOVOLTAIC (ROOFTOP). DD observed 38 elec. solar panels installed on roof from '19BP=$31,350. Listed the feature. 4/26/2020. 2 FREE STANDING SIGNS FACTOR LOT 15 ADJ. LL 4/97 JC-FR ECON=INC ADJ FUNC=UBM 2 Storefrts.:(1)Dr. Carl Quimby &(2) Currently Vac Insp. Dr. Quimby's eye care off. per '03 B.P. Chg. E.A. '72-'75.DD1/04.



Exterior Information

Type	18 - OFFICE BUILD		
Stry Hght	2 - 2 STORIES		
(Liv) Units	2	Tot	2
Found	2 - CONC BLOCK		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	CREAM		

Interior Information

Avg Ht / Fl	8.00		
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
Pr Floor	4 - CARPET		
Sec Floor			
Bmt Floors			
Electric	3 - TYPICAL		
Insulation	2 - TYPICAL		
Int Vs Ext			
Heat Fuel	2 - GAS		
Heat Type	1 - FORCED H/A		
# Heat Sys	1		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Bath Features

Full Bath	0
Add Full	0
3/4 Bath	0
Add 3/4	0
1/2 Bath	0
Add 1/2	0
Other Fix	0

Other Features

Kitchens	0
Add Kit.	0

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	32
Functional		
Economic	I - INC ADJ	20
Special		
Override		
	Total	45.6%

General Information

Grade	D - FAIR		
Year Blt	1900	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	115.00	Depr %	45.6%
Size Adj	0.96079	Depr	191,360
Con Adj	0.96000	Depr'd Total	228,290
Adj Prc	$ 106.07	Juris Ft.	1.0000
Grade Ft.	0.75000	Spec. Features	$ 19,100
Other Feat	$ 2,745	Final Total	$ 247,400
NBH Mod.	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 247,400
LUC Ft.	1.0000	Total $/SF	$ 52.15
Adj Tot (RCN)	419,650	Undepr $/SF	79.55250

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,812	2,812	2,812	2,812	106.07	298,269
SFL	SECOND FLR	1,932	1,932	1,932	1,932	106.08	204,928
BMT	BASEMENT	1,932	1,932	0	0	26.51	51,236
OFP	OPEN FRM PRC	32	32	0	0	45.00	1,440
	Building Totals	6,708	6,708	4,744	4,744		555,872
	Parcel Totals	6,708	6,708	4,744	4,744		555,872

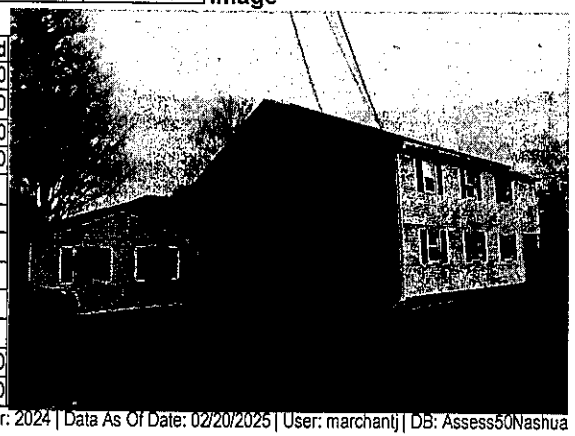
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	2	0	0
Bld Total	2	0	0
Prcl Total	2	0	0

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
PAV1	PAVING-ASPHA	D	Y	1	2000.00	A	AV	1992	3.00	T	50%		1		1		1	4,500
SPR1	SPRINKLERS-W	A	S	1	1932.00	A	AV	1982	3.40	T	50%		1		1		1	4,900
SLR6	SOLAR ELEC	A	S	38	15.00	A	AV	2019	35.00	T	5%		1		1		1	14,200
SGN3	W/INT LIGHTS	D	Y	1	34.00	A	AV	2020	120.00	T	6%		1		1		1	3,400
	Building Totals				Yard Item Appr				7,900		Special Feature Appr						19,100	27,000
	Parcel Totals				Yard Item Appr				7,900		Special Feature Appr						19,100	27,000

Image



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

ADDITIONAL WARRANT – TAX YEAR 2024

City of Nashua, Board of Assessors

To **Dawn Enwright**, Treasurer/ Tax Collector:

You are hereby notified that, pursuant to Section 14, Chapter 76 of the Revised Laws of New Hampshire, the Board of Assessors of Nashua hereby impose a tax upon the property owned by or in care of:

Nancy A Walsh, Trustee
Walsh Family Rev Tr, The
1296 Blue Heron Dr
Englewood, FL 34224

Property located at: 5 Bartemus Trl U-303 Map/Lot: F/00004-303-5 Acct #45492

Assessed Value of Real Estate: $344,000.00 2024 Mil Rate: $15.90

Said property been previously subject to a Veteran Tax Credit that has been removed due to property not being primary residence in 2024 tax year. Actual taxes billed were $4,719.60 based on assessed value of $344,000 minus $750.00 Veteran Tax Credit. Taxes that should have been billed = $5,469.60 ($344,000 X $15.90 Mil Rate = $5,469.60).

You are ordered to collect the amount of **$750.00**, that being the difference between the final taxes actually billed and the correct final taxes that should have been included on the final warrant of 2024, and remit the same to the City Treasurer.

The foregoing notice is given to you agreeably to a vote of the Board of Assessors taken on this, the 6th day of March 2025.

Per Order,

Board of Assessors Robert Early

Board of Assessors Jay Minkarah

Board of Assessors Charles Dobens

Original to Tax Collector
cc: Finance
City Clerk