CITY OF NASHUA

Board of Assessors

Thursday, August 21, 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
5. New Business

   Agenda Packet 1

   Agenda Packet 2

   Agenda Packet 3
6. Public Comment
7. Comments by Members of the Board
8. Non-Public Session
9. Signature Items

Board of Assessors Meeting for August 21, 2025 Agenda

A meeting of the Board of Assessors is scheduled for Thursday, August 21, 2025 at 9 AM 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, July 10, 2025**
- **Communications:**
  - **Department Update**
- **Old Business:**
  - **None**
- **New Business Items:**
  - **2024 Veteran's Credits for Approval and Denial**
  - **2024 Abatements for Approval and Denial**
- **Public Comment**
- **Comments by Members of the Board**
- **Non-Public Session**
- **Signature Items**

The Public Minutes of the Board of Assessors
Meeting of July 10 2025

A meeting of the Board of Assessors was held on Thursday, July 10, 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 1PM 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:
Celia Leonard, Steve Bolton

Chairman Robert Earley
I'll call the meeting of the Nashua Board of Assessors to order at 1 PM on Thursday, July 10, 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 June 5, 2025, 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, June 5, 2025, accept them and place them on file.
SECONDED BY Charles Dobens
VOTE: All in favor

UPDATES:
B. Gagne updated the board on the following:

- Numbers of 2024 Residential abatements reviewed and remaining
- Staff will be recommending a policy adoption to the board in the next month or two. The policy will outline the criteria to determine which years assessment revaluations should be done. The idea is to determine, using statistics and analysis, at what equalization ratio is the correct point for the City to undergo a revaluation.

OLD BUSINESS:

- **2025 Charitable Exemptions – Tabled from June 5, 2025**

At the June meeting, M. Welsh and B. Gagne explained there are two organizations seeking consideration to maintain their charitable status, though their applications were submitted after the deadline. There is an additional organization seeking consideration at this meeting under New Business, which the board addressed at this time.

The board invited representatives from the organizations to speak on the matter and answer questions which they did.

- St. Joseph's Hospital
- Greater Nashua Mental Health
- James E Coffey Post 3 Legion

Jay Minkarah commented that after reading the letters provided and hearing the testimony given, he is satisfied the criteria of accident, mistake or misfortune have been met.

MOTION BY Jay Minkarah to accept the late filed application for St Joseph Hospital.
SECONDED BY Charles Dobens
VOTE: All in favor

MOTION BY Jay Minkarah to approve the 2025 charitable exemption for St Joseph Hospital.
SECONDED BY Charles Dobens
VOTE: All in favor

MOTION BY Jay Minkarah to accept the late filed application for Community Council of Nashua NH Inc dba GNMH.
SECONDED BY Charles Dobens
VOTE: All in favor

MOTION BY Jay Minkarah to approve the 2025 charitable exemption for Community Council of Nashua NH Inc dba GNMH.
SECONDED BY Charles Dobens
VOTE: All in favor

NEW BUSINESS:

- **2025 Charitable Exemptions**

See above

MOTION BY Jay Minkarah to accept the late filed application for the James E Coffey Post 3 Legion.
SECONDED BY Charles Dobens
VOTE: All in favor

MOTION BY Jay Minkarah to approve the 2025 charitable exemption for the James E Coffey Post 3 Legion
SECONDED BY Charles Dobens
VOTE: All in favor

- **2025 Abatements for Approval and Denial**

Robert Earley listed each address recommended for approval of an abatement and asked the board members if there were any questions for each item after reviewing the documents prepared in the packet.

573 SOUTH MAIN ST.

20 STARK ST.

28 BEVERLEE DR.

34 SARGENTS AVE.

43 ABBOTT ST.

25 SATURN LN.

25 BIRCH RIDGE TRL.
B. Gagne addressed questions on the item.

66 CHERRY HOLLOW RD.

6 SAXFORD LN.

21 BERKELEY ST.

4 SWALLOW LN.

2 MYOPIA LN.

18 CARROLL ST.

20 SHERWOOD DR.

MOTION BY Jay Minkarah to approve 2024 abatements for the 14 properties listed above as presented in the packet.
SECONDED BY Charles Dobens
VOTE: All in favor

Robert Earley listed each address recommended for denial of a 2024 abatement and asked the board members if there were any questions for each item after reviewing the documents prepared in the packet.

3 Putnam St.

174 Searles Rd.

18 Hall Ave.

23 Raymond St.
Jay Minkarah recused himself from this item.

MOTION BY Charles Dobens to deny the 2024 abatement for 23 Raymond St.
SECONDED BY Robert Earley
VOTE: 2 in favor with Jay Minkarah abstaining

37 Aster Ct U-174.

37 Jessica Dr. U-3.

7 Nichol Ln. U-9.

11 Strawberry Bank Rd. U-19.

9 Roderick Cir.

16 Burritt St.

15 Cheryl St.

14 Oak Grove Tr.

5 Oak Grove Tr.

5 Mark St.

21 Saturn Ln.

1080 West Hollis St.

12 Cindy Dr.

36 Underhill St.

29-31 Blanchard St.

715 West Hollis St.

14 Cathedral Cir.
The owner of the property, Theo Werle addressed the board giving reasons he is seeking an abatement. The board responded to him by giving him information about how assessments are derived through sales analysis and what criteria to use when finding comparable properties.

46 Sawyer St.

21 Hollow Ridge Dr.

55 Hollow Ridge Dr.

7 Custom St.

L Lovewell St.

MOTION BY Jay Minkarah to deny 2024 abatements for the remaining 25 properties listed above as presented in the packet.
SECONDED BY Charles Dobens
VOTE: All in favor

PUBLIC COMMENT:
Andrew Mayo, 17 Vista Way commented that after reading the prepared meeting packet online and watching the board meeting he is appreciative of the staff for all of the work that goes into reviewing the abatement applications, researching, making recommendations, and providing feedback and information with the recommendations.
He asked about the deemed denial letter he received. B. Gagne addressed his questions, explained the letter, the appeal process, and staff's expectations of the timeline for the remaining residential applications which have not been acted on by the board.

Peggy Anderson, 75 Walden Pond thanked the board and staff for the information given today and noted she did not receive the letter which is being discussed. Staff invited her to the office to receive a copy.

Clint Licqurish, 19 Vista Way asked for additional clarification about the appeal process and the expected timeline of abatement review between now and September 1st. The board and staff addressed this.

Andrew Mayo, 17 Vista Way had a follow up question about mediation which was addressed by B. Gagne.

COMMENTS BY BOARD MEMBERS:

Robert Earley noted his term as Chair of the board is over and a new chair should be elected.
Jay Minkarah **nominated** Charles Dobens as Chair. Robert Earley **Seconded.**
Vote: 2 in favor with Charles Dobens opposed.

Starting with the next board meeting, Charles Dobens will take on the role of Chair of the Board.

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. Minkarah - Yes
Mr. Earley – Yes

The Board entered non-public session at 2:21 PM

The Board resumed public session at 3:00 PM

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 Jay Minkarah to release the non-public minutes of June 5, 2025 as redacted.
SECONDED BY Charles Dobens
VOTE: All in favor

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

The board adjourned at 3:01 PM

Respectfully submitted,
Jessica Marchant

Credit Recommended for Approval on August 21, 2025

Veteran's Credit with a recommendation of Approval:

Account #	Property Address
46200	12 MT LAURELS DR, Unit U-206

Motion to APPROVE the Credit as presented.

We hereby approve the above presented list.

_____August 21, 2025

Robert Earley

_____August 21, 2025

Jay Minkarah

_____August 21, 2025

Charles Dobens

Credit Recommended for Denial on August 21, 2025

Veteran's Credits with a recommendation of Denial:

1. **Veteran's Credit (RSA 72:28)**

Account #	Property Address	Reason for Denial
50114	9 GARY ST	DID NOT PROVIDE INFORMATION REQUESTED – DD215 FOR CORRECTED CHARACTER OF SERVICE

2. **Certain Disabled Veterans (RSA 72:36-a)**

Account #	Property Address	Reason for Denial
50114	9 GARY ST	DID NOT PROVIDE INFORMATION REQUESTED DD215 FOR CORRECTED CHARACTER OF SERVICE

Motion to DENY the Credits as presented.

We hereby deny the above credits presented list.

_____ **August 21, 2025**

Robert Earley

_____ **August 21, 2025**

Jay Minkarah

_____ **August 21, 2025**

Charles Dobens

THE CITY OF NASHUA
Administrative Services Division
Assessing Department
"The Gate City"

Public Items – New Business

A meeting of the Board of Assessors is scheduled for Thursday August 21, 2025 at 9AM at City Hall 229 Main St. in the Auditorium.

1. **Abatement for the property located at 3 VALENCIA DR. Acct# 38743**
   a. **City's Recommendation- Approval**
   b. **Motion: To approve the Abatement for the property located at 3 VALENCIA DR.**
2. **Abatement for the property located at 3 CORTEZ DR. Acct# 38776**
   a. **City's Recommendation- Approval**
   b. **Motion: To approve the Abatement for the property located at 3 CORTEZ DR**
3. **Abatement for the property located at 43 SPRING COVE RD. Acct# 42458**
   a. **City's Recommendation- Approval**
   b. **Motion: To approve the Abatement for the property located at 43 SPRING COVE RD**
4. **Abatement for the property located at 60 SPRING COVE RD. Acct# 42256**
   a. **City's Recommendation- Approval**
   b. **Motion: To approve the Abatement for the property located at 60 SPRING COVE RD**
5. **Abatement for the property located at 46 SPRING COVE RD. Acct# 42272**
   a. **City's Recommendation- Approval**
   b. **Motion: To approve the Abatement for the property located at 46 SPRING COVE RD**
6. **Abatement for the property located at 16 REDWOOD CIR. Acct# 38772**
   a. **City's Recommendation- Approval**
   b. **Motion: To approve the Abatement for the property located at 16 REDWOOD CIR**
7. **Abatement for the property located at 75 WALDEN POND DR. Acct# 43543**
   a. **City's Recommendation- Approval**
   b. **Motion: To approve the Abatement for the property located at 75 WALDEN POND DR**
8. **Abatement for the property located at 17 WALDEN POND DR. Acct# 43021**
   a. **City's Recommendation- Approval**
   b. **Motion: To approve the Abatement for the property located at 17 WALDEN POND DR**
9. **Abatement for the property located at 45 WALDEN POND DR. Acct# 43513**
   a. **City's Recommendation- Approval**
   b. **Motion: To approve the Abatement for the property located at 45 WALDEN POND DR**

10. **Abatement for the property located at 65 WALDEN POND DR. Acct# 43533**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 65 WALDEN POND DR**
11. **Abatement for the property located at 94 WALDEN POND DR. Acct# 43562**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 94 WALDEN POND DR**
12. **Abatement for the property located at 28-30 BERKELEY ST. Acct# 31256**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 28-30 BERKELEY ST**
13. **Abatement for the property located at 71 HAWTHORNE VILL RD, Unit U-378. Acct# 47937**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 71 HAWTHORNE VILL RD, Unit U-378**
14. **Abatement for the property located at 9 HAWTHORNE VILL RD, Unit U-348. Acct# 46620**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 9 HAWTHORNE VILL RD, Unit U-348**
15. **Abatement for the property located at 19 HAWTHORNE VILL RD, Unit U-352. Acct# 46624**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 19 HAWTHORNE VILL RD, Unit U-352**
16. **Abatement for the property located at 27 HAWTHORNE VILL RD, Unit U-356. Acct# 46628**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 27 HAWTHORNE VILL RD, Unit U-356**
17. **Abatement for the property located at 3 HAWTHORNE VILL RD, Unit U-345. Acct# 46617**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 3 HAWTHORNE VILL RD, Unit U-345**
18. **Abatement for the property located at 61 HAWTHORNE VILL RD, Unit U-373. Acct# 46725**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 61 HAWTHORNE VILL RD, Unit U-373**

19. **Abatement for the property located at 69 HAWTHORNE VILL RD, Unit U-377. Acct# 47936**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 69 HAWTHORNE VILL RD, Unit U-377**
20. **Abatement for the property located at 101 HAWTHORNE VILL RD, Unit U-392. Acct# 46737**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 101 HAWTHORNE VILL RD, Unit U-392**
21. **Abatement for the property located at 109 HAWTHORNE VILL RD, Unit U-396. Acct# 46741**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 109 HAWTHORNE VILL RD, Unit U-396**
22. **Abatement for the property located at 125 HAWTHORNE VILL RD, Unit U-404. Acct# 47951**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 125 HAWTHORNE VILL RD, Unit U-404**
23. **Abatement for the property located at 85 HAWTHORNE VILL RD, Unit U-384. Acct# 46729**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 85 HAWTHORNE VILL RD, Unit U-384**
24. **Abatement for the property located at 7 HAWTHORNE VILL RD, Unit U-347. Acct# 46619**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 7 HAWTHORNE VILL RD, Unit U-347**
25. **Abatement for the property located at 57 HAWTHORNE VILL RD, Unit U-371. Acct# 46723**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 57 HAWTHORNE VILL RD, Unit U-371**
26. **Abatement for the property located at 133 HAWTHORNE VILL RD, Unit U-365. Acct#47955**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 133 HAWTHORNE VILL RD, Unit U-365**

27. **Abatement for the property located at 15 HAWTHORNE VILL RD, Unit U-350. Acct#46622**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 15 HAWTHORNE VILL RD, Unit U-350**
28. **Abatement for the property located at 59 HAWTHORNE VILL RD, Unit U-372. Acct# 46724**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 59 HAWTHORNE VILL RD, Unit U-372**
29. **Abatement for the property located at 81 HAWTHORNE VILL RD, Unit U-382. Acct# 46727**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 81 HAWTHORNE VILL RD, Unit U-382**
30. **Abatement for the property located at 31 HAWTHORNE VILL RD, Unit U-358. Acct# 47926**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 31 HAWTHORNE VILL RD, Unit U-358**
31. **Abatement for the property located at 67 HAWTHORNE VILL RD, Unit U-376. Acct# 47935**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 67 HAWTHORNE VILL RD, Unit U-376**
32. **Abatement for the property located at 65 HAWTHORNE VILL RD, Unit U-375. Acct# 47934**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 65 HAWTHORNE VILL RD, Unit U-375**
33. **Abatement for the property located at 131 HAWTHORNE VILL RD, Unit U-407. Acct# 47954**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 131 HAWTHORNE VILL RD, Unit U-407**
34. **Abatement for the property located at 97 HAWTHORNE VILL RD, Unit U-390. Acct# 46735**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 97 HAWTHORNE VILL RD, Unit U-390**
35. **Abatement for the property located at 3 TESTAMENT CIR. Acct# 52564**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 3 TESTAMENT CIR**

36. **Abatement for the property located at 17 VISTA WAY. Acct# 52570**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 17 VISTA WAY**
37. **Abatement for the property located at 19 VISTA WAY. Acct# 52569**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 19 VISTA WAY**
38. **Abatement for the property located at 12 CRAFTSMAN LN. Acct# 52566**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 12 CRAFTSMAN LN**
39. **Abatement for the property located at 11 CRAFTSMAN LN. Acct# 52574**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 11 CRAFTSMAN LN**
40. **Abatement for the property located at 2 CRAFTSMAN LN. Acct# 52554**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 2 CRAFTSMAN LN**
41. **Abatement for the property located at 14 CRAFTSMAN LN. Acct# 52567**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 14 CRAFTSMAN LN**
42. **Abatement for the property located at 9 CRAFTSMAN LN. Acct# 52575**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 9 CRAFTSMAN LN**
43. **Abatement for the property located at 4 TESTAMENT CIR. Acct# 52557**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 4 TESTAMENT CIR**
44. **Abatement for the property located at 6 TESTAMENT CIR. Acct# 52558**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 6 TESTAMENT CIR**
45. **Abatement for the property located at 15 VISTA WAY. Acct# 52571**
    a. **City's Recommendation- Approval**
    b. **Motion: To approve the Abatement for the property located at 15 VISTA WAY**

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46. **Abatement for the property located at 27 SILVERTON DR. Acct# 40447**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 27 SILVERTON DR.**
47. **Abatement for the property located at 28 WALDEN POND DR. Acct# 41456**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 28 WALDEN POND DR.**
48. **Abatement for the property located at 38 WALDEN POND DR. Acct# 41466**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 38 WALDEN POND DR.**
49. **Abatement for the property located at 49 WALDEN POND DR. Acct# 43517**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 49 WALDEN POND DR.**
50. **Abatement for the property located at 100 WALDEN POND DR. Acct# 43568**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 100 WALDEN POND DR.**
51. **Abatement for the property located at 57 SAWYER ST. Acct# 33762**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 57 SAWYER ST.**
52. **Abatement for the property located at 46 TANGLEWOOD DR. Acct# 49801**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 46 TANGLEWOOD DR.**
53. **Abatement for the property located at 9 WARNER ST. Acct# 8474**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 9 WARNER ST.**
54. **Abatement for the property located at 78 AVON DR. Acct# 35936**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 78 AVON DR.**
55. **Abatement for the property located at 74 AVON DR. Acct# 15128**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 74 AVON DR.**
56. **Abatement for the property located at 30 GREENWOOD DR. Acct# 11262**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 30 GREENWOOD DR.**
57. **Abatement for the property located at 441 MAIN DUNSTABLE RD. Acct# 33170**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 441 MAIN DUNSTABLE RD.**

58. **Abatement for the property located at 626 SOUTH MAIN ST. Acct# 17754**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 2 HENRY DAVID DR, Unit 209.**
59. **Abatement for the property located at 2 HENRY DAVID DR, Unit 209. Acct# 52434**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 2 HENRY DAVID DR, Unit 209.**
60. **Abatement for the property located at 2 HENRY DAVID DR, Unit 307. Acct# 52448**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 2 HENRY DAVID DR, Unit 307.**
61. **Abatement for the property located at 43 HAWTHORNE VILL RD, Unit U-364. Acct# 47932**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 43 HAWTHORNE VILL RD, Unit U-364.**
62. **Abatement for the property located at 111 HAWTHORNE VILL RD, Unit U-397. Acct# 47944**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 111 HAWTHORNE VILL RD, Unit U-397.**
63. **Abatement for the property located at 117 HAWTHORNE VILL RD, Unit U-400. Acct# 47947**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 23 HAWTHORNE VILL RD, Unit U-354.**
64. **Abatement for the property located at 23 HAWTHORNE VILL RD, Unit U-354. Acct# 46626**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 117 HAWTHORNE VILL RD, Unit U-400.**
65. **Abatement for the property located at 1 CHESTNUT ST. Acct# 33816**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 1 CHESTNUT ST**
66. **Abatement for the property located at 120 SPIT BROOK RD. Acct# 15714**
    a. **City's Recommendation- Denial**
    b. **Motion: To Deny the Abatement for the property located at 120 SPIT BROOK RD**

THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 30, 2025

Re: Abatement Recommendation / 3 Valencia Dr

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The taxpayer provides an appraisal of the subject property completed for abatement purposes, with an effective date of April 1, 2024 and an indicated value of $340,000.

The City has reviewed the comparable sales used in the appraisal and has conducted its own independent research for comparable sales (list attached). It appears that the comparable sales used in the appraisal were the best available at the time of appraisal. It also appears that the appraiser's analysis, adjustments and conclusions are reasonable and well supported by the available market data.

Conclusion:
Based on the appraisal provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$340,000**.

Account: 38743 **Map/Lot:** 0000C-01385-19

Owner: THE SYLVIE Y MICHAUD REV TR,
SYLVIE Y MICHAUD-NELSON, TRUSTEE

Property Location: 3 VALENCIA DR

2024 Assessed Value: $400,100 **Recommended Revised Assessed Value:** $340,000
Abatement: $955.59

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Acct #	Sale Price	Sale Date	Q/U	LUC	NBC	Style	Liv Area	Year Built	Cond	BRs	Full Baths	Half Baths	Bsmt	Garage	FP	Porch / Deck
11 VALENCIA DR, Unit U-23	38747	$345,000	6/11/2024	Q	1021	WV	TOWNHOUSE	1,355	1985	AV	3	1	1	572 FBM	1-Det	1	144 OFP 108 WDK
16 REDWOOD CIR, Unit U-16	38772	$360,000	5/8/2024	Q	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
7 REDWOOD CIR, Unit U-7	38764	$366,000	6/14/2024	Q	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
9 CORTEZ DR, Unit U-42	38782	$360,000	6/25/2024	Q	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	Unfin	None	0	144 OFP
17 SILVERTON DR, Unit U-69	40437	$340,000	6/2/2023	Q	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	270 FBM 270 BMT	None	0	144 OFP 120 PAT
67 SPRING COVE RD, Unit U-130	42268	$325,000	10/18/2024	Q	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM 324 BMT	None	1	144 OFP
67 SPRING COVE RD, Unit U-130	42268	$320,000	3/16/2024	Q	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM 324 BMT	None	1	144 OFP
65 SPRING COVE RD, Unit U-131	42267	$330,000	7/31/2023	Q	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	1	Unfin	1-Det	1	252 WDK
59 SPRING COVE RD, Unit U-134	42262	$320,000	12/4/2023	Q	1021	WV	TOWNHOUSE	887	1984	AV	2	1	1	Unfin	None	0	144 OFP
55 SPRING COVE RD, Unit U-136	42264	$375,000	5/8/2024	Q	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	2	Unfin	1-Det	0	252 WDK

Abatement Information Sheet

Account Number: 38743
Address: 3 VALENCIA DR
Owner: MICHAUD REV TR, THE SYLVIE Y
MICHAUD-NELSON, SYLVIE Y TEE
2024 Assessment: $400,100 **Applicant's Opinion of Value:** $340,000

Application Information:

An appraisal of my property was conducted by Donna Naroff of DND Appraisals on January 29, 2025. She is a well-respected professional. Her assessed value of my property as of 4/1/24 is $340,000. Pleaes see attached appraisal.

Assessor Reasoning
Based on the appraisal provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$340,000**.

Assessor Recommendation
To grant the abatement to $340,000.

0000C	01385	19		0000C-01385-19	3 VALENCIA DR, Unit U-19	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 38743	ASSESSED	400,100 /	400,100

PROPERTY LOCATION

3 VALENCIA DR, Unit U-19
NASHUA, NH

OWNERSHIP

MICHAUD REV TR, THE SYLVIE Y
MICHAUD-NELSON, SYLVIE Y TEE
3 VALENCIA DR U-19
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

MICHAUD, SYLVIE Y REV TRUST
MICHAUD, SYLVIE Y TRUSTEE
3 VALENCIA DR U-119
NASHUA, NH 03062-1405

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 1,355 square feet. There are 1 living unit(s), 1 Bath, 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	392,200	7,900	0.00	0	400,100
Building Total	392,200	7,900	0.00	0	400,100
Parcel Total	392,200	7,900	0.00	0	400,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	295.28	Tot Val SF/Prcl	295.28

LEGAL DESCRIPTION

Desc: HCRD 12462, 12586, 12792, 13064, 13204, 14739, 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	392,200	7,900	0	0	400,100	400,100	Year End Roll 2024	12/12/2024
2023	FV	1021	287,200	8,100	0	0	295,300	295,300	Year End Roll 2023	12/05/2023
2022	FV	1021	287,200	8,100	0	0	295,300	295,300	Year End Roll 2022	11/15/2022
2021	FV	1021	186,300	8,600	0	0	194,900	194,900	System Roll for 2021	11/15/2021
2020	FV	1021	182,800	8,600	0	0	191,400	191,400	Year End Roll	11/12/2020
2019	FV	1021	182,800	8,600	0	0	191,400	191,400	Year End Roll	03/04/2020
2018	PATR	1021	182,800	8,600		0	191,400	191,400	Corrects for Assessor	01/09/2019
2017	FV	1021	127,700	5,400		0	133,100	133,100	Year End Roll	11/06/2017
2016	FV	1021	127,700	5,400		0	133,100	133,100	Year End Roll	11/16/2016
2015	FV	1021	127,700	5,400		0	133,100	133,100		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
MICHAUD, SYLVIE Y REV TRUST	9556-1933	Q	11/18/2021	0	No		T	
MICHAUD, SYLVIE Y	8206-0645	W	05/24/2010	2,667	No		T	
PITTS, LEEANNE & JACOB L	6148-1793	W	08/26/1999	100,000	No			
D'ERMO, WILLIAM	5343-530	W	06/01/1992	85,048	No			JT PL.12586
D'ERMO, STEPHEN & ROBERT	5317-42	Q	02/24/1992	0	No			
D'ERAMO, WILLIAM J	5277-938	Q	08/21/1991	0	No			JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
02/11/2021	21-0552	Mechanical Onl		02/16/2021	C	JUST GAS PIPIN	
01/25/2021	21-0290	Mechanical Onl		02/17/2020	C	1 GAS FACTORY	
03/26/1997	199700324	Mech/Plumb/E	0	02/03/1998	C		

ACTIVITIES

Date	Result	By
06/21/2022	Field Review	Sandra Schmu
02/17/2021	AERIAL V NC	Lindsay Monag
02/17/2021	BP Prop Ins	Rob Tolland (V
02/16/2021	BPclsd no vr	Rob Tolland (V
02/02/2021	AERIAL V NC	Lindsay Monag
09/21/2020	Meas+1Visit	Rick Olson (VG
08/01/2018	Field Review	Rob T-KRT
01/09/1991	Meas+List	CL
01/07/1991	Meas+1Visit	CL

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1027584.83223177
GIS Coord 2
84653.35245433
Insp Date
06/21/2022

PRINT

Date	Time
2/26/2025	4:07 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
C-1385
Plan #
16420
PriorID1b
PriorID2b
PriorID3b
3
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-01385-19

REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 1/09 ND--- 18X8 STP 18X6 STP 1 CAR GARAGE F RK
2/2021 FPLG REPLACES MASONARY FPL

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	6 - SALTBOX		
Roof Cvr	1 - ASPHALT		
Color	BROWN		

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 %	
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	1	A - AVERAGE
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

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

Depreciation

Phys Con	AV - Average	25.4
Functional		
Economic		
Special		
Override		
Total		25.4%

General Information

Grade	C - AVERAGE		
Year Blt	1985	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	25.4%
Size Adj	0.98985	Depr	132,718
Con Adj	1.00000	Depr'd Total	389,795
Adj Prc	$ 249.44	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 2,400
Other Feat	$ 30,000	Final Total	$ 392,200
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3400	Assessed Val	$ 392,200
LUC Ft.	1.0000	Total $/SF	$ 289.45
Adj Tot (RCN)	522,513	Undepr $/SF	249.44000

UnSketched Subareas
FFL (572)
SFL (540)
BMT (216)
ATC (540)
STG (12)
OFP (144)
WDK (252)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	572	572	572	572	249.44	142,680
SFL	SECOND FLR	540	540	540	540	249.44	134,698
ATC	ATTIC FIN	243	540	243	243	249.44	60,614
BMT	BASEMENT	216	216	0	0	62.36	13,470
OFP	OPEN FRM PRC	144	144	0	0	27.71	3,990
STG	STORAGE	12	12	0	0	37.83	454
WDK	WOOD DECK	252	252	0	0	15.99	4,029
	Building Totals	1,979	2,276	1,355	1,355		359,935
	Parcel Totals	1,979	2,276	1,355	1,355		359,935

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
FGR1	GARAGE-AVE	D	Y	1	264.00	A	AV	1992	36.00	T	32%		1		1		1	7,900
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2021	2,500.00	T	3%		1		1		1	2,400

Building Totals	Yard Item Appr	7,900	Special Feature Appr	2,400	10,300
Parcel Totals	Yard Item Appr	7,900	Special Feature Appr	2,400	10,300

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: Robert J. Gagne, Assessor Supervisor

Date: July 31, 2025

Re: Abatement Recommendation / 3 Cortez Dr

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The taxpayer states an opinion of market value of $369,494 for the subject unit but provides no market data in support of the opinion. Rather, the taxpayer provides a list of unit assessed values in the complex. Such an analysis does not establish disproportionality and is not a valid basis for receiving an abatement adjustment. Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales.

The City has conducted independent research for market data in the form of comparable sales from within the complex (list attached). Four units similar in size to the subject unit sold in May and June of 2024 for sales prices ranging from $345,000 to $375,000. The subject has a partially finished basement and a value at the high end of the range is considered reasonable for the subject unit. We therefore recommend an abatement be granted to a revised assessed value of $375,000 for the subject unit.

Conclusion:
Based on the City's market research, an abatement is warranted to a revised assessed value of **$375,000**.

Account: 38776 **Map/Lot:** 0000C-01418-36
Owner: MARLENE A VERCELLINI & ALFRED VERCELLINI
Property Location: 3 CORTEZ DR

Original 2024 Assessed Value:	$422,200
Recommended Revised Assessed Value:	$375,000
Abatement:	$750.48

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Acct #	Sale Price	Sale Date	LUC	NBC	Style	Liv Area	Year Built	Cond	BRs	Full Baths	Half Baths	Bsmt	Garage	FP	Porch / Deck
67 SPRING COVE RD, Unit U-130	42268	$325,000	10/18/2024	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM 324 BMT	None	1	144 OFP
67 SPRING COVE RD, Unit U-130	42268	$320,000	3/16/2024	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM 324 BMT	None	1	144 OFP
59 SPRING COVE RD, Unit U-134	42262	$320,000	12/4/2023	1021	WV	TOWNHOUSE	887	1984	AV	2	1	1	Unfin	None	0	144 OFP
9 CORTEZ DR, Unit U-42	38782	$360,000	6/25/2024	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	Unfin	None	0	144 OFP
17 SILVERTON DR, Unit U-69	40437	$340,000	6/2/2023	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	270 FBM 270 BMT	None	0	144 OFP 120 PAT
11 VALENCIA DR, Unit U-23	38747	$345,000	6/11/2024	1021	WV	TOWNHOUSE	1,355	1985	AV	3	1	1	572 FBM	1-Det	1	144 OFP 108 WDK
16 REDWOOD CIR, Unit U-16	38772	$360,000	5/8/2024	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
7 REDWOOD CIR, Unit U-7	38764	$366,000	6/14/2024	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
65 SPRING COVE RD, Unit U-131	42267	$330,000	7/31/2023	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	1	Unfin	1-Det	1	252 WDK
55 SPRING COVE RD, Unit U-136	42264	$375,000	5/8/2024	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	2	Unfin	1-Det	0	252 WDK

Abatement Information Sheet

Account Number: 38776
Address: 3 CORTEZ DR
Owner: VERCELLINI, MARLENE A & VERCELLINI, ALFRED
2024 Assessment: $422,200 **Applicant's Opinion of Value:** $369,494

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# NASH MCL 01418U 36 Appeal Year Market Value $ 369,494.00

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Assessment is not consistant with other units in the community. This number is the assessed value of my mortgage company

Assessment is not consistant with other units in our community with the same square footage

Assessor Reasoning

The City has conducted independent research for market data in the form of comparable sales from within the complex (list attached). Four units similar in size to the subject unit sold in May and June of 2024 for sales prices ranging from $345,000 to $375,000. The subject has a partially finished basement and a value at the high end of the range is considered reasonable for the subject unit. We therefore recommend an abatement be granted to a revised assessed value of $375,000 for the subject unit.

Assessor Recommendation

Based on the City's market research, an abatement is warranted to a revised assessed value of **$375,000**.

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 38776	Card 1 of 1	Total Card	Total Parcel
0000C	01418	36		0000C-01418-36	3 CORTEZ DR, Unit U-36	Nashua	ASSESSED	422,200 /	422,200

PROPERTY LOCATION

3 CORTEZ DR, Unit U-36
NASHUA, NH

OWNERSHIP

VERCELLINI, MARLENE A &
VERCELLINI, ALFRED
3 CORTEZ DR U-36
NASHUA, NH 03062-4042

Occ | Type

PREVIOUS OWNER

HINCKLEY ROBERT PAUL
3 CORTEZ DR U-36
NASHUA, NH 03062-4042

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1982 with a total of 1,355 square feet. There are 1 living unit(s), 1 Bath, 1 Half Bath, 6 Rooms, and 2 Bdrms

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	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	414,300	7,900	0.00	0	422,200
Building Total	414,300	7,900	0.00	0	422,200
Parcel Total	414,300	7,900	0.00	0	422,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	311.59	Tot Val SF/Prcl	311.59

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	414,300	7,900	0	0	422,200	422,200	Year End Roll 2024	12/12/2024
2023	FV	1021	296,200	8,100	0	0	304,300	304,300	Year End Roll 2023	12/05/2023
2022	FV	1021	296,200	8,100	0	0	304,300	304,300	Year End Roll 2022	11/15/2022
2021	FV	1021	190,300	8,600	0	0	198,900	198,900	System Roll for 2021	11/15/2021
2020	FV	1021	189,000	8,600	0	0	197,600	197,600	Year End Roll	11/12/2020
2019	FV	1021	189,000	8,600	0	0	197,600	197,600	Year End Roll	03/04/2020
2018	PATR	1021	189,000	8,600		0	197,600	197,600	Corrects for Assessor	01/09/2019
2017	FV	1021	125,200	5,400		0	130,600	130,600	Year End Roll	11/06/2017
2016	FV	1021	125,200	5,400		0	130,600	130,600	Year End Roll	11/16/2016
2015	FV	1021	125,200	5,400		0	130,600	130,600		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
HINCKLEY, ROBERT PAUL	9193-0948	W	07/30/2019	225,000	No	8	Q	JT
BEDARD, DAVID H & DEBORAH A	8688-745	W	09/02/2014	167,000	No	8	Q	
GUPTA, UDAY K & SURABHI	6191-1178	W	12/16/1999	104,933	No			AS JT
	4642-146		03/01/1988	115,000	No			JT PL 13204

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit

ACTIVITIES

Date	Result	By
06/21/2022	Field Review	Sandra Schmu
09/28/2020	Meas+1Visit	Rick Olson (VG
12/05/2019	MLS VERIFIED	Mike Mandile
11/13/2019	SI mea&LC	Mike Mandile
08/01/2018	Field Review	Rob T-KRT
01/04/1991	Meas+List	CL

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1027131.14723177
GIS Coord 2	84936.19545433
Insp Date	06/21/2022

PRINT

Date	Time
2/26/2025	4:27 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	C-1418
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	3
Code Date	12/1/2014
Code Status	OPEN
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		Tot		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-01418-36

ADD FBM PER MLS GT14--REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 1/09 ND--18X6 STP 18X8 STP 1 CAR GARAGE STYLE B MR=STYLE 06

NOTIFIED CODE 12/1/2014- ADD FIN BMT PER MLS-POSSIBLE WORK DONE W/O BUILDING PERMIT

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	2 - 2 STORIES		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	26 - WOOD		
Sec Wall			0%
Roof Str	6 - SALTBOX		
Roof Cvr	1 - ASPHALT		
Color	BROWN		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor			
Bmt Floors	12 - CONCRETE		
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 %	

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	A - AVERAGE
Add Kit.	0	

Condo Information

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

Depreciation

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

General Information

Grade	C - AVERAGE		
Year Blt	1982	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	26%
Size Adj	0.98985	Depr	145,548
Con Adj	1.00000	Depr'd Total	414,252
Adj Prc	$ 249.44	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 30,000	Final Total	$ 414,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3400	Assessed Val	$ 414,300
LUC Ft.	1.0000	Total $/SF	$ 305.76
Adj Tot (RCN)	559,800	Undepr $/SF	249.44000

UnSketched Subareas
FFL (572)
SFL (540)
BMT (286)
ATC (540)
OFP (20)
STG (12)
WDK (162)
FBM (286)
OFP (108)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	572	572	572	572	249.44	142,680
SFL	SECOND FLR	540	540	540	540	249.44	134,698
ATC	ATTIC FIN	243	540	243	243	249.44	60,614
BMT	BASEMENT	286	286	0	0	62.36	17,835
FBM	FINISHED BMT	286	286	0	0	87.30	24,968
OFP	OPEN FRM PRC	128	128	0	0	28.36	3,630
STG	STORAGE	12	12	0	0	37.83	454
WDK	WOOD DECK	162	162	0	0	18	2,882
	Building Totals	2,229	2,526	1,355	1,355		387,760
	Parcel Totals	2,229	2,526	1,355	1,355		387,760

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	6	2
Bld Total	1	6	2
Prcl Total	1	6	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
FGR1	GARAGE-AVE	D	Y	1	264.00	A	AV	1992	36.00	T	32%		1		1		1	7,900
	Building Totals				Yard Item Appr				7,900		Special Feature Appr							7,900
	Parcel Totals				Yard Item Appr				7,900		Special Feature Appr							7,900

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: Robert J. Gagne, Assessor Supervisor

Date: July 31, 2025

Re: Abatement Recommendation / 43 Spring Cove Rd

Account: 42458 **Map/Lot:** 0000C-01473-142

Owner: THE JANE F BELANGER REV TR, JANE F BELANGER, TRUSTEE

Property Location: 43 SPRING COVE RD

Reasons for abatement recommendation:
The applicants' basis for the abatement request is 1.) data errors and 2.) due to overassessment.

1.) Jessica Marchant, City Assessor II, visited the property on June 26, 2025 and conducted an inspection. As a result of the inspection, data corrections have been made which increase the assessed value from the original $365,400 to a revised $381,300. While a fireplace feature was removed, which alone would have reduced the value slightly, the flooring type was corrected (added 30% laminate flooring), and the heat type was corrected from electric to forced hot water, gas fired. The flooring and heat type corrections caused the assessed value to increase.

2.) The taxpayer states an opinion of market value of $320,000 to $340,000 for the subject unit but provides no market data in support of the opinion. Rather, the taxpayer provides a list of unit assessed values in the complex. Such an analysis does not establish disproportionality and is not a valid basis for receiving an abatement adjustment. Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales.

The City has conducted an independent research for market data in the form of comparable sales from within the complex (list attached). There were no sales of units similar in size to the subject unit's 1,112 square feet of finished living area. Five sales of smaller units range in price from $320,000 to $360,000. Five sales of larger units range in price from $330,000 to $375,000. A value near the midpoint of all 10 sales is considered reasonable for the subject unit. We therefore recommend an abatement be granted to a revised assessed value of $343,000 for the subject unit.

Conclusion:
Based on the City's market research, an abatement is warranted to a revised assessed value of **$343,000**.

Original 2024 Assessed Value:	$365,400
Recommended Revised Assessed Value:	$343,000
Abatement:	$356.16

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Acct #	Sale Price	Sale Date	LUC	NBC	Style	Liv Area	Year Built	Cond	BRs	Full Baths	Half Baths	Bsmt	Garage	FP	Porch / Deck
67 SPRING COVE RD, Unit U-130	42268	$325,000	10/18/2024	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM 324 BMT	None	1	144 OFP
67 SPRING COVE RD, Unit U-130	42268	$320,000	3/16/2024	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM 324 BMT	None	1	144 OFP
59 SPRING COVE RD, Unit U-134	42262	$320,000	12/4/2023	1021	WV	TOWNHOUSE	887	1984	AV	2	1	1	Unfin	None	0	144 OFP
9 CORTEZ DR, Unit U-42	38782	$360,000	6/25/2024	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	Unfin	None	0	144 OFP
17 SILVERTON DR, Unit U-69	40437	$340,000	6/2/2023	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	270 FBM 270 BMT	None	0	144 OFP 120 PAT
11 VALENCIA DR, Unit U-23	38747	$345,000	6/11/2024	1021	WV	TOWNHOUSE	1,355	1985	AV	3	1	1	572 FBM	1-Det	1	144 OFP 108 WDK
16 REDWOOD CIR, Unit U-16	38772	$360,000	5/8/2024	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
7 REDWOOD CIR, Unit U-7	38764	$366,000	6/14/2024	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
65 SPRING COVE RD, Unit U-131	42267	$330,000	7/31/2023	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	1	Unfin	1-Det	1	252 WDK
55 SPRING COVE RD, Unit U-136	42264	$375,000	5/8/2024	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	2	Unfin	1-Det	0	252 WDK
	Median:	$342,500														
	Average:	$344,100														

Abatement Information Sheet

Account Number: 42458
Address: 43 SPRING COVE RD
Owner: BELANGER REV TR, THE JANE F
BELANGER, JANE F, TEE
2024 Assessment: $365,400 **Applicant's Opinion of Value:** $320,000-340,000

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# 00000C-01473-142 Appeal Year Market Value $ 320,000.00 to $340,000.00

Town Parcel ID# _____ Appeal Year Market Value $_____

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

ABOVE PROPERTY; A SINGLE 2 BEDROOM, 1½ BATH, CONDO UNIT / NO GARAGE, NO WALKOUT BASEMENT

PHYSICAL DATA - INCORRECT DESCRIPTION
-NO FIRE PLACE -HEAT TYPE; GAS-FORCED HOT WATER (NOT ELECTRIC)

LEVEL OF ASSESSMENT

2

REQUEST AN INTERIOR EVALUATION BY A CITY OF NASHUA ASSESSMENT PERSONNEL

2000	C-01473-154	19 SPRING COVE ROAD	N/A	N/A $315,100.00
2000	C-01473-101	8 SPRING COVE ROAD	N/A	N/A 338,300.00
000	C-01473-133	52 SPRING COVE ROAD	N/A	N/A 351,900.00 *
000	C-01405-8	08 REDWOOD CIRCLE	N/A	N/A 352,200.00

* - HAS A GARAGE

Assessor Reasoning

The City has conducted an independent research for market data in the form of comparable sales from within the complex (list attached). There were no sales of units similar in size to the subject unit's 1,112 square feet of finished living area. Five sales of smaller units range in price from $320,000 to $360,000. Five sales of larger units range in price from $330,000 to $375,000. A value near the midpoint of all 10 sales is considered reasonable for the subject unit. We therefore recommend an abatement be granted to a revised assessed value of $343,000 for the subject unit.

Assessor Recommendation

Based on the City's market research, an abatement is warranted to a revised assessed value of **$343,000**.

0000C	01473	142		0000C-01473-142	43 SPRING COVE RD, Unit U-142	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 42458	ASSESSED	365,400 /	365,400

PROPERTY LOCATION

43 SPRING COVE RD, Unit U-142
NASHUA, NH

OWNERSHIP

BELANGER REV TR, THE JANE F
BELANGER, JANE F, TEE
43 SPRING COVE RD
NASHUA, NH 03062-4443

Occ		Type	

PREVIOUS OWNER

BELANGER, JANE F
43 SPRING COVE RD
NASHUA, NH 03062-4443

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 1,112 square feet. There are 1 living unit(s), 1 Bath, 1 Half Bath, 5 Rooms, and 2 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	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	365,400	0	0.00	0	365,400
Building Total	365,400	0	0.00	0	365,400
Parcel Total	365,400	0	0.00	0	365,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	328.60	Tot Val SF/Prcl	328.60

LEGAL DESCRIPTION

HCRD 16006

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	365,400	0	0	0	365,400	365,400	Year End Roll 2024	12/12/2024
2023	FV	1021	266,900	0	0	0	266,900	266,900	Year End Roll 2023	12/05/2023
2022	FV	1021	266,900	0	0	0	266,900	266,900	Year End Roll 2022	11/15/2022
2021	FV	1021	173,000	0	0	0	173,000	173,000	System Roll for 2021	11/15/2021
2020	FV	1021	171,300	0	0	0	171,300	171,300	Year End Roll	11/12/2020
2019	FV	1021	171,300	0	0	0	171,300	171,300	Year End Roll	03/04/2020
2018	PATR	1021	171,300	0		0	171,300	171,300	Corrects for Assessor	01/09/2019
2017	FV	1021	115,700	0		0	115,700	115,700	Year End Roll	11/06/2017
2016	FV	1021	115,700	0		0	115,700	115,700	Year End Roll	11/16/2016
2015	FV	1021	115,700	0		0	115,700	115,700		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BELANGER, JANE F	9671-994	W	11/06/2022	0	No	4	T	
	3199-238		08/17/1984	71,000	No			PL 16006

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit

ACTIVITIES

Date	Result	By
07/07/2022	Field Review	Sandra Schmu
10/29/2020	Meas+1Visit	Rob Tolland (V
08/01/2018	Field Review	Rob T-KRT
01/14/1991	Meas+List	CL
01/11/1991	Meas2InfCdLf	CL
01/03/1991	Meas+1Visit	CL

Patriot PROPERTIES INC

User Account
GIS Coord 1
1025689.86523177
GIS Coord 2
87295.72945433
Insp Date
07/07/2022

PRINT

Date	Time
3/17/2025	2:12 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
C-1473
Plan #
16006
PriorID1b
PriorID2b
PriorID3b
43
Code Date
Code Status
Nashua Ward
5
Assessor Map
CG205

LAND SECTION

LUC	LUC Desc	FL	# 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-01473-142

REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 1/09 ND---MR-STYLE 06--- ATTIC WALLS FINISHED-NO FLOORING 6X18 STP 8X18 STP STYLE B MID OWNER CLAIMS NO GARAGE GOES WITH UNIT

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	2 - 2 STORIES		
(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		

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	3 - ELECTRIC
Heat Type	6 - ELECTRIC
# Heat Sys	0
Heated %	100
Sol HW %	
Com Wall %	
AC %	
Ctrl Vac %	
Sprink %	

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	A - AVERAGE
Add Kit.	0	

Condo Information

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

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			

Calc Ladder

Base Rate	252.00	Depr %	26%
Size Adj	1.01639	Depr	127,873
Con Adj	0.95000	Depr'd Total	363,946
Adj Prc	$ 243.32	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 1,500
Other Feat	$ 30,000	Final Total	$ 365,400
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3400	Assessed Val	$ 365,400
LUC Ft.	1.0000	Total $/SF	$ 328.60
Adj Tot (RCN)	491,819	Undepr $/SF	243.32000

UnSketched Subareas
FFL 572
SFL 540
BMT 572
UAT 540
OFP 20
STG 12
WDK 252

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	572	572	572	572	243.32	139,179
SFL	SECOND FLR	540	540	540	540	243.32	131,393
STG	STORAGE	12	12	0	0	37.83	454
UAT	UNF ATC	108	540	0	108	243.32	26,279
WDK	WOOD DECK	252	252	0	0	15.99	4,029
OFP	OPEN FRM PRC	20	20	0	0	45.00	900
BMT	BASEMENT	572	572	0	0	60.83	34,795
	Building Totals	2,076	2,508	1,112	1,220		337,029
	Parcel Totals	2,076	2,508	1,112	1,220		337,029

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	1984	2,500.00	T	40%		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

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 31, 2025

Re: Abatement Recommendation / 60 Spring Cove Rd

Account: 42256 **Map/Lot:** 0000C-01473-127

Owner: BRET F DRAAYER & IRINA A GURYANOVA

Property Location: 60 SPRING COVE RD

Reasons for abatement recommendation:
The applicants' basis for the abatement request is 1.) data errors and 2.) due to overassessment.

1.) Jessica Marchant, City Assessor II, visited the property on June 26, 2025 and conducted an inspection and also conducted a telephone interview with owner Bret Draayer on July 3, 2025. As a result of the inspection and interview, data corrections have been made which reduce the assessed value from the original $400,400 to a revised $374,300, mostly due to below average condition, the subject unit having suffered excessive wear and tear while occupied by a former tenant (repairs are in progress and their effect on value when complete will be reflected in the 2026 assessed value).

2.) The taxpayer states in his application that the assessed value is high based on figures from three online realty services: Redfin ($374,696), Zillow ($367,600) and Realtor.com ($387,612). The City places no weight on these indicators as the results of a query vary daily and cannot be relied upon to establish a value as of a specific past date, in this case, April 1, 2024. The taxpayer also provides the cover page of a Brokers' Price Opinion (BPO) which indicates an estimated value of $331,000 for the subject unit. No specific market data in the form of market sales is provided, either with the BPO or the online sources.

The City has conducted its own independent research for comparable sales (list attached). There were four sales of similar units close to the April 1, 2024 effective date of value, one in May 2024 for $375,000 and three in June ranging from $345,000 to $366,000. We conclude that the four sales that occurred in May and June of 2024 are the best indicators of value for the subject unit. With consideration of the current below average condition of the subject unit, we believe a value at the bottom end of the range of sales prices is reasonable. We therefore recommend an abatement be granted to a revised assessed value of $345,000 for the subject unit.

Conclusion:
Based on the City's own market research, an abatement is warranted to a revised assessed value of **$345,000**.

Original 2024 Assessed Value:	$400,400
Recommended Revised Assessed Value:	$345,000
Abatement:	$880.86

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Acct #	Sale Price	Sale Date	LUC	NBC	Style	Liv Area	Year Built	Cond	BRs	Full Baths	Half Baths	Bsmt	Garage	FP	Porch / Deck
11 VALENCIA DR, Unit U-23	38747	$345,000	6/11/2024	1021	WV	TOWNHOUSE	1,355	1985	AV	3	1	1	572 FBM	1-Det	1	144 OFP
																108 WDK
16 REDWOOD CIR, Unit U-16	38772	$360,000	5/8/2024	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
7 REDWOOD CIR, Unit U-7	38764	$366,000	6/14/2024	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
9 CORTEZ DR, Unit U-42	38782	$360,000	6/25/2024	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	Unfin	None	0	144 OFP
17 SILVERTON DR, Unit U-69	40437	$340,000	6/2/2023	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	270 FBM	None	0	144 OFP
													270 BMT			120 PAT
67 SPRING COVE RD, Unit U-130	42268	$325,000	10/18/2024	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM	None	1	144 OFP
													324 BMT			
67 SPRING COVE RD, Unit U-130	42268	$320,000	3/16/2024	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM	None	1	144 OFP
													324 BMT			
65 SPRING COVE RD, Unit U-131	42267	$330,000	7/31/2023	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	1	Unfin	1-Det	1	252 WDK
59 SPRING COVE RD, Unit U-134	42262	$320,000	12/4/2023	1021	WV	TOWNHOUSE	887	1984	AV	2	1	1	Unfin	None	0	144 OFP
55 SPRING COVE RD, Unit U-136	42264	$375,000	5/8/2024	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	2	Unfin	1-Det	0	252 WDK

Abatement Information Sheet

Account Number: 42256
Address: 60 SPRING COVE RD
Owner: DRAAYER, BRET F & GURYANOVA, IRINA A
2024 Assessment: $400,400 **Applicant's Opinion of Value:** $325,000

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# 01473 Appeal Year Market Value $ $325000

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

I had a professional realtor (Peter Thompson, licensed in MA & NH, see attached) provide a professional estimate for property value, which came in at $331000, which was based on the state of disrepair in January of 2025. However, repairs had been made at that time versus its condition in April of 2024, which is why I believe the fair market value at that time was $325000

Disproportionality--Even by national realtor company standards, the assessed value is high. Redfin lists the value of the property at $374,696, Zillow at $367,600 & Realtor at $387,612. However, I contend that even these prices are too high because the property is in extremely bad shape, with the bathroom in the 2nd floor completey unuseable and the kitchen in a state of demolition (see photos). The reason the condition is so poor is that renters trashed it for 5 years of occupancy.

Assessor Reasoning

The City has conducted its own independent research for comparable sales (list attached). There were four sales of similar units close to the April 1, 2024 effective date of value, one in May 2024 for $375,000 and three in June ranging from $345,000 to $366,000. We conclude that the four sales that occurred in May and June of 2024 are the best indicators of value for the subject unit. With consideration of the current below average condition of the subject unit, we believe a value at the bottom end of the range of sales prices is reasonable. We therefore recommend an abatement be granted to a revised assessed value of $345,000 for the subject unit.

Assessor Recommendation

Based on the City's own market research, an abatement is warranted to a revised assessed value of **$345,000**.

0000C	01473	127		0000C-01473-127	60 SPRING COVE RD, Unit U-127	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 42256	ASSESSED	400,400 /	400,400

PROPERTY LOCATION

60 SPRING COVE RD, Unit U-127
NASHUA, NH

OWNERSHIP

DRAAYER, BRET F &
GURYANOVA, IRINA A
60 SPRING COVE RD U-127
NASHUA, NH 03062-0000

Occ		Type	

PREVIOUS OWNER

BRACKMANN, BRENDA S
144 BRIDLE CROSS RD
FITCHBURG, MA 01420-0000

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, 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	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	392,500	7,900	0.00	0	400,400
Building Total	392,500	7,900	0.00	0	400,400
Parcel Total	392,500	7,900	0.00	0	400,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	295.50	Tot Val SF/Prcl	295.50

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	392,500	7,900	0	0	400,400	400,400	Year End Roll 2024	12/12/2024
2023	FV	1021	285,600	8,100	0	0	293,700	293,700	Year End Roll 2023	12/05/2023
2022	FV	1021	285,600	8,100	0	0	293,700	293,700	Year End Roll 2022	11/15/2022
2021	FV	1021	183,400	8,600	0	0	192,000	192,000	System Roll for 2021	11/15/2021
2020	FV	1021	185,100	8,600	0	0	193,700	193,700	Year End Roll	11/12/2020
2019	FV	1021	185,100	8,600	0	0	193,700	193,700	Year End Roll	03/04/2020
2018	PATR	1021	185,100	8,600		0	193,700	193,700	Corrects for Assessor	01/09/2019
2017	FV	1021	135,800	5,400		0	141,200	141,200	Year End Roll	11/06/2017
2016	FV	1021	135,800	5,400		0	141,200	141,200	Year End Roll	11/16/2016
2015	FV	1021	135,800	5,400		0	141,200	141,200		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BRACKMANN, BRENDA S	8643-2138	W	03/03/2014	134,000	No	8	SS	JT-BRENDA NKA WALSH -- "Subject to 3rd
CALKINS, JAY E & PAULINE M	8070-68	W	03/30/2009	158,000	No		Q	
GALLO, PAUL	7344-1331	W	10/25/2004	204,000	No			JT
PECK, CONSTANCE R	6280-1622	W	08/23/2000	125,000	No			
	3106-332		12/08/1983	78,300	No			PL. 16006

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/11/2023	23-2253	Reno - Cosmeti	7,500	07/12/2023	C	REPLACE RAILR	
03/31/2011	201100503	MECHANICAL (		10/06/2011	C		

ACTIVITIES

Date	Result.	By
07/07/2022	Field Review	Sandra Schmu
10/29/2020	Meas+1Visit	Rob Tolland (V
08/01/2018	Field Review	Rob T-KRT
01/02/1991	Meas+List	CL

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1025375.08423177
GIS Coord 2
87157.72845433
Insp Date
07/07/2022

PRINT

Date	Time
3/5/2025	10:33 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
C-1473
Plan #
PriorID1b
PriorID2b
PriorID3b
60
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	

Comments

Parcel ID 0000C-01473-127

ADD HDWD PER MLS GT14---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 1/09 ND---MA=ON POND RK 18X6 STP 18X8 STP SPLIT LEVEL SLIDERS TO REAR 2 UNIT AC MID UNIT 1 CAR GARAGE STYLE F

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	A - AVERAGE
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	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	0	
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	137,900
Con Adj	1.01000	Depr'd Total	392,484
Adj Prc	$ 251.94	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 30,000	Final Total	$ 392,500
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3400	Assessed Val	$ 392,500
LUC Ft.	1.0000	Total $/SF	$ 289.67
Adj Tot (RCN)	530,384	Undepr $/SF	251.94000

UnSketched Subareas
FFL 572
SFL 540
FBM (216
ATC (640
STG (12
OFP 20)
WDK 252

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	572	572	572	572	251.94	144,110
SFL	SECOND FLR	540	540	540	540	251.94	136,048
ATC	ATTIC FIN	243	540	243	243	251.94	61,227
FBM	FINISHED BMT	216	216	0	0	88.18	19,047
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	15.99	4,029
	Building Totals	1,855	2,152	1,355	1,355		365,809
	Parcel Totals	1,855	2,152	1,355	1,355		365,809

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
FGR1	GARAGE-AVE	D	Y	1	264.00	A	AV	1992	36.00	T	32%		1		1		1	7,900
	Building Totals				Yard Item Appr				7,900		Special Feature Appr							7,900
	Parcel Totals				Yard Item Appr				7,900		Special Feature Appr							7,900

Image

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

0000C	01473	127		0000C-01473-127	60 SPRING COVE RD, Unit U-127	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	**Lot**	**Unit#**	**Bldg#**	**Parcel ID**	**Building Location**	**Acct: 42256**	ASSESSED	374,300 /	374,300

PROPERTY LOCATION

60 SPRING COVE RD, Unit U-127
NASHUA, NH

OWNERSHIP

DRAAYER, BRET F &
GURYANOVA, IRINA A
60 SPRING COVE RD U-127
NASHUA, NH 03062-0000

Occ		Type	

PREVIOUS OWNER

BRACKMANN, BRENDA S
144 BRIDLE CROSS RD
FITCHBURG, MA 01420-0000

NARRATIVE DESCRIPTION

This parcel contains 0 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, 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	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	366,400	7,900	0.00	0	374,300
Building Total	366,400	7,900	0.00	0	374,300
Parcel Total	366,400	7,900	0.00	0	374,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	276.24	Tot Val SF/Prcl	276.24

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	392,500	7,900	0	0	400,400	400,400	Year End Roll 2024	12/12/2024
2023	FV	1021	285,600	8,100	0	0	293,700	293,700	Year End Roll 2023	12/05/2023
2022	FV	1021	285,600	8,100	0	0	293,700	293,700	Year End Roll 2022	11/15/2022
2021	FV	1021	183,400	8,600	0	0	192,000	192,000	System Roll for 2021	11/15/2021
2020	FV	1021	185,100	8,600	0	0	193,700	193,700	Year End Roll	11/12/2020
2019	FV	1021	185,100	8,600	0	0	193,700	193,700	Year End Roll	03/04/2020
2018	PATR	1021	185,100	8,600		0	193,700	193,700	Corrects for Assessor	01/09/2019
2017	FV	1021	135,800	5,400		0	141,200	141,200	Year End Roll	11/06/2017
2016	FV	1021	135,800	5,400		0	141,200	141,200	Year End Roll	11/16/2016
2015	FV	1021	135,800	5,400		0	141,200	141,200		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BRACKMANN, BRENDA S	8643-2138	W	03/03/2014	134,000	No	8	SS	JT-BRENDA NKA WALSH -- "Subject to 3rd
CALKINS, JAY E & PAULINE M	8070-68	W	03/30/2009	158,000	No		Q	
GALLO, PAUL	7344-1331	W	10/25/2004	204,000	No			JT
PECK, CONSTANCE R	6280-1622	W	08/23/2000	125,000	No			
	3106-332		12/08/1983	78,300	No			PL. 16006

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/11/2023	23-2253	Reno - Cosmeti	7,500	07/12/2023	C	REPLACE RAILR	
03/31/2011	201100503	MECHANICAL (		10/06/2011	C		

ACTIVITIES

Date	Result	By
07/03/2025	Phone/Abat-COVID	Jessica Marcha
06/26/2025	Meas+List	Jessica Marcha
07/07/2022	Field Review	Sandra Schmu
10/29/2020	Meas+1Visit	Rob Tolland (V
08/01/2018	Field Review	Rob T-KRT
01/02/1991	Meas+List	CL

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1025375.08423177
GIS Coord 2
87157.72845433
Insp Date
06/26/2025

PRINT

Date	Time
7/8/2025	11:05 am

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
C-1473
Plan #
PriorID1b
PriorID2b
PriorID3b
60
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	Z							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-01473-127

Per inspection, phone call with owner and photos by email, ADJ cond to F for 2024 + 2025 due to leaks, mold, flooring damage from tenant. ADD FPL. CKBK 2026 for completed renovations. JM25--- ADD HDWD PER MLS GT14---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 1/09 ND--- MA=ON POND RK 18X6 STP 18X8 STP SPLIT LEVEL SLIDERS TO REAR 2 UNIT AC MID UNIT 1 CAR GARAGE STYLE F

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		

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	0		
Heated %	100	AC %	
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	1	A - AVERAGE	
Add 1/2	0		
Other Fix	0		

Other Features

Kitchens	1	A - AVERAGE	
Add Kit.	0		

Condo Information

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

Depreciation

Phys Con	FR - Fair		31.2
Functional			
Economic			
Special			
Override			
		Total	31.2%

General Information

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

Calc Ladder

Base Rate	252.00	Depr %	31.2%
Size Adj	0.98985	Depr	165,480
Con Adj	1.01000	Depr'd Total	364,904
Adj Prc	$ 251.94	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 1,500
Other Feat	$ 30,000	Final Total	$ 366,400
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3400	Assessed Val	$ 366,400
LUC Ft.	1.0000	Total $/SF	$ 270.41
Adj Tot (RCN)	530,384	Undepr $/SF	251.94000

UnSketched Subareas
FFL (572)
SFL (540)
FBM (216)
ATC (540)
STG (12)
OFP (20)
WDK (262)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Va
FFL	FIRST FLR	572	572	572	572	251.94	144,110
SFL	SECOND FLR	540	540	540	540	251.94	136,048
ATC	ATTIC FIN	243	540	243	243	251.94	61,227
FBM	FINISHED BMT	216	216	0	0	88.18	19,047
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	15.99	4,029
	Building Totals	1,855	2,152	1,355	1,355		365,809
	Parcel Totals	1,855	2,152	1,355	1,355		365,809

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
FGR1	GARAGE-AVE	D	Y	1	264.00	A	AV	1992	36.00	T	32%	1021	1	WV	1	19	1	7,900
FPL	FIREPLACE	A	S	1	1.00	A	AV	1984	2,500.00	T	40%	1021	1	WV	1	19	1	1,500
	Building Totals				Yard Item Appr				7,900			Special Feature Appr					1,500	9,400
	Parcel Totals				Yard Item Appr				7,900			Special Feature Appr					1,500	9,400

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: Robert J. Gagne, Assessor Supervisor

Date: July 31, 2025

Re: Abatement Recommendation / 46 Spring Cove Rd

Account: 42272 **Map/Lot:** 0000C-01473-120

Owner: THE ROBERT J JANOUSEK REV TR,
ROBERT J JANOUSEK, TRUSTEE

Property Location: 46 SPRING COVE RD

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The taxpayer provides a list of recent sales of similar units in the condo development, two of which sold / closed very near the effective date of April 1, 2024 for the tax year. The sales prices were $360,000 and $365,000 for these two June of 2024 sales. The taxpayer suggests an assessed value of $345,000 would be reasonable for the subject unit, stating that the he has not done any upgrades to the unit.

The City has reviewed the comparable sales cited in the abatement application and has conducted its own independent research for comparable sales (list attached). There was an additional sale in May 2024 of a unit for $375,000 not cited by the taxpayer in his abatement application. We conclude that the three sales that occurred in May and June of 2024 for $360,000, $365,000 and $375,000 are the best indicators of value for the subject unit. Without being provided with an appraisal of the subject unit, we do not agree that a value below the bottom end of these three sales is supported. We therefore recommend an abatement be granted to a revised assessed value of $360,000 for the subject unit.

Conclusion:
Based on the sales provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$360,000**.

Original 2024 Assessed Value:	$414,900
Recommended Revised Assessed Value:	$360,000
Abatement:	$872.91

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Acct #	Sale Price	Sale Date	LUC	NBC	Style	Liv Area	Year Built	Cond	BRs	Full Baths	Half Baths	Bsmt	Garage	FP	Porch / Deck
11 VALENCIA DR, Unit U-23	38747	$345,000	6/11/2024	1021	WV	TOWNHOUSE	1,355	1985	AV	3	1	1	572 FBM	1-Det	1	144 OFP 108 WDK
16 REDWOOD CIR, Unit U-16	38772	$360,000	5/8/2024	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
7 REDWOOD CIR, Unit U-7	38764	$366,000	6/14/2024	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
9 CORTEZ DR, Unit U-42	38782	$360,000	6/25/2024	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	Unfin	None	0	144 OFP
17 SILVERTON DR, Unit U-69	40437	$340,000	6/2/2023	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	270 FBM 270 BMT	None	0	144 OFP 120 PAT
67 SPRING COVE RD, Unit U-130	42268	$325,000	10/18/2024	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM 324 BMT	None	1	144 OFP
67 SPRING COVE RD, Unit U-130	42268	$320,000	3/16/2024	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM 324 BMT	None	1	144 OFP
65 SPRING COVE RD, Unit U-131	42267	$330,000	7/31/2023	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	1	Unfin	1-Det	1	252 WDK
59 SPRING COVE RD, Unit U-134	42262	$320,000	12/4/2023	1021	WV	TOWNHOUSE	887	1984	AV	2	1	1	Unfin	None	0	144 OFP
55 SPRING COVE RD, Unit U-136	42264	$375,000	5/8/2024	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	2	Unfin	1-Det	0	252 WDK

Abatement Information Sheet

Account Number: 42272
Address: 46 SPRING COVE RD
Owner: ROBERT J JANOUSEK REV TR, THE
JANOUSEK, ROBERT J TEE
2024 Assessment: $414,900 **Applicant's Opinion of Value:** $345,000
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-01473-120 Appeal Year Market Value $345,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Units that were fully fixed up sold for about $365,000.
My unit would probably take $20,000 in repairs to get to that level
Carpeting, painting, replacing the slider doors and windows.
The assessment was approximately $50,000 higher than anything
sold recently in the complex. I have also not done any upgrades in the unit,
except replacing broken appliances, water heater and furnace.

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
0000C-01473-134	59 Spring Cove Road, Nashua NH 03062	$320,000 12/03/23		
0000C-01405-5	7 Redwood Cir, Nashua NH 03062	$366,000 6/13/24		
0000C-01418-42	9 Cortez Cir, Nashua NH 03062	$360,000 6/24/24		

Assessor Reasoning
The City has reviewed the comparable sales cited in the abatement application and has conducted its own independent research for comparable sales (list attached). There was an additional sale in May 2024 of a unit for $375,000 not cited by the taxpayer in his abatement application. We conclude that the three sales that occurred in May and June of 2024 for $360,000, $365,000 and $375,000 are the best indicators of value for the subject unit. Without being provided with an appraisal of the subject unit, we do not agree that a value below the bottom end of these three sales is supported. We therefore recommend an abatement be granted to a revised assessed value of $360,000 for the subject unit.

Assessor Recommendation
Based on the sales provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$360,000**.

0000C	01473	120		0000C-01473-120	46 SPRING COVE RD, Unit U-120	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 42272	ASSESSED	414,900 /	414,900

PROPERTY LOCATION

46 SPRING COVE RD, Unit U-120
NASHUA, NH

OWNERSHIP

ROBERT J JANOUSEK REV TR, THE
JANOUSEK, ROBERT J TEE
46 SPRING COVE RD, Unit U-120
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

JANOUSEK, ROBERT J
46 SPRING COVE ROAD
NASHUA, NH 03062-0000

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, 6 Rooms, and 2 Bdrms

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	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	407,000	7,900	0.00	0	414,900
Building Total	407,000	7,900	0.00	0	414,900
Parcel Total	407,000	7,900	0.00	0	414,900
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	306.20	Tot Val SF/Prcl	306.20

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	407,000	7,900	0	0	414,900	414,900	Year End Roll 2024	12/12/2024
2023	FV	1021	296,200	8,100	0	0	304,300	304,300	Year End Roll 2023	12/05/2023
2022	FV	1021	296,200	8,100	0	0	304,300	304,300	Year End Roll 2022	11/15/2022
2021	FV	1021	190,400	8,600	0	0	199,000	199,000	System Roll for 2021	11/15/2021
2020	FV	1021	190,400	8,600	0	0	199,000	199,000	Year End Roll	11/12/2020
2019	FV	1021	190,400	8,600	0	0	199,000	199,000	Year End Roll	03/04/2020
2018	PATR	1021	190,400	8,600		0	199,000	199,000	Corrects for Assessor	01/09/2019
2017	FV	1021	131,200	5,400		0	136,600	136,600	Year End Roll	11/06/2017
2016	FV	1021	131,200	5,400		0	136,600	136,600	Year End Roll	11/16/2016
2015	FV	1021	131,200	5,400		0	136,600	136,600		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
JANOUSEK, ROBERT J	9803-2264	W	09/18/2024	0	No		T	
LYNCH, BETTY L REVOCABLE TRU	8101-0746	W	06/15/2009	165,000	No	8	Q	
LYNCH, BETTY L	7952-2389	W	02/26/2008	2,667	No		T	JAMES DECEASED 01/07
LYNCH, JAMES J	5877-60	Q	11/26/1997	0	No		A	AS JT
MATTE, LOUIS G JR & PAMELA C	5843-911	W	08/19/1997	80,500	No			
MATTE, LOUIS G JR	5129-1716		08/24/1989	0	No			JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
09/04/2019	201902570	MECHANICAL (		10/17/2019	C		10/17/2019

ACTIVITIES

Date	Result	By
10/01/2024	No Change	Terri Sullivan (V
07/07/2022	Field Review	Sandra Schmu
10/29/2020	Meas+1Visit	Rob Tolland (V
10/11/2019	AERIAL V NC	Lynn Cameron
08/01/2018	Field Review	Rob T-KRT
01/02/1991	Meas+List	CL

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1025584 42623177
GIS Coord 2	87103.11245433
Insp Date	10/01/2024

PRINT

Date	Time
2/28/2025	10 58 am

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	C-1473
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	46
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 LV.	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.

REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 1/09 ND---18X6 STP 18X8 STP 15X8 PTO WOB MA=ON POND MR=STYLE 06 MID UNIT 1 CAR GARAGE SLIDERS TO REAR STYLE B

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	2 - 2 STORIES		
(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		

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 %	
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	1	A - AVERAGE
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

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

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			

Calc Ladder

Base Rate	252.00	Depr %	26%
Size Adj	0.98985	Depr	143,010
Con Adj	1.00000	Depr'd Total	407,027
Adj Prc	$ 249.44	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 30,000	Final Total	$ 407,000
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3400	Assessed Val	$ 407,000
LUC Ft.	1.0000	Total $/SF	$ 300.37
Adj Tot (RCN)	550,037	Undepr $/SF	249.44000

UnSketched Subareas
FFL 572
SFL 540
BMT (572
ATC 540)
OFP (20
STG (12)
WDK (252
PAT (120

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	572	572	572	572	249.44	142,680
SFL	SECOND FLR	540	540	540	540	249.44	134,698
ATC	ATTIC FIN	243	540	243	243	249.44	60,614
BMT	BASEMENT	572	572	0	0	62.36	35,670
OFP	OPEN FRM PRC	20	20	0	0	45.00	900
PAT	PATIO	120	120	0	0	11.92	1,430
STG	STORAGE	12	12	0	0	37.83	454
WDK	WOOD DECK	252	252	0	0	16	4,029
	Building Totals	2,331	2,628	1,355	1,355		380,475
	Parcel Totals	2,331	2,628	1,355	1,355		380,475

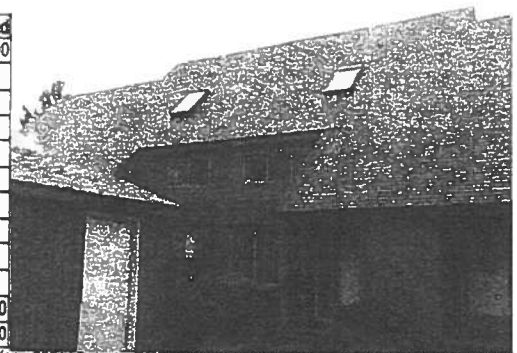
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	6	2
Bld Total	1	6	2
Prcl Total	1	6	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
FGR1	GARAGE-AVE	D	Y	1	264.00	A	AV	1992	36.00	T	32%		1		1		1	7,900
	Building Totals				Yard Item Appr				7,900			Special Feature Appr						7,900
	Parcel Totals				Yard Item Appr				7,900			Special Feature Appr						7,900

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: Robert J. Gagne, Assessor Supervisor

Date: July 30, 2025

Re: Abatement Recommendation / 16 Redwood Cir

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The taxpayer provides an appraisal of the subject property completed for purchase financing, with an effective date of April 19, 2024 and an indicated value of $365,000. The unit purchase closed on May 8, 2024 for $360,000.

The City has reviewed the comparable sales used in the appraisal and has conducted its own independent research for comparable sales (list attached). It appears that the comparable sales used in the appraisal were the best available at the time of appraisal. It also appears that the appraiser's analysis, adjustments and conclusions are reasonable and well supported by the available market data.

Conclusion:
Based on the appraisal provided with the abatement application, and in consideration of the recent purchase of the subject unit, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$365,000**.

Account: 38772 **Map/Lot:** 0000C-01405-16

Owner: CHRISTINE ISABELLE

Property Location: 16 REDWOOD CIR

Original 2024 Assessed Value: $413,500

Recommended Revised Assessed Value: $365,000

Abatement: $771.15

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Acct #	Sale Price	Sale Date	Q/U	LUC	NBC	Style	Liv Area	Year Built	Cond	BRs	Full Baths	Half Baths	Bsmt	Garage	FP	Porch / Deck
11 VALENCIA DR, Unit U-23	38747	$345,000	6/11/2024	Q	1021	WV	TOWNHOUSE	1,355	1985	AV	3	1	1	572 FBM	1-Det	1	144 OFP 108 WDK
16 REDWOOD CIR, Unit U-16	38772	$360,000	5/8/2024	Q	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
7 REDWOOD CIR, Unit U-7	38764	$366,000	6/14/2024	Q	1021	WV	TOWNHOUSE	1,355	1983	AV	2	1	1	Unfin	1-Det	0	252 WDK
9 CORTEZ DR, Unit U-42	38782	$360,000	6/25/2024	Q	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	Unfin	None	0	144 OFP
17 SILVERTON DR, Unit U-69	40437	$340,000	6/2/2023	Q	1021	WV	TOWNHOUSE	945	1982	AV	2	1	1	270 FBM 270 BMT	None	0	144 OFP 120 PAT
67 SPRING COVE RD, Unit U-130	42268	$325,000	10/18/2024	Q	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM 324 BMT	None	1	144 OFP
67 SPRING COVE RD, Unit U-130	42268	$320,000	3/16/2024	Q	1021	WV	TOWNHOUSE	887	1984	GD	1	1	1	216 FBM 324 BMT	None	1	144 OFP
65 SPRING COVE RD, Unit U-131	42267	$330,000	7/31/2023	Q	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	1	Unfin	1-Det	1	252 WDK
59 SPRING COVE RD, Unit U-134	42262	$320,000	12/4/2023	Q	1021	WV	TOWNHOUSE	887	1984	AV	2	1	1	Unfin	None	0	144 OFP
55 SPRING COVE RD, Unit U-136	42264	$375,000	5/8/2024	Q	1021	WV	TOWNHOUSE	1,355	1984	AV	3	1	2	Unfin	1-Det	0	252 WDK

Abatement Information Sheet

Account Number: 38772
Address: 16 REDWOOD CIR
Owner: ISABELLE, CHRISTINE
2024 Assessment: $413,500 **Applicant's Opinion of Value:** $365,000
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# 00006-1405-116 Appeal Year Market Value $ 365,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Home was purchased in June of 2024 at ~~360~~ 360000
Appraised at 365000 in April 2024. 2nd appraisal
in 6/2024 for 372000. See attached appraisals
and comparables

Assessment exceeds market value

00006 01405-7	7 Redwood Circle	366000	6/14/2024	395000
00008 2111-36-14	36 Heather Ct	365000	4/23/24	384000
00008 01385-23	11 Valencia	345000	6/11/24	434,2000

Assessor Reasoning
The City has reviewed the comparable sales used in the appraisal and has conducted its own independent research for comparable sales (list attached). It appears that the comparable sales used in the appraisal were the best available at the time of appraisal. It also appears that the appraiser's analysis, adjustments and conclusions are reasonable and well supported by the available market data.

Assessor Recommendation
Based on the appraisal provided with the abatement application, and in consideration of the recent purchase of the subject unit, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$365,000**.

0000C	01405	16		0000C-01405-16	16 REDWOOD CIR, Unit U-16	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 38772	ASSESSED	413,500 /	413,500

PROPERTY LOCATION

16 REDWOOD CIR, Unit U-16
NASHUA, NH

OWNERSHIP

ISABELLE, CHRISTINE
16 REDWOOD CIRCLE, Unit 16
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

HOLLENDER, ANDREW D &
MACDONALD, MEGHAN
16 REDWOOD CIR U-16
NASHUA, NH 03062-1404

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1983 with a total of 1,355 square feet. There are 1 living unit(s), 1 Bath, 1 Half Bath, 5 Rooms, and 2 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	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	405,600	7,900	0.00	0	413,500
Building Total	405,600	7,900	0.00	0	413,500
Parcel Total	405,600	7,900	0.00	0	413,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	305.17	Tot Val SF/Prcl	305.17

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	405,600	7,900	0	0	413,500	413,500	Year End Roll 2024	12/12/2024
2023	FV	1021	292,200	8,100	0	0	300,300	300,300	Year End Roll 2023	12/05/2023
2022	FV	1021	292,200	8,100	0	0	300,300	300,300	Year End Roll 2022	11/15/2022
2021	FV	1021	187,400	8,600	0	0	196,000	196,000	System Roll for 2021	11/15/2021
2020	FV	1021	187,400	8,600	0	0	196,000	196,000	Year End Roll	11/12/2020
2019	FV	1021	179,600	8,600	0	0	188,200	188,200	Year End Roll	03/04/2020
2018	PATR	1021	179,600	8,600		0	188,200	188,200	Corrects for Assessor	01/09/2019
2017	FV	1021	121,200	5,400		0	126,600	126,600	Year End Roll	11/06/2017
2016	FV	1021	121,200	5,400		0	126,600	126,600	Year End Roll	11/16/2016
2015	FV	1021	121,200	5,400		0	126,600	126,600		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
HOLLENDER, ANDREW D &	9777-2008	W	05/08/2024	360,000	No	8	Q	
MOTIKA, JOSEPH P	9173-662	W	05/31/2019	210,533	No	1	Q	JT
MOTIKA, JOSEPH P	7419-2895	Q	03/07/2005	0	No		A	
WADE, RALPH JR & ROSE ANN	6221-906	W	03/27/2000	107,533	No			AS JT
BAAL, JAMES P & LAUNNA P	6124-273	W	06/30/1999	98,900	No			AS JT
SZKLARZ, ALLISON W.	5827-1333	W	07/01/1997	74,900	No			JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
01/17/2019	201900145	MECHANICAL (		02/08/2019	C		

ACTIVITIES

Date	Result	By
07/12/2024	MLS VERIFIED	Richard Vincen
06/21/2022	Field Review	Sandra Schmu
09/30/2020	Meas+1Visit	Justyn Ainswor
03/18/2020	MLS VERIFIED	Gary Turgiss
11/14/2019	SI mea&LC	Mike Mandile
08/07/2019	SI Quest Snt	Lynn Cameron
08/01/2018	Field Review	Rob T-KRT
01/11/1991	Meas2InfCdLf	CL
01/08/1991	Meas2InfCdLf	CL
01/03/1991	Meas+1Visit	CL

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1027794.81423177
GIS Coord 2	84393.52445433
Insp Date	06/21/2022

PRINT

Date	Time
2/6/2025	12:40 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	C-1405
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	16
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-01405-16

CHNGD ELEC/ELEC TO GAS/H-WATER PER MLS GT20 --REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 1/09 ND---6X18 STP 8X18 STP MID W/1CR GARAGE STYLE B 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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor			
Bmt Floors	12 - CONCRETE		
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 %	

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	A - AVERAGE
Add Kit	0	

Condo Information

Location	1 - INTERIOR
Tot Units	
Floor	
% Own	
Name	WEST - WESTGATE VIL

Depreciation

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

General Information

Grade	C - AVERAGE		
Year Blt	1983	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	26%
Size Adj	0.98985	Depr	142,511
Con Adj	1.00000	Depr'd Total	405,609
Adj Prc	$ 249.44	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 30,000	Final Total	$ 405,600
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3400	Assessed Val	$ 405,600
LUC Ft.	1.0000	Total $/SF	$ 299.34
Adj Tot (RCN)	548,120	Undepr $/SF	249.44000

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

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	572	572	572	572	249.44	142,680
SFL	SECOND FLR	540	540	540	540	249.44	134,698
ATC	ATTIC FIN	243	540	243	243	249.44	60,614
BMT	BASEMENT	572	572	0	0	62.36	35,670
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	15.99	4,029
	Building Totals	2,211	2,508	1,355	1,355		379,045
	Parcel Totals	2,211	2,508	1,355	1,355		379,045

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
FGR1	GARAGE-AVE	D	Y	1	264.00	A	AV	1992	36.00	T	32%		1		1		1	7,900
	Building Totals				Yard Item Appr				7,900			Special Feature Appr						7,900
	Parcel Totals				Yard Item Appr				7,900			Special Feature Appr						7,900

Image

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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 31, 2025

Re: Abatement Recommendation / 75 Walden Pond Dr

Account: 43543 **Map/Lot:** 0041-00012-75

Owner: THE CLIFFORD & MARGARET ANDERSON LIV TR,
CLIFFORD PAUL & MARGARET HOGAN, TRUSTEES

Property Location: 75 WALDEN POND DR

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The subject is a two-story, 1,960 SF condo unit in the Thoreau Landing condo development. The taxpayer provides a list of three recent sales of similar units in the development. The two that are most similar in size (1,960 SF) are units 68 and 84, which sold for $430,000 and $460,000 respectfully. A third sale, unit 66, sold for $400,000 but is a smaller two-story unit (1,788 SF). Of the two sales of the same size units, unit 68 is reportedly most similar to subject in condition with modest updates versus subject lacking updates. Unit 84 reportedly enjoys significant updates. The taxpayer suggests an assessed value between units 66 and 68, or $415,000. As noted, unit 66 is a smaller unit and more weight should be placed on unit 68.

The City has reviewed the comparable sales cited in the abatement application and has conducted its own independent research for comparable sales (list attached). We conclude that the two sales of the same size units are the best indicators of value for the subject unit and that most weight should be placed on unit 68, which sold for $430,000. We therefore recommend an abatement be granted to a revised assessed value of $430,000 for the subject unit.

Conclusion:
Based on the sales provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$430,000**.

Original 2024 Assessed Value: $493,500

Recommended Revised Assessed Value: $430,000

Abatement: $1009.65

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2004 Assessed Value	Ratio	LUC	NBC	Style	One or Two Story?	First Floor Area	Second Floor Area	Liv Area	Year Built	BRs	Full Baths	Half Baths	Garage	Deck / Patio
100 WALDEN POND DR	43568	$565,000	7/10/2024	Q	$456,200	80.7%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1987	2	2	0	325 SF	236 WDK
33 WALDEN POND DR	41461	$465,000	1/31/2024	Q	$441,200	94.9%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	241 PAT
34 WALDEN POND DR	41462	$450,000	7/16/2024	Q	$438,000	97.3%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	1	1	325 SF	241 PAT
37 WALDEN POND DR	41465	$500,000	11/14/2023	Q	$442,800	88.6%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	240 PAT
58 WALDEN POND DR	43526	$555,000	4/1/2025	Q	$462,400	83.3%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	149 WDK
66 WALDEN POND DR	43534	$400,000	7/12/2024	Q	$462,400	115.6%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	147 WDK
85 WALDEN POND DR	43553	$445,000	12/8/2023	Q	$470,200	105.7%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1987	3	2	0	299 SF	131 WDK
9 WALDEN POND DR	43029	$440,000	3/29/2024	Q	$457,800	104.0%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1985	2	2	0	299 SF	133 WDK
68 WALDEN POND DR	43536	$430,000	8/16/2024	Q	$499,100	116.1%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	272 PAT
84 WALDEN POND DR	43552	$460,000	6/11/2024	Q	$521,700	113.4%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	175 WDK

Abatement Information Sheet

Account Number: 43543
Address: 75 WALDEN POND DR
Owner: ANDERSON LIV TR, THE CLIFFORD & MARGARET
ANDERSON, CLIFFORD PAUL & MARGARET HOGAN, TEES
2024 Assessment: $493,500 **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# 00043543 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.)

75 Walden Pond Drive is mostly an unimproved property with few updates. The flooring is original tile from the 1980s in the kitchen and baths, with carpet throughout the dining room, living room, hallway, stairs and bedrooms. The condition of the home is similar to #66, which sold for $400,000 and #68 which sold for $430,000. I would estimate that #75 would bring an average of those two, so $415,000.

1) 2. Disproportionality, Market data. The market data does not support the assessed value. Three similar two-story units were sold on Walden Pond Drive after the 2024 assessment period ended. All three similar units are assessed at $60,000 to $70,000 higher than the actual market sales price, indicating that 75 Walden Pond Drive is also assessed too high by $70,000. Please see attached sheet.

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assess
00043534	66 Walden Pond Dr.	$400,000 7/12/24		$462,000
00043536	68 Walden Pond Dr.	$430,000 8/16.24		$499,000
Note, unit 68 has some updates, some new flooring, gas logs, bath updates, extra windows as it is an end-unit.				
00043552	84 Walden Pond Dr.	$460,000 6/11/24		$521,700
Note, unit 84 is completely renovated and totally improved with new flooring, new cabinetry, new bathrooms, etc.				

Assessor Reasoning

The City has reviewed the comparable sales cited in the abatement application and has conducted its own independent research for comparable sales (list attached). We conclude that the two sales of the same size units are the best indicators of value for the subject unit and that most weight should be placed on unit 68, which sold for $430,000. We therefore recommend an abatement be granted to a revised assessed value of $430,000 for the subject unit.

Assessor Recommendation

Based on the sales provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$430,000**.

0041	00012	75		0041-00012-75	75 WALDEN POND DR	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 43543	ASSESSED	493,500 /	493,500

PROPERTY LOCATION

75 WALDEN POND DR
NASHUA, NH

OWNERSHIP

ANDERSON LIV TR, THE CLIFFORD & MARGARET
ANDERSON, CLIFFORD PAUL & MARGARET HOGAN, TEES
75 WALDEN POND DR
NASHUA, NH 03064-2877

Occ		Type	

PREVIOUS OWNER

ANDERSON, MARGARET & CLIFFORD
75 WALDEN POND DR
NASHUA, NH 03064-2877
US

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1986 with a total of 1,960 square feet. There are 1 living unit(s), 2 Baths, 6 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

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

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	493,500	0	0.00	0	493,500
Building Total	493,500	0	0.00	0	493,500
Parcel Total	493,500	0	0.00	0	493,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	251.79	Tot Val SF/Prcl	251.79

LEGAL DESCRIPTION

HCRD 15168

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	493,500	0	0	0	493,500	493,500	Year End Roll 2024	12/12/2024
2023	FV	1021	370,300	0	0	0	370,300	370,300	Year End Roll 2023	12/05/2023
2022	FV	1021	370,300	0	0	0	370,300	370,300	Year End Roll 2022	11/15/2022
2021	FV	1021	229,100	0	0	0	229,100	229,100	System Roll for 2021	11/15/2021
2020	FV	1021	229,100	0	0	0	229,100	229,100	Year End Roll	11/12/2020
2019	FV	1021	229,100	0	0	0	229,100	229,100	Year End Roll	03/04/2020
2018	PATR	1021	229,100	0		0	229,100	229,100	Corrects for Assessor	01/09/2019
2017	FV	1021	178,600	0		0	178,600	178,600	Year End Roll	11/06/2017
2016	FV	1021	178,600	0		0	178,600	178,600	Year End Roll	11/16/2016
2015	FV	1021	178,600	0		0	178,600	178,600		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ANDERSON, MARGARET & CLIFFC	9698-2902	Q	04/26/2023	0	No	4	T	
ANDERSON, MARGARET & CLIFFC	9610-2117	S	04/26/2022	0	No	4	OR	
COLQUITT REV TR, THE CLIFFOR	9609-1765	W	04/22/2022	371,000	No	8	Q	
COLQUITT, CLIFFORD D	9095-1039	W	07/30/2018	0	No		T	
COLQUITT, CLIFFORD D REV TRU	9057-1600	W	03/20/2018	0	No		38	
COLQUITT, CLIFFORD D &	9026-0257	W	11/14/2017	0	No		T	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
09/19/2019	201902759	MECHANICAL (		10/17/2019	C		10/17/2019

ACTIVITIES

Date	Result	By
09/26/2024	No Change	Chns Ruel (VS
06/20/2024	Field Review	Sandra Schmu
07/25/2022	Sales Review	Greg Turgiss
05/13/2022	Field Review	June Perry (VG
08/05/2020	Meas+1Visit	Mike Castillo (V
10/15/2019	AERIAL V NC	Lynn Cameron
07/31/2018	Field Review	Rob T-KRT
07/28/2003	Data Verfd	Gary Turgiss
05/30/1991	Meas+List	PC
05/21/1991	Meas2InfCdLf	RK
05/20/1991	Meas2InfCdLf	RK

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	
1041412.06023177	
GIS Coord 2	
98989.60645433	
Insp Date	
09/26/2024	

PRINT

Date	Time
1/15/2025	2:55 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	
41-12	
Plan #	
15168	
PriorID1b	
PriorID2b	
PriorID3b	
75	
Code Date	
Code Status	
Nashua Ward	
3	
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	TL	0								0			0	19	1	0	FAIR RVRV
Total AC/HA			0.0000		Total SF/SM		0.00		Parcel LUC	1021 - CONDO NL			P. NBC Desc	THOREAU LAN		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 0041-00012-75

AND SUCCESSORS, TEES ADJ EYB-ADD SLAB & 1 OTH FIX 8/13 ND---ADD CONDO INFO-REMOVE LAND SF -TOTAL SHOWN ON Z ACCT 1/09 ND--- STYLE B VANITY NEXT TO BR SUB AREA SF ADJUSTED GT03 ADDED VINYL GT03

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	2 - 2 STORIES		
(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	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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	TL - THOREAU

Depreciation

Phys Con	AV - Average	24.7
Functional		
Economic		
Special		
Override		
Total		24.7%

General Information

Grade	C+ - AVG. (+)		
Year Blt	1986	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.91582	Depr	161,353
Con Adj	0.95000	Depr'd Total	491,898
Adj Prc	$ 219.25	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 1,600
Other Feat	$ 42,005	Final Total	$ 493,500
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.2000	Assessed Val	$ 493,500
LUC Ft.	1.0000	Total $/SF	$ 251.79
Adj Tot (RCN)	653,251	Undepr $/SF	241.17500

UnSketched Subareas
SFL (648)
FFL (1312)
GAR (299)
OFP (24)
WDK (167)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,312	1,312	1,312	1 312	219.25	287,656
SFL	SECOND FLR	648	648	648	648	219 25	142,074
WDK	WOOD DECK	167	167	0	0	17.64	2,946
GAR	GARAGE	299	299	0	0	76.74	22,945
OFP	OPEN FRM PRC	24	24	0	0	45.00	1,080
	Building Totals	2,450	2,450	1,960	1,960		456,701
	Parcel Totals	2,450	2,450	1,960	1,960		456,701

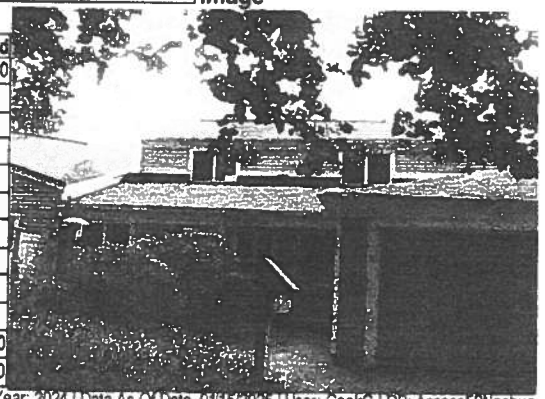
Res Breakdown

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1986	2,500.00	T	38%		1		1		1	1,600
	Building Totals				Yard Item Appr								Special Feature Appr				1,600	1,600
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,600	1,600

Image



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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 31, 2025

Re: Abatement Recommendation / 17 Walden Pond Dr

Account: 43021 **Map/Lot:** 0041-00012-17

Owner: THE KETTLER-PILLER FAMILY REVOC TRUST,
VICTORIA A KETTLER & LEROY A KETTLER, TRUSTEES

Property Location: 17 WALDEN POND DR

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The subject is a two-story, 1,960 SF condo unit in the Thoreau Landing condo development. According to the 2018 MLS listing, the subject has an updated kitchen and some hardwood flooring. The taxpayer provides a list of three sales of similar units in the development. One of the sales (unit 65) sold 11/22/2022 and is not recent enough to consider for a tax year 2024 abatement request. The other two sales are from 2024 and are valid sales for this abatement request. Units 68 and 84 sold for $430,000 and $460,000 respectfully. Of the two recent sales of the same size units, unit 84 appears to be most similar to subject in condition with significant updates versus unit 68 having modest updates. Based on the three sales provided, the taxpayer suggests an assessed value of $443,332. As noted, unit 65 is an older sale and unit 68 is not as updated as the subject unit. 84 is most similar in condition. Most weight should be placed on the sale of unit 84.

The City has reviewed the comparable sales cited in the abatement application and has conducted its own independent research for comparable sales (list attached). We conclude that the two recent sales of the same size units are the best indicators of value for the subject unit and that most weight should be placed on unit 84, which sold for $460,000. We therefore recommend an abatement be granted to a revised assessed value of $460,000 for the subject unit.

Conclusion:
Based on the sales provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$460,000**.

Original 2024 Assessed Value:	$494,500
Recommended Revised Assessed Value:	$460,000
Abatement:	$548.55

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2004 Assessed Value	Ratio	LUC	NBC	Style	One or Two Story?	First Floor Area	Second Floor Area	Liv Area	Year Built	BRs	Full Baths	Half Baths	Garage	Deck / Patio
100 WALDEN POND DR	43568	$565,000	7/10/2024	Q	$456,200	80.7%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1987	2	2	0	325 SF	236 WDK
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58 WALDEN POND DR	43526	$555,000	4/1/2025	Q	$462,400	83.3%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	149 WDK
66 WALDEN POND DR	43534	$400,000	7/12/2024	Q	$462,400	115.6%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	147 WDK
85 WALDEN POND DR	43553	$445,000	12/8/2023	Q	$470,200	105.7%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1987	3	2	0	299 SF	131 WDK
9 WALDEN POND DR	43029	$440,000	3/29/2024	Q	$457,800	104.0%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1985	2	2	0	299 SF	133 WDK
68 WALDEN POND DR	43536	$430,000	8/16/2024	Q	$499,100	116.1%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	272 PAT
84 WALDEN POND DR	43552	$460,000	6/11/2024	Q	$521,700	113.4%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	175 WDK

Abatement Information Sheet

Account Number: 43021
Address: 17 WALDEN POND DR
Owner: KETTLER-PILLER FAMILY REVOC TRUST
2024 Assessment: $494,500 **Applicant's Opinion of Value:** $443,332
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# Acct# 43021 Appeal Year Market Value $443,332

Town Parcel ID# _____ Appeal Year Market Value $_____

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

When looking at actual sales for identical units, in the same condo association, over the time period prescribed by the city the average increase in value is 19%. No data reflects 33%

Current assessment is an increase of 33% over prior assessment

2.2 - Market data for actual sales of same units supports 19% increase

2.3 - the town-wide avg for condos is 24%

No data shown by city or VGS supports 33% - Additional sheets attached

68 Walden Pond Drive, Nashua NH $430,000
65 Walden Pond Drive, Nashua NH $440,000
84 Walden Pond Drive, Nashua NH $460,000

Assessor Reasoning

The City has reviewed the comparable sales cited in the abatement application and has conducted its own independent research for comparable sales (list attached). We conclude that the two recent sales of the same size units are the best indicators of value for the subject unit and that most weight should be placed on unit 84, which sold for $460,000. We therefore recommend an abatement be granted to a revised assessed value of $460,000 for the subject unit.

Assessor Recommendation

Based on the sales provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$460,000**.

Sheet	Lot	Unit#	Bldg#
0041	00012	17	

0041-00012-17 Parcel ID

17 WALDEN POND DR Building Location

Nashua Acct: 43021

Card: 1 of 1 | Total Card | Total Parcel

ASSESSED 494,500 / 494 500

PROPERTY LOCATION

17 WALDEN POND DR
NASHUA, NH

OWNERSHIP

KETTLER-PILLER FAMILY REVOC TRUST
KETTLER, VICTORIA A TRUSTEE &
KETTLER, LEROY A TRUSTEE
17 WALDEN POND DR
NASHUA, NH 03064

Occ		Type	

PREVIOUS OWNER

KETTLER, VICTORIA A
17 WALDEN POND DR
NASHUA, NH 03064
US

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 1,932 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	RA	
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
1021	494,500	0	0.00	0	494,500
Building Total	494,500	0	0.00	0	494,500
Parcel Total	494,500	0	0.00	0	494,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	255.95	Tot Val SF/Prcl	255.95

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	494,500	0	0	0	494,500	494,500	Year End Roll 2024	12/12/2024
2023	FV	1021	372,300	0	0	0	372,300	372,300	Year End Roll 2023	12/05/2023
2022	FV	1021	372,300	0	0	0	372,300	372,300	Year End Roll 2022	11/15/2022
2021	FV	1021	233,100	0	0	0	233,100	233,100	System Roll for 2021	11/15/2021
2020	FV	1021	233,100	0	0	0	233,100	233,100	Year End Roll	11/12/2020
2019	FV	1021	233,100	0	0	0	233,100	233,100	Year End Roll	03/04/2020
2018	PATR	1021	233,100	0		0	233,100	233,100	Corrects for Assessor	01/09/2019
2017	FV	1021	177,300	0		0	177,300	177,300	Year End Roll	11/06/2017
2016	FV	1021	177,300	0		0	177,300	177,300	Year End Roll	11/16/2016
2015	FV	1021	177,300	0		0	177,300	177,300		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
KETTLER, VICTORIA A	9322-1712	W	07/20/2020	2,667	No		T	
PILLER FAMILY REVOCABLE TRUS	9322-1709	W	07/20/2020	0	No		38	
GRINDLE, DANIELLE L	9087-2659	W	07/03/2018	255,000	No	8	Q	
BIRD, DIANE L	8383-2636	W	12/30/2011	210,000	No	8	Q	
STOTT, DIANE L	8109-2044	Q	07/02/2009	0	No		A	DIANE L BIRD FKA STOTT
ROBERT, GREGORY R	7050-1471	W	08/29/2003	230,000	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
01/20/2023	23-0219	Mechanical Onl		01/23/2023	C	1 WATER HEATE	

ACTIVITIES

Date	Result	By
10/10/2024	No Change	Nick Smith (VG
06/20/2024	Field Review	Sandra Schmu
05/13/2022	Field Review	June Perry (VG
08/03/2020	Meas+1Visit	Rick Olson (VG
08/10/2018	MLS VERIFIED	Gary Turgiss
07/31/2018	Field Review	Rob T-KRT
07/21/2003	Data Verfd	Gary Turgiss
07/19/1991	Meas+List	CD
05/21/1991	Meas2InfCdLf	RK
05/16/1991	Meas2InfCdLf	RK

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1042414.89823177
GIS Coord 2
97498.20545433
Insp Date
10/10/2024

PRINT

Date	Time
1/10/2025	12:36 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
41-12
Plan #
PriorID1b
PriorID2b
PriorID3b
17
Code Date
Code Status
Nashua Ward
3
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	TL	0								0			0	19	1	0	FAIR RVRV
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	THOREAU LAN		Tot			0	Tot		0	Tot		0		

Comments

Parcel ID 0041-00012-17

CHG KIT FROM AVG TO GD PER MLS MM18--ADJ EYB & ADD SLAB 8/13 ND--ADDED HARDWOOD PER MLS GT12 -- ADD CONDO INFO-REMOVE LAND SF -TOTAL SHOWN ON Z ACCT 1/09 ND-- STYLE D CTH OVER LIV RM GT03 SUBAREA SF ADJUSTED GT03 ADDED VINYL GT03 ADDNL 9X16 SUN ROOM GT03

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	2 - 2 STORIES		
(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	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	G - GOOD
Add Kit.	0	

Depreciation

Phys Con	AV - Average	25.4
Functional		
Economic		
Special		
Override		
Total		25.4%

General Information

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

UnSketched Subareas
SFL (584)
FFL (1348)
GAR (299)
OFP (24)
WDK (194)

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor	3 - HARDWOO		40%
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 %	

Condo Information

Location	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	TL - THOREAU

Calc Ladder

Base Rate	252.00	Depr %	25.4%
Size Adj	0.91822	Depr	167,862
Con Adj	0.96520	Depr'd Total	493,013
Adj Prc	$ 223.34	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 1,500
Other Feat	$ 45,569	Final Total	$ 494,500
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.2000	Assessed Val	$ 494,500
LUC Ft.	1.0000	Total $/SF	$ 255.95
Adj Tot (RCN)	660,875	Undepr $/SF	245.67400

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,348	1,348	1,348	1,348	223.34	301,062
SFL	SECOND FLR	584	584	584	584	223.34	130,431
WDK	WOOD DECK	194	194	0	0	16.96	3,290
GAR	GARAGE	299	299	0	0	78.17	23,373
OFP	OPEN FRM PRC	24	24	0	0	45.00	1,080
	Building Totals	2,449	2,449	1,932	1,932		459,236
	Parcel Totals	2,449	2,449	1,932	1,932		459,236

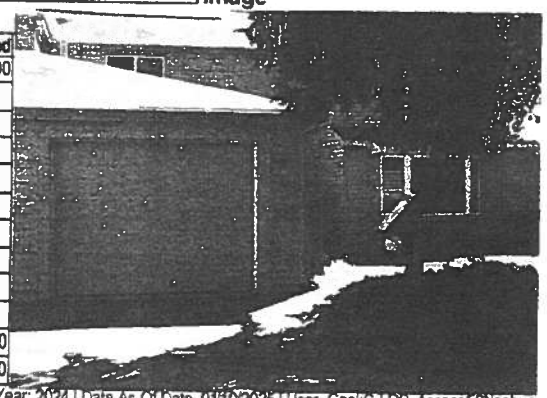
Res Breakdown

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
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: Robert J. Gagne, Assessor Supervisor

Date: August 5, 2025

Re: Abatement Recommendation / 45 Walden Pond Dr

Account: 43513 **Map/Lot:** 0041-00012-45

Owner: SHERRY E GOLDBERG

Property Location: 45 WALDEN POND DR

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The subject is a two-story, 1,960 SF condo unit in the Thoreau Landing condo development. The taxpayer provides an appraisal of the subject unit completed for abatement purposes. The appraisal lists four comparable sales, two of which are smaller units that did sell within six months of the April 1, 2024 effective date for the 2024 property tax year. Two sales listed that are similar in size occurred more than 12 months prior to the effective date of appraisal. The appraiser's estimate of value for the subject unit is $440,000.

The City has reviewed the comparable sales cited in the appraisal and has conducted its own independent research for comparable sales (list attached). There were two sales of similar sized units that occurred within six months after the effective date of appraisal. As the appraisal was signed on February 27, 2025, these sales were available to the appraiser at the time of appraisal. Since the appraiser describes the market as "stable" as of the effective date, the use of two sales after the effective date, but much closer in time to the effective date, should have been considered. The two recent sales of the same size units are the best indicators of value for the subject unit and that most weight should be placed on unit 84, which sold for $460,000 and with a closing date of June 11, 2024, very close to the effective date. We therefore recommend an abatement be granted to a revised assessed value of $460,000 for the subject unit.

Conclusion:
Based on the appraisal provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$460,000**.

Original 2024 Assessed Value:	$487,800
Recommended Revised Assessed Value:	$460,000
Abatement:	$442.02

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2004 Assessed Value	Ratio	LUC	NBC	Style	One or Two Story?	First Floor Area	Second Floor Area	Liv Area	Year Built	BRs	Full Baths	Half Baths	Garage	Deck / Patio
100 WALDEN POND DR	43568	$565,000	7/10/2024	Q	$456,200	80.7%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1987	2	2	0	325 SF	236 WDK
33 WALDEN POND DR	41461	$465,000	1/31/2024	Q	$441,200	94.9%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	241 PAT
34 WALDEN POND DR	41462	$450,000	7/16/2024	Q	$438,000	97.3%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	1	1	325 SF	241 PAT
37 WALDEN POND DR	41465	$500,000	11/14/2023	Q	$442,800	88.6%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	240 PAT
58 WALDEN POND DR	43526	$555,000	4/1/2025	Q	$462,400	83.3%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	149 WDK
66 WALDEN POND DR	43534	$400,000	7/12/2024	Q	$462,400	115.6%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	147 WDK
85 WALDEN POND DR	43553	$445,000	12/8/2023	Q	$470,200	105.7%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1987	3	2	0	299 SF	131 WDK
9 WALDEN POND DR	43029	$440,000	3/29/2024	Q	$457,800	104.0%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1985	2	2	0	299 SF	133 WDK
68 WALDEN POND DR	43536	$430,000	8/16/2024	Q	$499,100	116.1%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	272 PAT
84 WALDEN POND DR	43552	$460,000	6/11/2024	Q	$521,700	113.4%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	175 WDK

Abatement Information Sheet

Account Number: 43513
Address: 45 WALDEN POND DR
Owner: GOLDBERG, SHERRY E
2024 Assessment: $487,800 **Applicant's Opinion of Value:** $440,000
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# 0041-00012-45 Appeal Year Market Value $440,000

Reason for Abatement Application: the property's market value on the April 1 assessment date was well under the value assesssed as of that date supported by both comparable sales and a professional opinion of value and is also disproportionate when comparing the properties market value and the city-wide level of assessment-see copy of appraisal attached.

see copy of appraisal attached

Assessor Reasoning
The City has reviewed the comparable sales cited in the appraisal and has conducted its own independent research for comparable sales (list attached). There were two sales of similar sized units that occurred within six months after the effective date of appraisal. The two recent sales of the same size units are the best indicators of value for the subject unit and that most weight should be placed on unit 84, which sold for $460,000 and with a closing date of June 11, 2024, very close to the effective date. We therefore recommend an abatement be granted to a revised assessed value of $460,000 for the subject unit.

Assessor Recommendation
Based on the appraisal provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$460,000**.

0041	00012	45		0041-00012-45	45 WALDEN POND DR	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 43513	ASSESSED	487,800 /	487,800

PROPERTY LOCATION

45 WALDEN POND DR
NASHUA, NH

OWNERSHIP

GOLDBERG, SHERRY E
45 WALDEN POND DR
NASHUA, NH 03064-2877

Occ		Type	

PREVIOUS OWNER

DIXON, EILEEN M
-0000

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 1,960 square feet. There are 1 living unit(s), 2 Baths, 6 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

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

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	487,800	0	0.00	0	487,800
Building Total	487,800	0	0.00	0	487,800
Parcel Total	487,800	0	0.00	0	487,800
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	248.88	Tot Val SF/Prcl	248.88

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	487,800	0	0	0	487,800	487,800	Year End Roll 2024	12/12/2024
2023	FV	1021	366,500	0	0	0	366,500	366,500	Year End Roll 2023	12/05/2023
2022	FV	1021	366,500	0	0	0	366,500	366,500	Year End Roll 2022	11/15/2022
2021	FV	1021	228,200	0	0	0	228,200	228,200	System Roll for 2021	11/15/2021
2020	FV	1021	228,200	0	0	0	228,200	228,200	Year End Roll	11/12/2020
2019	FV	1021	228,200	0	0	0	228,200	228,200	Year End Roll	03/04/2020
2018	PATR	1021	228,200	0		0	228,200	228,200	Corrects for Assessor	01/09/2019
2017	FV	1021	177,100	0		0	177,100	177,100	Year End Roll	11/06/2017
2016	FV	1021	177,100	0		0	177,100	177,100	Year End Roll	11/16/2016
2015	FV	1021	177,100	0		0	177,100	177,100		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
DIXON, EILEEN M	6858-2238	W	03/10/2003	230,000	No			SHERRY LEE COBETT KNA GOLDBERG S
DIXON, GREGG M & EILEEN M	6704-432	W	09/05/2002	0	No		A	
BAURIES GEORGE J & MARIA C	6319-76	W	11/20/2000	150,133	No			JOINT TENANTS
MURDOCK, MARVIN & CYNTHIA	5757-40	W	10/02/1996	110,000	No			JT
	3409-8		11/04/1985	138,997	No			CYNTHIA MURDOCK DECEASED 4/96

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
12/01/2021	21-5177	Mechanical Onl		12/20/2021	C	1 WATER HEATE	
06/05/2014	201401110	MECHANICAL (		07/09/2014	C		

ACTIVITIES

Date	Result	By
06/20/2024	Field Review	Sandra Schmu
05/13/2022	Field Review	June Perry (VG
12/20/2021	BPclsd no vr	Mike Castillo (V
08/04/2020	Meas+1Visit	Rick Olson (VG
07/31/2018	Field Review	Rob T-KRT
08/01/2003	SI mea&list	Wynta Whitche
07/28/2003	SI mea&LC	Wynta Whitche
05/20/1991	Meas+List	RK
05/16/1991	Meas+1Visit	RK

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1041977.63123177
GIS Coord 2
98348.77945433
Insp Date
06/20/2024

PRINT

Date	Time
3/12/2025	9:18 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
41-12
Plan #
PriorID1b
PriorID2b
PriorID3b
45
Code Date
Code Status
Nashua Ward
3
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	TL	0								0			0	19	1	0	GOOD RVR

Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P. NBC Desc	THOREAU LAN	Tot	0	Tot	0	Tot	0

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

ADJ EYB-ADD SLAB & 1 OTH FIX 8/13 ND---ADD CONDO INFO-REMOVE LAND SF -TOTAL SHOWN ON Z ACCT 1/09 ND--- STYLE B VANITY NEXT TO BR SUB AREA SF ADJUSTED WW03 ADDED VINYL WW03 QUALIFIED SALE 2003 WW03

UnSketched Subareas
SFL (648)
FFL (1312)
GAR (299)
OFP (24)
PAT (175)

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	2 - 2 STORIES		
(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	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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	TL - THOREAU

Depreciation

Phys Con	AV - Average	25.4
Functional		
Economic		
Special		
Override		
Total		25.4%

General Information

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

Calc Ladder

Base Rate	252.00	Depr %	25.4%
Size Adj	0.91582	Depr	165,569
Con Adj	0.95000	Depr'd Total	486,279
Adj Prc	$ 219.25	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 1,500
Other Feat	$ 42,005	Final Total	$ 487,800
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.2000	Assessed Val	$ 487,800
LUC Ft.	1.0000	Total $/SF	$ 248.88
Adj Tot (RCN)	651,848	Undepr $/SF	241.17500

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,312	1,312	1,312	1,312	219.25	287,656
SFL	SECOND FLR	648	648	648	648	219.25	142,074
GAR	GARAGE	299	299	0	0	76.74	22,945
OFP	OPEN FRM PRC	24	24	0	0	45.00	1,080
PAT	PATIO	175	175	0	0	10.76	1,883
	Building Totals	2,458	2,458	1,960	1,960		455,638
	Parcel Totals	2,458	2,458	1,960	1,960		455,638

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
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: Robert J. Gagne, Assessor Supervisor

Date: August 5, 2025

Re: Abatement Recommendation / 65 Walden Pond Dr

Account: 43533 **Map/Lot:** 0041-00012-65

Owner: NATHAN R & LINDA L SANBORN

Property Location: 65 WALDEN POND DR

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The subject is a two-story, 1,960 SF condo unit in the Thoreau Landing condo development. According to the 2022 MLS listing, the subject has been updated. The taxpayer provides a list of three sales of similar units in the development. One of the sales (unit 65) sold 11/22/2022 and is not recent enough to consider for a tax year 2024 abatement request. The other two sales are from 2024 and are valid sales for this abatement request. Units 68 and 84 sold for $430,000 and $460,000 respectfully. Of the two recent sales of the same size units, unit 84 appears to be most similar to subject in condition with significant updates versus unit 68 having modest updates. Based on the three sales provided, the taxpayer suggests an assessed value of $460,000. As noted, unit 65 is an older sale and unit 68 is not as updated as the subject unit. 84 is most similar in condition. Most weight should be placed on the sale of unit 84.

The City has reviewed the comparable sales cited in the abatement application and has conducted its own independent research for comparable sales (list attached). We conclude that the two recent sales of the same size units are the best indicators of value for the subject unit and that most weight should be placed on unit 84, which sold for $460,000. We therefore recommend an abatement be granted to a revised assessed value of $460,000 for the subject unit.

Conclusion:
Based on the sales provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$460,000**.

Original 2024 Assessed Value:	$497,800
Recommended Revised Assessed Value:	$460,000
Abatement:	$601.02

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2004 Assessed Value	Ratio	LUC	NBC	Style	One or Two Story?	First Floor Area	Second Floor Area	Liv Area	Year Built	BRs	Full Baths	Half Baths	Garage	Deck / Patio
100 WALDEN POND DR	43568	$565,000	7/10/2024	Q	$456,200	80.7%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1987	2	2	0	325 SF	236 WDK
33 WALDEN POND DR	41461	$465,000	1/31/2024	Q	$441,200	94.9%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	241 PAT
34 WALDEN POND DR	41462	$450,000	7/16/2024	Q	$438,000	97.3%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	1	1	325 SF	241 PAT
37 WALDEN POND DR	41465	$500,000	11/14/2023	Q	$442,800	88.6%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	240 PAT
58 WALDEN POND DR	43526	$555,000	4/1/2025	Q	$462,400	83.3%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	149 WDK
66 WALDEN POND DR	43534	$400,000	7/12/2024	Q	$462,400	115.6%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	147 WDK
85 WALDEN POND DR	43553	$445,000	12/8/2023	Q	$470,200	105.7%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1987	3	2	0	299 SF	131 WDK
9 WALDEN POND DR	43029	$440,000	3/29/2024	Q	$457,800	104.0%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1985	2	2	0	299 SF	133 WDK
68 WALDEN POND DR	43536	$430,000	8/16/2024	Q	$499,100	116.1%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	272 PAT
84 WALDEN POND DR	43552	$460,000	6/11/2024	Q	$521,700	113.4%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	175 WDK

Abatement Information Sheet

Account Number: 43533
Address: 65 WALDEN POND DR
Owner: SANBORN, NATHAN R & LINDA L
2024 Assessment: $497,800 **Applicant's Opinion of Value:** $460,000
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# 0041-00012-65 Appeal Year Market Value $ 2024 $460,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Based on the sales data of comparable properties listed below we believe that $497,800 is considerably higher than the actual market value of our property.

Disproportionately assessed based on sales of comparable properties.

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents Assessment
0041-00012-66	65 Walden Pond Dr	$400,000/7-12-24	$462,000
0041-00012-68	68 Walden Pond Dr	$430,000/8-16-24	$499,000
0041-00012-84	84 Walden Pond Dr	$460,000/6-11-24	$521,700

Assessor Reasoning

The City has reviewed the comparable sales cited in the abatement application and has conducted its own independent research for comparable sales (list attached). We conclude that the two recent sales of the same size units are the best indicators of value for the subject unit and that most weight should be placed on unit 84, which sold for $460,000. We therefore recommend an abatement be granted to a revised assessed value of $460,000 for the subject unit.

Assessor Recommendation

Based on the sales provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$460,000**.

0041	00012	65		0041-00012-65	65 WALDEN POND DR	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 43533	ASSESSED	497,800 /	497,800

PROPERTY LOCATION

65 WALDEN POND DR
NASHUA, NH

OWNERSHIP

SANBORN, NATHAN R & LINDA L
65 WALDEN POND DR
NASHUA, NH 03064

Occ		Type	

PREVIOUS OWNER

MEEHAN, MARK W &
MEEHAN, LETICIA R
65 WALDEN POND DR
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1986 with a total of 1,960 square feet. There are 1 living unit(s), 2 Baths, 6 Rooms and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

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

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	497,800	0	0.00	0	497,800
Building Total	497,800	0	0.00	0	497,800
Parcel Total	497,800	0	0.00	0	497,800
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	253.98	Tot Val SF/Prcl	253.98

LEGAL DESCRIPTION

HCRD 20431

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	497,800	0	0	0	497,800	497,800	Year End Roll 2024	12/12/2024
2023	FV	1021	373,500	0	0	0	373,500	373,500	Year End Roll 2023	12/05/2023
2022	FV	1021	373,500	0	0	0	373,500	373,500	Year End Roll 2022	11/15/2022
2021	FV	1021	230,900	0	0	0	230,900	230,900	System Roll for 2021	11/15/2021
2020	FV	1021	230,900	0	0	0	230,900	230,900	Year End Roll	11/12/2020
2019	FV	1021	230,900	0	0	0	230,900	230,900	Year End Roll	03/04/2020
2018	PATR	1021	230,900	0		0	230,900	230,900	Corrects for Assessor	01/09/2019
2017	FV	1021	178,300	0		0	178,300	178,300	Year End Roll	11/06/2017
2016	FV	1021	178,300	0		0	178,300	178,300	Year End Roll	11/16/2016
2015	FV	1021	178,300	0		0	178,300	178,300		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
MEEHAN, MARK W &	9668-862	W	11/22/2022	440,000	No	8	Q	
BUXTON, DEBORAH B REV TRUST	9070-1016	W	05/07/2018	227,000	No	8	Q	JT
BUXTON, DEBORAH B REV TRUST	8845-1890	W	04/12/2016	2,667	No		T	TIC---50% INTEREST TO EACH TRUST---
BENNETT STREET FAMILY TRUST	8406-1703	A	03/16/2012	0	No		OR	JT...TRUSTEE DEED-FAMILY SALE
BUCKLEY, THERESA J REV TRUS	8148-0777	W	10/30/2009	2,667	No	4	T	
CRAIG, MARY LOU TRUSTEE OF T	7537-2630	W	09/01/2005	281,000	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/27/2018	201802214	MECHANICAL (		08/07/2018	C		
06/28/2018	201801829	ALTERATION -	500	11/07/2018	C		

ACTIVITIES

Date	Result	By
10/02/2024	No Change	Nick Smith (VG
06/20/2024	Field Review	Sandra Schmu
09/13/2023	MLS VERIFIED	Jessica Marcha
05/13/2022	Field Review	June Perry (VG
08/05/2020	Meas+1Visit	Mike Castillo (V
11/07/2018	Meas+1Visit	Michael Mandil
08/03/2018	Meas/Info Dr	Michael Mandil
07/31/2018	Field Review	Rob T-KRT
05/23/2018	MLS VERIFIED	Gary Turgiss
07/28/2003	Data Ver NOE	Wynta Whitche
05/20/1991	Meas+List	RK

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1041569.40023177
GIS Coord 2	98785.76845433
Insp Date	10/02/2024

PRINT

Date	Time
2/3/2025	10:24 am

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	41-12
Plan #	20431
PriorID1b	
PriorID2b	
PriorID3b	65
Code Date	
Code Status	
Nashua Ward	3
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	TL	0								0			0	19	1	0	FAIR RVRV
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	THOREAU LAN		Tot			0	Tot		0	Tot		0		

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

MLS states "updated", but no pics so no changes JM23--- KIT STILL AVG, PER PLANS, INT EST DUE TO NO ENTRY, MM19 --- ADD HDWD PER MLS MM18---ADJ EYB-ADD SLAB & 1 OTH FIX 8/13 ND---ADD CONDO INFO-REMOVE LAND SF -TOTAL SHOWN ON Z ACCT 1/09 ND--- STYLE B VANITY NEXT TO BR SUB AREA SF ADJUSTED WW03 ADDED VINYL WW03

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	2 - 2 STORIES		
(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	GRAY		

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

Other Features

Kitchens	1	A - AVERAGE	
Add Kit.	0		

Condo Information

Location	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	TL - THOREAU

Depreciation

Phys Con	AV - Average		24.7
Functional			
Economic			
Special			
Override			
		Total	24.7%

General Information

Grade	C+ - AVG. (+)			
Year Blt	1986	Eff Yr		
Alt LUC				
Juris				
Con Mod				
L. Sum				

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.91582	Depr	162,764
Con Adj	0.95950	Depr'd Total	496,200
Adj Prc	$ 221.44	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 1,600
Other Feat	$ 42,005	Final Total	$ 497,800
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.2000	Assessed Val	$ 497,800
LUC Ft.	1.0000	Total $/SF	$ 253.98
Adj Tot (RCN)	658,964	Undepr $/SF	243.58400

UnSketched Subareas
SFL (648)
FFL (1312)
GAR (299)
OFP (24)
WDK (152)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,312	1,312	1,312	1,312	221.44	290,529
SFL	SECOND FLR	648	648	648	648	221.44	143,493
WDK	WOOD DECK	152	152	0	0	18.12	2,754
GAR	GARAGE	299	299	0	0	77.50	23,173
OFP	OPEN FRM PRC	24	24	0	0	45.00	1,080
	Building Totals	2,435	2,435	1,960	1,960		461,029
	Parcel Totals	2,435	2,435	1,960	1,960		461,029

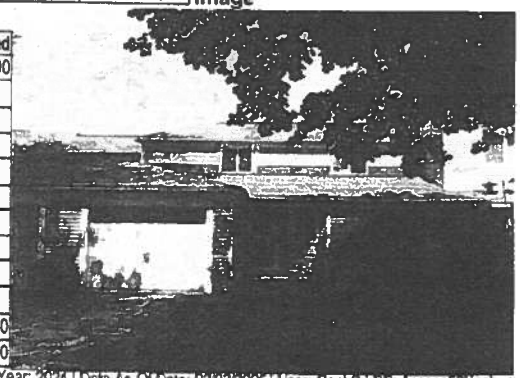
Res Breakdown

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1986	2,500.00	T	38%		1		1		1	1,600
	Building Totals				Yard Item Appr							Special Feature Appr					1,600	1,600
	Parcel Totals				Yard Item Appr							Special Feature Appr					1,600	1,600

Image



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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 5, 2025

Re: Abatement Recommendation / 94 Walden Pond Dr

Account: 43562 **Map/Lot:** 0041-00012-94

Owner: MARIELLEN S GALLAHER REV TR
MARIELLEN S GALLAHER, TRUSTEE

Property Location: 94 WALDEN POND DR

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The subject is a two-story, 1,960 SF condo unit in the Thoreau Landing condo development. According to the 2015 MLS listing, the subject has been updated. The taxpayer provides a list of three sales of similar units in the development. One of the sales (unit 65) sold 11/22/2022 and is not recent enough to consider for a tax year 2024 abatement request. The other two sales are from 2024 and are valid sales for this abatement request. Units 68 and 84 sold for $430,000 and $460,000 respectfully. Of the two recent sales of the same size units, unit 84 appears to be most similar to subject in condition with significant updates versus unit 68 having modest updates. Based on the three sales provided, the taxpayer suggests an assessed value of $430,000. As noted, unit 65 is an older sale and unit 68 is not as updated as the subject unit. 84 is most similar in condition. Most weight should be placed on the sale of unit 84.

The City has reviewed the comparable sales cited in the abatement application and has conducted its own independent research for comparable sales (list attached). We conclude that the two recent sales of the same size units are the best indicators of value for the subject unit and that most weight should be placed on unit 84, which sold for $460,000. We therefore recommend an abatement be granted to a revised assessed value of $460,000 for the subject unit.

Conclusion:
Based on the sales provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$460,000**.

Original 2024 Assessed Value:	$503,900
Recommended Revised Assessed Value:	$460,000
Abatement:	$698.01

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2004 Assessed Value	Ratio	LUC	NBC	Style	One or Two Story?	First Floor Area	Second Floor Area	Liv Area	Year Built	BRs	Full Baths	Half Baths	Garage	Deck / Patio
100 WALDEN POND DR	43568	$565,000	7/10/2024	Q	$456,200	80.7%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1987	2	2	0	325 SF	236 WDK
33 WALDEN POND DR	41461	$465,000	1/31/2024	Q	$441,200	94.9%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	241 PAT
34 WALDEN POND DR	41462	$450,000	7/16/2024	Q	$438,000	97.3%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	1	1	325 SF	241 PAT
37 WALDEN POND DR	41465	$500,000	11/14/2023	Q	$442,800	88.6%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	240 PAT
58 WALDEN POND DR	43526	$555,000	4/1/2025	Q	$462,400	83.3%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	149 WDK
66 WALDEN POND DR	43534	$400,000	7/12/2024	Q	$462,400	115.6%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	147 WDK
85 WALDEN POND DR	43553	$445,000	12/8/2023	Q	$470,200	105.7%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1987	3	2	0	299 SF	131 WDK
9 WALDEN POND DR	43029	$440,000	3/29/2024	Q	$457,800	104.0%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1985	2	2	0	299 SF	133 WDK
68 WALDEN POND DR	43536	$430,000	8/16/2024	Q	$499,100	116.1%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	272 PAT
84 WALDEN POND DR	43552	$460,000	6/11/2024	Q	$521,700	113.4%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	175 WDK

Abatement Information Sheet

Account Number: 43562
Address: 94 WALDEN POND DR
Owner: MARIELLEN S. GALLAHER REV TR
2024 Assessment: $503,900 **Applicant's Opinion of Value:** $430,000
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# 0041-00012-94 Appeal Year Market Value $ 430,000

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

Actual sales of similar size/style condos in this Condominium development in recent months have been significantly lower than this new assessment indicates. See data below.

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

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

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents Assessment
0041-00012-65	65 Walden Pond Dr	$400,000/7-12-24	$462,000
0041-00012-68	68 Walden Pond Dr	$430,000/8-16-24	$499,000
0041-00012-84	84 Walden Pond Dr	$460,000/6-11-24	$521,700

Assessor Reasoning
The City has reviewed the comparable sales cited in the abatement application and has conducted its own independent research for comparable sales (list attached). We conclude that the two recent sales of the same size units are the best indicators of value for the subject unit and that most weight should be placed on unit 84, which sold for $460,000. We therefore recommend an abatement be granted to a revised assessed value of $460,000 for the subject unit.

Assessor Recommendation
Based on the sales provided with the abatement application, supported by the City's own market research, an abatement is warranted to a revised assessed value of **$460,000**.

0041	00012	94		0041-00012-94	94 WALDEN POND DR	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 43562	ASSESSED	503,900 /	503,900

PROPERTY LOCATION

94 WALDEN POND DR
NASHUA, NH

OWNERSHIP

MARIELLEN S. GALLAHER REV TR
GALLAHER, MARIELLEN TEE
94 WALDEN POND DRIVE
NASHUA, NH 03064

Occ | Type

PREVIOUS OWNER

GALLAHER, MARIELLEN S
94 WALDEN POND DRIVE
NASHUA, NH 03064
US

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1987 with a total of 1,960 square feet. There are 1 living unit(s), 2 Baths, 6 Rooms, and 3 Bdrms

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

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

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	503,900	0	0.00	0	503,900
Building Total	503,900	0	0.00	0	503,900
Parcel Total	503,900	0	0.00	0	503,900
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	257.09	Tot Val SF/Prcl	257.09

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	503,900	0	0	0	503,900	503,900	Year End Roll 2024	12/12/2024
2023	FV	1021	378,200	0	0	0	378,200	378,200	Year End Roll 2023	12/05/2023
2022	FV	1021	378,200	0	0	0	378,200	378,200	Year End Roll 2022	11/15/2022
2021	FV	1021	233,100	0	0	0	233,100	233,100	System Roll for 2021	11/15/2021
2020	FV	1021	233,100	0	0	0	233,100	233,100	Year End Roll	11/12/2020
2019	FV	1021	233,100	0	0	0	233,100	233,100	Year End Roll	03/04/2020
2018	PATR	1021	233,100	0		0	233,100	233,100	Corrects for Assessor	01/09/2019
2017	FV	1021	180,300	0		0	180,300	180,300	Year End Roll	11/06/2017
2016	FV	1021	179,000	0		0	179,000	179,000	Year End Roll	11/16/2016
2015	FV	1021	177,000	0		0	177,000	177,000		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
GALLAHER, MARIELLEN S	9776-203	W	05/14/2024	0	No	4	T	
GALLAHER, PETER E &	9773-2309	W	05/14/2024	0	No	4	38	
HERLIHY, DAVID H &	8766-2978	W	07/02/2015	218,000	No	8	Q	JT
PAULSEN, DAVID S TRUSTEE	7492-317	W	06/30/2005	256,000	No		Q	JT
PAULSEN, DAVID & HELEN	5751-1427	Q	09/13/1996	4,000	No		T	
THOREAU`S LANDING ASSOC	5610-241	W	02/21/1995	105,800	No			JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
09/03/2015	201502177	DECK - RES	5,500	01/10/2017	C		
04/26/2006	200600621	ALTERATION -	1,100	03/20/2008	C		

ACTIVITIES

Date	Result	By
10/18/2024	Appt no show	Michelle Mayo (
10/15/2024	Appt no show	Nick Smith (VG
06/20/2024	Field Review	Sandra Schmu(
05/13/2022	Field Review	June Perry (VG
12/13/2021	Meas+List	Adam Natal (VG
08/05/2020	Meas+1Visit	Mike Castillo (V
07/31/2018	Field Review	Rob T-KRT
07/29/2003	Data Verfd	Gary Turgiss
05/21/1991	Meas2InfCdLf	RK
05/17/1991	Meas+1Visit	RK

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1040994 11123177
GIS,Coord 2	99542.66845433
Insp Date	10/18/2024

PRINT

Date	Time
2/26/2025	1:52 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
41-12
Plan #
PriorID1b
PriorID2b
PriorID3b
94
Code Date
Code Status
Nashua Ward
3
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	TL	0								0			0	19	1	0	GOOD RVR
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	THOREAU LAN	Tot		Tot		Tot	0		Tot	0		Tot	0	

Disclaimer: The information provided is to be accurate but is subject to change and is not guaranteed

RMVD PAT & ADD WDK PER 2016 PHOTOS BP CLOSED GT17---CHNG KIT FROM AVG TO GD & ADD CERM TILE FOR 2016 PER MLS GT15---ADD SLAB & 1 OTH FIX 8/13 ND---ADD CONDO INFO-REMOVE LAND SF -TOTAL SHOWN ON Z ACCT 1/09 ND--- STYLE B VANITY NEXT TO BR SUB AREA SF ADJUSTED GT03 ADDED VINYL GT03

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	2 - 2 STORIES		
(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	GRAY		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor	6 - CERAMIC T		25%
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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	G - GOOD
Add Kit.	0	

Condo Information

Location	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	TL - THOREAU

Depreciation

Phys Con	AV - Average	24
Functional		
Economic		
Special		
Override		
Total		24%

General Information

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

Calc Ladder

Base Rate	252.00	Depr %	24%
Size Adj	0.91582	Depr	158,636
Con Adj	0.95475	Depr'd Total	502,349
Adj Prc	$ 220.34	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 1,600
Other Feat	$ 46,130	Final Total	$ 503,900
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.2000	Assessed Val	$ 503,900
LUC Ft.	1.0000	Total $/SF	$ 257.09
Adj Tot (RCN)	660,985	Undepr $/SF	242.37400

UnSketched Subareas
SFL (648)
FFL (1312)
GAR (299)
OFP (24)
WDK (156)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,312	1,312	1,312	1,312	220.34	289,086
SFL	SECOND FLR	648	648	648	648	220.34	142,780
WDK	WOOD DECK	156	156	0	0	17.98	2,805
GAR	GARAGE	299	299	0	0	77.12	23,059
OFP	OPEN FRM PRC	24	24	0	0	45.00	1,080
	Building Totals	2,439	2,439	1,960	1,960		458,810
	Parcel Totals	2,439	2,439	1,960	1,960		458,810

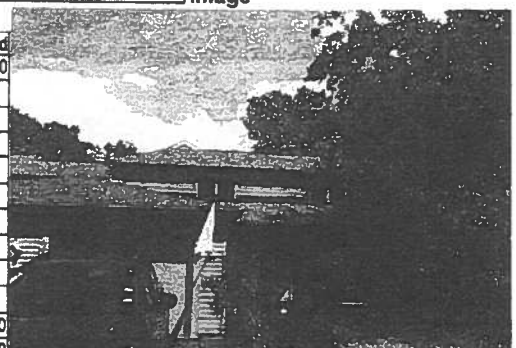
Res Breakdown

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1987	2,500.00	T	37%		1		1		1	1,600
	Building Totals				Yard Item Appr								Special Feature Appr				1,600	1,600
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,600	1,600

Image



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

Bld. 22103 | Seq: 1 | Year: 2024 | Data As Of Date: 02/26/2025 | User: CookG | DB: Assess50Nashua

THE CITY OF NASHUA

"The Gate City"

Administrative Services Division

Assessing Department

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 29, 2025

Re: Abatement Recommendation / 28-30 Berkeley St

Account: 31256 **Map/Lot:** 0047-00022

Owner: WADE R & PATRICIA A SENDALL

Property Location: 28-30 BERKELEY ST

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The taxpayer provides an appraisal of the subject property completed for abatement purposes, with an effective date of April 1, 2024 and an indicated value of $740,000.

The City has reviewed the comparable sales used in the appraisal and has conducted its own independent research for comparable sales (list attached). The subject is a very large two-family property (4,796 square feet of living area). No sales were found that are similar in size. It appears that the comparable sales used in the appraisal were the best available. It also appears that the appraiser's analysis, adjustments and conclusions are reasonable and well supported by the available market data.

Conclusion:
Based on the appraisal provided with the abatement application, and supported by the City's own market research, an abatement is warranted to a revised assessed value of **$740,000**.

Original 2024 Assessed Value:	$904,800
Recommended Revised Assessed Value:	$740,000
Abatement:	$2620.32

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Dearch Criteria: All 2-Fam Sales between 4/1/23 and 4/1/25 with Liv Area greater than or equal to 3,000 SF

Property Location	Account No.	Map-Lot	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Site Area in SF	Style	Year Built	Number of Units	Sales Price per Unit	Assessed $ per Unit	Liv Area	Sale Price per SF	Assessed $ per SF
1 KINSLEY ST	8108	0082-00003	$500,000	8/11/2023	Q	$493,300	1402	MFM	5,348	FAMILY CONVE	1880	2	$250,000	$246,650	3,000	$166.67	$164.43
56-56A MANCHESTER ST	22564	0064-00125	$648,000	9/26/2023	Q	$586,400	1402	MAM	6,798	FAMILY CONVE	1888	2	$324,000	$293,200	3,144	$206.11	$186.51
6-8 HIGHLAND ST	3408	0068-00077	$569,000	4/21/2023	Q	$642,700	1402	MFM	9,045	FAMILY CONVE	1900	2	$284,500	$321,350	3,413	$166.72	$188.32
31-33 GILLIS ST	20044	0025-00009-31	$630,000	11/8/2024	Q	$567,800	1402	MAM	8,357	FAMILY DUPLE	1900	2	$315,000	$283,900	3,174	$198.49	$178.89
35-37 GRANITE ST	19608	0044-00045	$660,000	1/6/2025	Q	$652,900	1402	MAM	10,095	FAMILY DUPLE	1900	2	$330,000	$326,450	3,556	$185.60	$183.61
16-18 WORCESTER ST	10332	0037-00016	$675,000	2/14/2025	Q	$653,600	1402	MFM	5,926	FAMILY FLAT	1930	2	$337,500	$326,800	3,360	$200.89	$194.52
		Median:	**$639,000**			**$614,550**							**$319,500**	**$307,275**	**3,267**	**$192.04**	**$185.06**
		Average:	**$613,667**			**$599,450**							**$306,833**	**$299,725**	**3,274**	**$187.41**	**$182.71**
Subject Property:																	
28-30 BERKELEY ST	31256	0047-00022	N/A	N/A		$904,800	1402	EGM	11,875	FAMILY DUPLE	1890	2	N/A	$452,400	4796	N/A	$188.66

Abatement Information Sheet

Account Number: 31256
Address: 28-30 BERKELEY ST
Owner: SENDALL FAMILY 2025 TR, THE
2024 Assessment: $904,800 **Applicant's Opinion of Value:** $740,000
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# 0003125G Appeal Year Market Value $ 740,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

See attached appraisal
no duplex has sold anywhere near Nashua assessment

Assessed value is not the market value according to appraisal done by licensed ~~appraiser~~ appraisar

0181-00021	243-245 Pine St	$630,000	4/23/24	$610,500
0047-00005	41 Concord St	$635,000	5/29/24	$626,400
0164-00098	20-22 Kingston Dr	$635,00	5/30/24	[illegible] $559,200
0065-00072	16 Stark St	$601,000	7/10/23	$585,600
00004-00093	593 S. Main St	$670,000	5/30/24	$507,000

Assessor Reasoning
The City has reviewed the comparable sales used in the appraisal and has conducted its own independent research for comparable sales (list attached). The subject is a very large two-family property (4,796 square feet of living area). No sales were found that are similar in size. It appears that the comparable sales used in the appraisal were the best available. It also appears that the appraiser's analysis, adjustments and conclusions are reasonable and well supported by the available market data.

Assessor Recommendation
Based on the appraisal provided with the abatement application, and supported by the City's own market research, an abatement is warranted to a revised assessed value of **$740,000**.

0047	00022			0047-00022	28-30 BERKELEY ST	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 31256	ASSESSED	904,800 /	904,800

PROPERTY LOCATION

28-30 BERKELEY ST
NASHUA, NH

OWNERSHIP

SENDALL, WADE R & PATRICIA A
28 BERKELEY ST
NASHUA, NH 03064-0000

Occ		Type	

PREVIOUS OWNER

ORDER OF THE BROTHERS OF THE SACRED HEART OF NEWENGLAND INC
-0000

NARRATIVE DESCRIPTION

This parcel contains 11875.00000 SF of land mainly classified as 2 UNITS It has 1 building(s) first built in 1890 with a total of 4,796 square feet. There are 2 living unit(s), 3 Baths, 1 Half Bath, 16 Rooms, and 9 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	V85 - ABV ST LEVEL	Zone 3		
Street	V1 - PAVED SIDEWI			
Traffic	3 - TYPICL			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1402	698,900	16,700	11,875.00	189,200	904,800
Building Total	698,900	16,700	11,875.00	189,200	904,800
Parcel Total	698,900	16,700	11,875.00	189,200	904,800
Source**	0 - Mkt Adj Cost	Tot Val SF/Bld	188.66	Tot Val SF/Prcl	188.66

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	1402	698,900	16,700	11,875	189,200	904,800	904,800	Year End Roll 2024	12/12/2024
2023	FV	1402	569,900	17,000	11,875	144,600	731,500	731,500	Year End Roll 2023	12/05/2023
2022	FV	1402	569,900	17,000	11,875	144,600	731,500	731,500	Year End Roll 2022	11/15/2022
2021	FV	1402	279,000	17,900	11,875	153,400	450,300	450,300	System Roll for 2021	11/15/2021
2020	FV	1402	279,000	17,900	11,875	153,400	450,300	450,300	Year End Roll	11/12/2020
2019	FV	1402	308,000	17,900	11,875	153,400	479,300	479,300	Year End Roll	03/04/2020
2018	PATR	1402	399,700	17,900	11,875	153,400	571,000	571,000	Corrects for Assessor	01/09/2019
2017	FV	1402	241,900	10,800	11,875	102,400	355,100	355,100	Year End Roll	11/06/2017
2016	FV	1402	241,900	10,800	11,875	102,400	355,100	355,100	Year End Roll	11/16/2016
2015	FV	1402	241,900	10,800	11,875	102,400	355,100	355,100		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ORDER OF THE BROTHERS OF TH	7319-2775	W	09/16/2004	525,000	No			JT
PETERSEN, DONALD S & MONICA	4253-308		07/01/1987	0	No			
	3090-137		10/21/1983	129,000	No			AS JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
09/23/2024	24-2855	Mechanical Onl		10/28/2024	C	WATER HEATER	
09/29/2011	201101765	MECHANICAL (		12/01/2011	C		
07/03/2008	200800967	GARAGE - NEV	13,880	09/28/2011	C		
11/15/2004	200402016	ALTERATION -	500	05/02/2005	C		
01/11/1999	199900028	Mech/Plumb/E	0	02/18/1999	C		
07/11/1997	199701121	Mech/Plumb/E	0	03/02/1998	C		

ACTIVITIES

Date	Result	By
10/02/2024	No Change	Nick Smith (VG
06/26/2024	Field Review	Sandra Schmu
04/28/2022	Field Review	June Perry (VG
07/20/2020	Phone/Abat-COVID	Gary Turgiss
05/27/2020	Meas+1Visit	Rob Tolland (V
03/11/2020	Meas+List	Gary Turgiss
04/16/2019	Meas+List	Rob T-KRT
07/06/2018	Field Review	Kevin L -KRT
06/13/2013	Meas+List	Gary Turgiss
06/17/1998	Data Verfd	Gary Turgiss
02/06/1991	Meas+List	SM

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1038428.32223177
GIS Coord 2	99600.43045433
Insp Date	10/02/2024

PRINT

Date	Time
3/12/2025	1:38 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	47-22
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	28-30
Code Date	
Code Status	
Nashua Ward	3
Assessor Map	

LAND SECTION

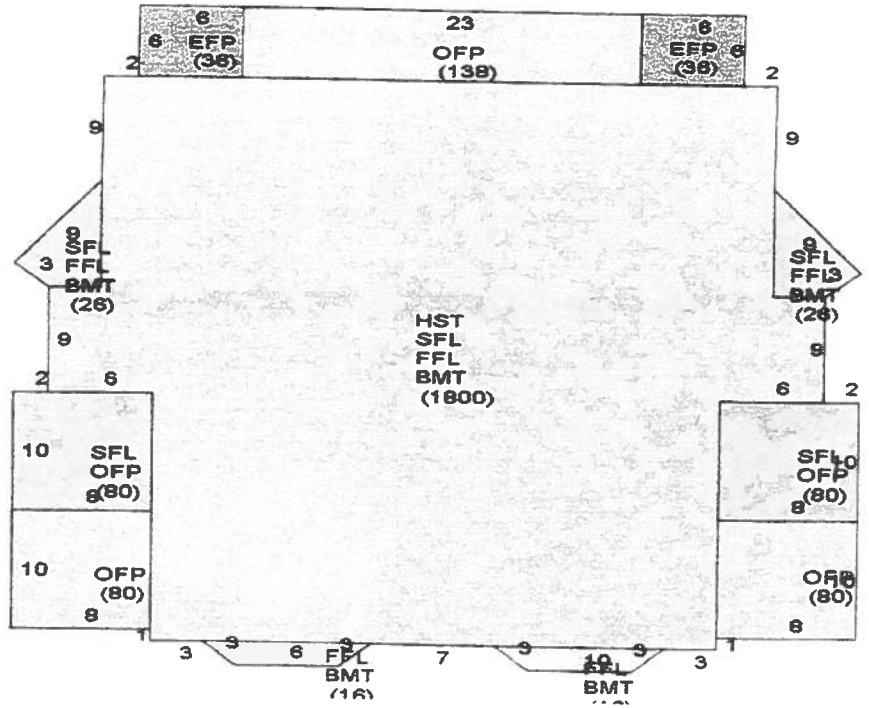
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1402	2 UNITS	1	11,875		SF	SITE	1		2.18	15.93	EGM	1.15								189,200			0	14	1	189,200	
	Total AC/HA		0.2726		Total SF/SM		11,875.00		Parcel LUC	1402 - 2 UNITS				P. NBC Desc	EARLY GOOD		Tot			189,200		Tot	0		Tot	189,200	

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

Comments

Parcel ID 0047-00022

CHNGD 2 FULL BATHS FROM AVG TO FAIR & CORRECTED SKETCH DIMENSIONS GT20 -- OIL HEAT = LEFT, GAS HEAT = RIGHT, HST GOES WITH #28 = LEFT = OWNER, 8 OTHER FIX = 2 SINGLE TOILETS ON FFL, 4 EXTRA SINKS, 1 EXTRA TOILET & 1 EXTRA SHOWER IN THE 3/4 BATH, MADE MANY DATA CHANGES SEE FILE GT13 -- CHNG TO GAS-BP CLOSED 12/11ND -- ADD FGR1 9/11ND -- FENCE ADDED 10X8 SHD1 GT98 -- ADJ SF PER PA PER DEED 12/04 ND -- VGOOD EXT CONDITION EW05 -- CLOSE 3 DOORWAYS BETWEEN UNITS PER BP EW05



Exterior Information

Type	10 - FAMILY DUPLE		
Stry Hght	2H - 2.5 STORIES		
(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	2 - SLATE		
Color	BEIGE		

Bath Features

Full Bath	1	A - AVERAGE
Add Full	2	F - FAIR
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	1	A - AVERAGE
Add 1/2	0	
Other Fix	8	P - POOR

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	1	G - GOOD

Depreciation

Phys Con	AV - Average	40
Functional		
Economic		
Special		
Override		
Total		40%

General Information

Grade	B - GOOD		
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	3 - HARDWOO	40%
Bmt Floors	12 - CONCRETE	
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	200.00	Depr %	40%
Size Adj	0.75021	Depr	460,560
Con Adj	1.04648	Depr'd Total	690,839
Adj Prc	$ 157.02	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 8,100
Other Feat.	$ 55,900	Final Total	$ 698,900
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 698,900
LUC Ft.	1.0000	Total $/SF	$ 145.73
Adj Tot (RCN)	1,151,399	Undepr $/SF	204.12600

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
SFL	SECOND FLR	2,012	2,012	2,012	2,012	157.02	315,924
FFL	FIRST FLR	1,884	1,884	1,884	1,884	157.02	295,825
HST	HALF STORY	900	1,800	900	900	157.02	141,318
OFP	OPEN FRM PRC	458	458	0	0	24.14	11,056
BMT	BASEMENT	1,884	1,884	0	0	39.25	73,947
EFP	ENCL PORCH	72	72	0	0	64.17	4,620
	Building Totals	7,210	8,110	4,796	4,796		842,690
	Parcel Totals	7,210	8,110	4,796	4,796		842,690

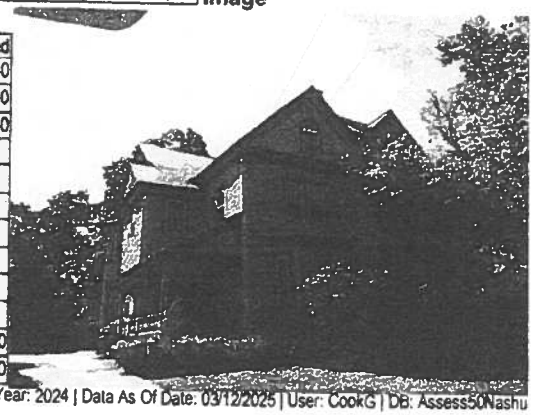
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
L	1	9	6
R	1	7	3
Bld Total	2	16	9
Prcl Total	2	16	9

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft	NBC	Ft	Juris	Ft	Assessed
FPL3	2 STORY CHIM	A	S	2	1.00	G	AV	1969	5,400.00	T	40%		1		1		1	8,100
SHD1	SHED FRAME	D	Y	1	80.00	A	AV	1992	15.00	T	32%		1		1		1	900
FGR1	GARAGE-AVE	D	Y	1	528.00	A	AV	2008	36.00	T	16%		1		1		1	15,800
	Building Totals				Yard Item Appr				16,700			Special Feature Appr					8,100	24,800
	Parcel Totals				Yard Item Appr				16,700			Special Feature Appr					8,100	24,800

Image



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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 6, 2025

Re: Abatement Recommendation / 71 Hawthorne Vill Rd

Account: 47937 **Map/Lot:** 0000B-02427-378
Owner: JAMES E & TERRY G DRISCOLL
Property Location: 71 HAWTHORNE VILL RD

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

The subject is a 1,706 SF condo unit in section "SKY2" of the Skymeadow condo development. The subject unit was purchased by the taxpayers for $815,000, closing on March 14, 2024. The taxpayers acknowledge the sale but argue that they believe they could not sell the unit for that price at the time of their abatement application in January of 2025. Whether that argument is valid or not is irrelevant as the effective date of value for a 2024 property tax abatement is April 1, 2024, less than 3 weeks after the purchase.

The taxpayer provides a list of four sales and estimates the subject value to be $740,000 for the subject unit, with most weight on the sale of 110 Hawthorne Village Rd for $730,000 on June 14, 2024 based on this unit being most similar to the subject unit. While the City agrees that of the four sales cited, 110 is the most similar, the City does not agree that it is the best indicator of value for the subject unit. Rather, the City believes the sale of the subject unit for $815,000 on March 14, 2024 is the best indicator of value for the unit. We therefore recommend an abatement be granted to a revised assessed value of $815,000 for the subject unit.

Conclusion:
Based on the recent sale of the subject unit in an arms-length transaction for $815,000, an abatement is warranted to a revised assessed value of **$815,000**.

Original 2024 Assessed Value:	$843,300
Recommended Revised Assessed Value:	$815,000
Abatement:	$449.97

BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47937
Address: 71 HAWTHORNE VILL RD, Unit U-378
Owner: DRISCOLL, JAMES E & TERRY G
2024 Assessment: $843,300 **Applicant's Opinion of Value:** $740,000
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# 0000B-02427-378 Appeal Year Market Value $740,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Based on sales of other units in Hawthorne Village, we do not believe that we could sell our unit now for what we paid in 2024. Our unit is comparable to #110, so we based the value on that sale. The only unit that sold for more than ours was 33 Hawthorne Village Rd, which is significantly larger and has a 2 car garage and a walk out basement, both of which are very attractive to buyers

The unit was purchased in March 2024 for $815,000, which is less than appraised value.

Recent sales of similar units in Hawthorne Village were lower than ours. See section G.

Town records indicate a second kitchen;however this room is more of a laundry room as there is no oven or dishwasher.

The increase of 35% is considerably higher than the rest of Nashua, which is between 20-25%.

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
0000B-02427-411	110 Hawthorne Village Rd	$730,000 6/14/2024		$721,600
0000B-02427-361	37 Hawthorne Village Rd	$695,000 3/11/24		$637,800
0000B-02427-362	39 Hawthorne Village Rd	$770,000 3/18/24		$642,800
0000B-02427-359	33 Hawthorne Village Rd	$875,000 5/14/24		$1,035,400
0000B-02427-419	58 Hawthorne Village Rd listed at $699,000 but taken off the market due to lack of interest			

Assessor Reasoning

The subject is a 1,706 SF condo unit in section "SKY2" of the Skymeadow condo development. The subject unit was purchased by the taxpayers for $815,000, closing on March 14, 2024. The taxpayers acknowledge the sale but argue that they believe they could not sell the unit for that price at the time of their abatement application in January of 2025. Whether that argument is valid or not is irrelevant as the effective date of value for a 2024 property tax abatement is April 1, 2024, less than 3 weeks after the purchase.

Assessor Recommendation

Based on the recent sale of the subject unit in an arms-length transaction for $815,000, an abatement is warranted to a revised assessed value of **$815,000**.

0000B	02427	378		0000B-02427-378	71 HAWTHORNE VILL RD, Unit U-378	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47937	ASSESSED	843,300 /	843,300

PROPERTY LOCATION

71 HAWTHORNE VILL RD, Unit U-378
NASHUA, NH

OWNERSHIP

DRISCOLL, JAMES E & TERRY G
71HAWTHORNE VILL RD U-378
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

O BRIEN, ROXANNE S REV TRUST
O'BRIEN, ROXANNE S TRUSTEE
71HAWTHORNE VILLAGE RD U-378
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1996 with a total of 1,706 square feet. There are 1 living unit(s), 3 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	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	843,300	0	0.00	0	843,300
Building Total	843,300	0	0.00	0	843,300
Parcel Total	843,300	0	0.00	0	843,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	494.31	Tot Val SF/Prcl	494.31

LEGAL DESCRIPTION

Desc PL NR1704

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	1021	843,300	0	0	0	843,300	843,300	Year End Roll 2024	12/12/2024
2024	FV	1021	843,300	0	0	0	843,300	843,300	Year End Roll 2024	12/12/2024
2023	FV	1021	623,100	0	0	0	623,100	623,100	Year End Roll 2023	12/05/2023
2022	FV	1021	623,100	0	0	0	623,100	623,100	Year End Roll 2022	11/15/2022
2021	FV	1021	451,400	0	0	0	451,400	451,400	System Roll for 2021	11/15/2021
2020	FV	1021	451,400	0	0	0	451,400	451,400	Year End Roll	11/12/2020
2019	FV	1021	451,400	0	0	0	451,400	451,400	Year End Roll	03/04/2020
2018	PATR	1021	451,400	0		0	451,400	451,400	Corrects for Assessor	01/09/2019
2017	FV	1021	355,700	0		0	355,700	355,700	Year End Roll	11/06/2017
2016	FV	1021	355,700	0		0	355,700	355,700	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
O'BRIEN, ROXANNE S REV TRUST	9762-484	W	03/14/2024	815,000	No	8	Q	
O'BRIEN, ROXANNE S REV TRUST	9087-0819	W	07/02/2018	480,000	No	8	Q	
GOODRICH, NANCY	8863-1368	W	06/08/2016	449,000	No	8	Q	
CHRISTELER, JEAN-CLAUDE &	8360-2876	W	10/21/2011	368,534	No	8	Q	JT
CHRISTELER, JEAN-CLAUDE & HIL	7448-1842	W	04/25/2005	0	No		38	JT
CICCONE, TERIGI J & WEI WEST	7172-350	W	02/23/2004	394,533	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
02/16/2022	22-0494	Alteration	13,000		CB	AT THE CURREN	04/06/2022
06/29/2020	20-2313	Mechanical Onl		07/07/2020	C	REPLACE FURNA	07/07/2020
12/11/2018	201803683	MECHANICAL (		10/08/2019	C		10/08/2019
09/16/2015	201502317	MECH/PLUMB -		10/05/2015	C		
11/01/1994	199450915	New Building	300,000	09/23/1996	C		

ACTIVITIES

Date	Result	By
10/10/2024	No Change	Lee Marcella (V
06/19/2024	Meas+1Visit	vision14
04/10/2024	MLS VERIFIED	Richard Vincen
06/30/2022	Field Review	June Perry (VG
04/06/2022	BP Prop Ins	Josh Seymour (
07/13/2021	Meas+1Visit	Adam Natal (VG
09/01/2020	BPclsd no vr	Mike Castillo (V
07/07/2020	AERIAL V NC	Lindsay Monag
10/08/2019	BPclsd no vr	Gary Turgiss
08/01/2018	MLS VERIFIED	Gary Turgiss
07/31/2018	Field Review	Rob T-KRT

Patriot PROPERTIES INC

User Account	
GIS Coord 1	
1036851 10723177	
GIS Coord 2	
76480.75345433	
Insp Date	
10/10/2024	

PRINT

Date	Time
1/9/2025	10:30 am

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
71
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM		0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW	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 0000B-02427-378

CHNGD FPL TO FPLG BP CLOSED GT19 -- ADD IN-LAW KIT PER MLS MM18--CHNG KIT & 1 FULL BTH FROM AVG TO GD PER MLS GT16--ADD 3/4 BTH PER MLS GT12--REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--FBM VERIFIED BY NBHR GOLF TEE AND GREEN VIEW STYLE=D1A END UNIT D1A=LOFT VS. D1=NO LOFT NO WOB

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		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 %	

Bath Features

Full Bath	3	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	1	G - GOOD

Other Features

Kitchens	1	G - GOOD
Add Kit	1	IL - IN LAW

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

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

General Information

Grade	B - GOOD		
Year Blt	1996	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	18.2%
Size Adj	0.94050	Depr	187,239
Con Adj	1.02000	Depr'd Total	841,547
Adj Prc	$ 241.75	Juris Ft	1.0000
Grade Ft	1.30000	Spec. Features	$ 1,800
Other Feat	$ 83,651	Final Total	$ 843,300
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Intl	1.1700	Assessed Val	$ 843,300
LUC Ft	1.0000	Total $/SF	$ 494.31
Adj Tot (RCN)	1,028,786	Undepr $/SF	314.27500

UnSketched Subareas
FFL (1706)
FBM (1067)
GAR (220)
OFP (8)
WDK (170)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,706	1,706	1,706	1,706	241.75	412,426
GAR	GARAGE	220	220	0	0	84.61	18,614
OFP	OPEN FRM PRC	8	8	0	0	45.00	360
WDK	WOOD DECK	170	170	0	0	17.55	2,984
FBM	FINISHED BMT	1,057	1,057	0	0	84.61	89,433
	Building Totals	3,161	3,161	1,706	1,706		523,816
	Parcel Totals	3,161	3,161	1,706	1,706		523,816

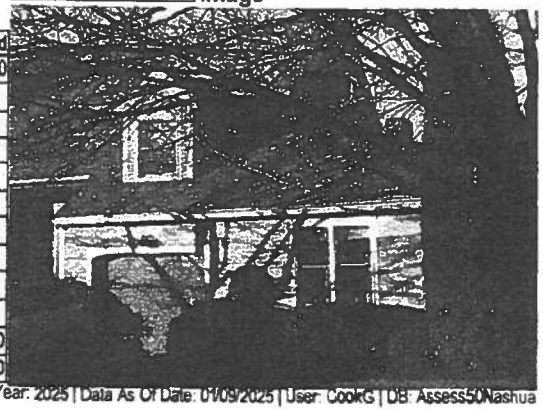
Res Breakdown

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	1996	2,500.00	T	28%		1		1		1	1,800
	Building Totals				Yard Item Appr								Special Feature Appr				1,800	1,800
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,800	1,800

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

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 6, 2025

Re: Abatement Recommendation / 9 Hawthorne Vill Rd

Account: 46620 **Map/Lot:** 0000B-02427-348
Owner: THOMAS H & JOYCE C DEWITT
Property Location: 9 HAWTHORNE VILL RD

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

The subject is a 1,943 SF condo unit in section "SKY2" of the Skymeadow condo development. The taxpayer provides a list of ten sales and estimates the subject value to be $820,000 for the subject unit, averaging the sales prices for the sales cited without addressing age of sale or differences in living area and other features.

The City has researched and reviewed the sales provided by the taxpayer. See attached list, with comments. The best sale available was the sale of 47 Hawthorne Village Rd on October 24, 2023 for $857,000, which has the same square footage of living area as the subject unit. 11 Hawthorne Village Road was also the sale of a unit with the same living area but it resold in November of 2024 for $857,000. Although the November sale was reported as not arms-length (not on open market), it does call into question the validity of the January 2024 sale.

The best indicator of value for the subject unit is considered to be the sale of 47 Hawthorne Village Rd. We therefore recommend an abatement be granted to a revised assessed value of $857,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$857,000**.

Original 2024 Assessed Value:	$995,500
Recommended Revised Assessed Value:	$857,000
Abatement:	$2202.15

BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Liv Area	Sale Price per SF	Assessor Comments
125 HAWTHORNE VILL RD, Unit U-404	47951	$820,000	3/10/2023	2,029	$404	Sale over 12 months old
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	2,029	$394	
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	**1,943**	$441	**Best comp sale.**
11 HAWTHORNE VILL RD, Unit U-349	46621	$800,000	1/10/2024	1,943	$412	Resold to an abutter for $857,000 on 11/12/24
25 HAWTHORNE VILL RD, Unit U-355	46627	$825,000	2/21/2023	2,208	$374	Sale over 12 months old
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	2,294	$353	
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	1,706	$410	Liv Area smaller than subject unit
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	1,455	$515	Liv Area much smaller than subject unit
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	1,110	$626	Liv Area much smaller than subject unit
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	1,706	$478	Liv Area smaller than subject unit
	Average:	$753,311	Average:		**$540**	
Subject Property:		Subject Assessed Value			Subject Assessed Value per SF	
9 HAWTHORNE VILL RD, Unit U-400	46620	$995,500	N/A	1943	**$512**	

Abatement Information Sheet

Account Number: 46620
Address: 9 HAWTHORNE VILL RD, Unit U-348
Owner: DEWITT, THOMAS H & JOYCE C
2024 Assessment: $995,500 **Applicant's Opinion of Value:** $820,000
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# Acct. No 46,620 Lot 02427 Appeal Year Market Value $ 820,000

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

See Attachment Concerning Market Value

SALES OF END UNITS WITH SAME FLOOR PLAN AS 9 HAWTHORNE VILLAGE ROAD

Sale Date	Address	Sale Price
3/10/2023	125 Hawthorne Village Road	$820,000
9/15/2023	93 Hawthorne Village Road	$800,000
10/24/2023	47 Hawthorne Village Road	$857,000
1/10/2024	11 Hawthorne Village Road	$800,000

SALES OF OTHER UNITS WITH DIFFERENT FLOOR PLANS THAN THE END UNITS LISTED ABOVE

2/21/2023	25 Hawthorne Village Road	$825,000
5/5/2023	67 Hawthorne Village Road	$810,000
5/31/2023	56 Hawthorne Village Road	$700,000
2/16/2024	41 Hawthorne Village Road	$749,934
3/11/2024	37 Hawthorne Village Road	$695,000
3/14/2024	71 Hawthorne Village Road	$815,000

Assessor Reasoning

The City has researched and reviewed the sales provided by the taxpayer. See attached list, with comments. The best sale available was the sale of 47 Hawthorne Village Rd on October 24, 2023 for $857,000, which has the same square footage of living area as the subject unit. 11 Hawthorne Village Road was also the sale of a unit with the same living area but it resold in November of 2024 for $857,000. Although the November sale was reported as not arms-length (not on open market), it does call into question the validity of the January 2024 sale.

The best indicator of value for the subject unit is considered to be the sale of 47 Hawthorne Village Rd. We therefore recommend an abatement be granted to a revised assessed value of $857,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$857,000**.

0000B	02427	348		0000B-02427-348	9 HAWTHORNE VILL RD, Unit U-348	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46620	ASSESSED	995,500 /	995,500

PROPERTY LOCATION

9 HAWTHORNE VILL RD, Unit U-348
NASHUA, NH

OWNERSHIP

DEWITT, THOMAS H & JOYCE C
9 HAWTHORNE VILL RD U-348
NASHUA, NH 03062-0000

Occ		Type	

PREVIOUS OWNER

FARIES, EDWIN A & DALE HECOX
-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1986 with a total of 1,943 square feet. There are 1 living unit(s) 4 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	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	995,500	0	0.00	0	995,500
Building Total	995,500	0	0.00	0	995,500
Parcel Total	995,500	0	0.00	0	995,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	512.35	Tot Val SF/Prcl	512.35

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	1021	995,500	0	0	0	995,500	995,500	Year End Roll 2024	12/12/2024
2024	FV	1021	995,500	0	0	0	995,500	995,500	Year End Roll 2024	12/12/2024
2023	FV	1021	734,500	0	0	0	734,500	734,500	Year End Roll 2023	12/05/2023
2022	FV	1021	734,500	0	0	0	734,500	734,500	Year End Roll 2022	11/15/2022
2021	FV	1021	526,900	0	0	0	526,900	526,900	System Roll for 2021	11/15/2021
2020	FV	1021	526,900	0	0	0	526,900	526,900	Year End Roll	11/12/2020
2019	FV	1021	526,900	0	0	0	526,900	526,900	Year End Roll	03/04/2020
2018	PATR	1021	526,900	0		0	526,900	526,900	Corrects for Assessor	01/09/2019
2017	FV	1021	435,600	0		0	435,600	435,600	Year End Roll	11/06/2017
2016	FV	1021	435,600	0		0	435,600	435,600	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
FARIES, EDWIN A & DALE HECOX	6454-2988	W	07/16/2001	414,000	No			JT
DEWITT, THOMAS H & JOYCE C	6454-2986	Q	07/16/2001	0	No		F	
S M I REALTY TRUST INC RFD #5	5266-69	W	06/28/1991	215,048	No			JT PL 21687
	4659-5		03/14/1988	0	No			PL 21687

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
08/04/2021	21-3344	Mechanical Only		08/11/2021	C	1 COIL AND 1 CO	
03/15/2016	201600672	MECHANICAL (		04/22/2016	C		
06/20/2001	200100864	Alteration	0	05/08/2002	C		
04/23/1991	199447267	Miscellaneou	0	04/23/1991	C		

ACTIVITIES

Date	Result	By
10/17/2024	No Change	Chris Ruel (VS
10/16/2024	No Change	Michelle Mayo (
06/30/2022	Field Review	June Perry (VG
08/11/2021	BPclsd no vr	Mike Castillo (V
08/09/2021	AERIAL V NC	Lindsay Monag
07/13/2021	Meas+1Visit	Adam Natal (VC
07/31/2018	Field Review	Rob T-KRT
05/08/2002	S! mea&list	Greg Turgiss
08/05/1998	Data Ver NOE	Gary Turgiss
06/14/1991	Meas+List	RK
10/03/1990	Meas+List	DS

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1037308.45823177
GIS Coord 2	75368 48045433
Insp Date	10/17/2024

PRINT

Date	Time
1/10/2025	9:43 am

TAX YEAR

2025

USER DEFINED

PriorID1a	
Nashua PID	B-2427
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	9
Code Date	
Code Status	
Nashua Ward	9
Assessor Map	CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW	Tot		Tot		Tot	0		Tot	0		Tot	0	

CHNG ROOF TO ASPHALT GT12--REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 7/09 ND— MARBLE FL IN KITCH & BTH C1 UNIT W/UPPER DECK END UNIT GOLF TEE VIEW NO WOB QUALIFIED SALE 2001 ADDED FBM GR02 ADDED 1BTH GR02

UnSketched Subareas
FFL (1943)
FBM (1345)
GAR (483)
WDK (313)
OSP (96)

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

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	4	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	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	24.7
Functional		
Economic		
Special		
Override		
Total		24.7%

General Information

Grade	B - GOOD		
Year Blt	1986	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.91727	Depr	326,028
Con Adj	1.00000	Depr'd Total	993,925
Adj Prc	$ 231.15	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,600
Other Feat	$ 81,484	Final Total	$ 995,500
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 995,500
LUC Ft.	1.0000	Total $/SF	$ 512.35
Adj Tot (RCN)	1,319,953	Undepr $/SF	300.49500

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,943	1,943	1,943	1,943	231.15	449,124
GAR	GARAGE	483	483	0	0	80.90	39,075
OSP	OPN SCN PRCH	96	96	0	0	31.83	3,056
WDK	WOOD DECK	313	313	0	0	15.36	4,808
FBM	FINISHED BMT	1,345	1,345	0	0	80.90	108,811
	Building Totals	4,180	4,180	1,943	1,943		604,873
	Parcel Totals	4,180	4,180	1,943	1,943		604,873

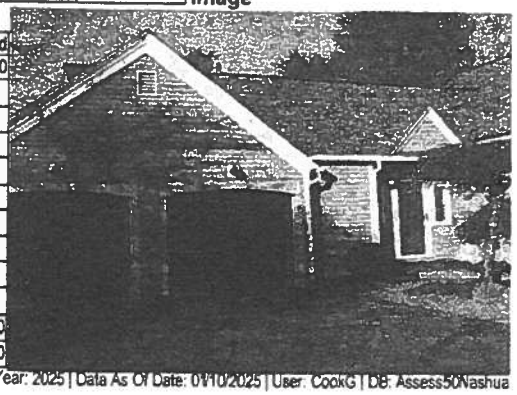
Res Breakdown

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1986	2,500.00	T	38%		1		1		1	1,600
	Building Totals				Yard Item Appr											Special Feature Appr		1,600	1,600
	Parcel Totals				Yard Item Appr											Special Feature Appr		1,600	1,600

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: Robert J. Gagne, Assessor Supervisor

Date: August 6, 2025

Re: Abatement Recommendation / 19 Hawthorne Vill Rd

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

The subject is a 1,943 SF condo unit in section "SKY2" of the Skymeadow condo development. The taxpayer cites the sale of 11 Hawthorne Village Rd for $856,933 on November 12, 2024 as the basis for a reduction in the subject's assessed value to $850,000.

The City has reviewed the sale cited by the taxpayer as well as other sales in the SKY2 development (list attached). The City has determined that the sale of 11 Hawthorne Village Rd in November of 2024 was not an arms-length transaction due to lack of open market exposure and possible sale to a neighbor. There was, however, an arms-length transaction of a similar 1,943 SF unit. 47 Hawthorne Village Rd sold on October 24, 2023 for $857,000. It is considered to be the best indicator of value for the subject unit. We therefore recommend an abatement be granted to a revised assessed value of $857,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$857,000**.

Abatement
$2,008.17

Account: 46624 **Map/Lot:** 0000B-02427-352

Owner: WILLIAM G & MAUREEN E LYONS

Property Location: 19 HAWTHORNE VILL RD

Original 2024 Assessed Value: $983,300

Recommended Revised Assessed Value: $857,000

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46624
Address: 19 HAWTHORNE VILL RD, Unit U-352
Owner: LYONS, WILLIAM G & LYONS, MAUREEN E
2024 Assessment: $983,300 **Applicant's Opinion of Value:** $850,000

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# U-352 Appeal Year Market Value $ 850,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

MY APPEAL IS BASED ON THE RECENT SALE OF A MIRROR IMAGE OF MY PROPERTY (11 HAWTHORNE VILLAGE RD U-349) WHICH WAS SOLD ON 11/12/24 FOR $856,933. MY PROPERTY DOES NOT HAVE A COMPLETELY REFINISHED BASEMENT, NEW FLOORING, WINDOWS AND SKYLIGHTS THAT 11 HAWTHORNE VILLAGE HAS. PARCEL U-349 WAS ASSESSED AT $993K IN THE RECENT ASSESSMENT WORK.

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

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

Assessor Reasoning

The City has reviewed the sale cited by the taxpayer as well as other sales in the SKY2 development (list attached). The City has determined that the sale of 11 Hawthorne Village Rd in November of 2024 was not an arms-length transaction due to lack of open market exposure and possible sale to a neighbor. There was, however, an arms-length transaction of a similar 1,943 SF unit. 47 Hawthorne Village Rd sold on October 24, 2023 for $857,000. It is considered to be the best indicator of value for the subject unit. We therefore recommend an abatement be granted to a revised assessed value of $857,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$857,000**.

0000B	02427	352		0000B-02427-352	19 HAWTHORNE VILL RD, Unit U-352	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46624	ASSESSED	983,300 /	983,300

PROPERTY LOCATION

19 HAWTHORNE VILL RD, Unit U-352
NASHUA, NH

OWNERSHIP

LYONS, WILLIAM G &
LYONS, MAUREEN E
19 HAWTHORNE VILL RD, Unit 352
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

KEY REAL ESTATE HOLDINGS, LLC
11HAWTHORNE VILLAGE RD
NASHUA, NH 03062-2266

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1986 with a total of 1,943 square feet. There are 1 living unit(s), 3 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	983,300	0	0.00	0	983,300
Building Total	983,300	0	0.00	0	983,300
Parcel Total	983,300	0	0.00	0	983,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	506.07	Tot Val SF/Prcl	506.07

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	983,300	0	0	0	983,300	983,300	Year End Roll 2024	12/12/2024
2023	FV	1021	725,800	0	0	0	725,800	725,800	Year End Roll 2023	12/05/2023
2022	FV	1021	725,800	0	0	0	725,800	725,800	Year End Roll 2022	11/15/2022
2021	FV	1021	507,400	0	0	0	507,400	507,400	System Roll for 2021	11/15/2021
2020	FV	1021	507,400	0	0	0	507,400	507,400	Year End Roll	11/12/2020
2019	FV	1021	507,400	0	0	0	507,400	507,400	Year End Roll	03/04/2020
2018	PATR	1021	507,400	0		0	507,400	507,400	Corrects for Assessor	01/09/2019
2017	FV	1021	397,300	0		0	397,300	397,300	Year End Roll	11/06/2017
2016	FV	1021	397,300	0		0	397,300	397,300	Year End Roll	11/16/2016
2015	FV	1021	397,300	0		0	397,300	397,300		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
KEY REAL ESTATE HOLDINGS, LL	9448-1022	W	03/31/2021	555,000	No	1	16	
PUSTIZZI, DENISE ANN REV TRUS	9219-1852	W	10/11/2019	0	No		B	
JAMES, JACQUELYN 2006 REV TR	9125-0270	W	11/09/2018	489,000	No	8	Q	
JAMES, JACQUELYN A	9102-1956	W	08/23/2018	0	No		T	
BAYLEY, CLARKE B & DEBORAH A	5496-1125	W	11/24/1993	237,000	No			JT PL.22509-- ADDRESS CHANGE PER N
PODSEN, ROBERT E & DORIS A	5338-950	W	05/12/1992	252,000	No			JT DORIS DIED 10/1/9

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
05/24/2022	22-1533	Misc		05/25/2022	C	2 STEP STAIR CA	
01/19/2022	22-0160	Mechanical Onl		01/26/2022	C	1 GAS APPLIANC	
12/06/2021	21-5232	Plumbing Only		01/31/2022	C	GUEST BATH RE	
12/03/2021	21-5228	Electrical Only		01/31/2022	C	BATHROOM REM	
08/20/2018	201802431	MECHANICAL (		09/25/2018	C		
05/17/2017	201701302	MECHANICAL (		03/07/2018	C		
12/20/2016	201603818	MECHANICAL (		01/10/2017	C		
01/17/2012	201200086	ELEC/PLUMB -		09/22/2014	C		
05/01/1997	199700542	Mech/Plumb/E	0	01/27/1998	C		

ACTIVITIES

Date	Result	By
10/16/2024	No Change	Michelle Mayo
09/09/2022	No Change	Terri Sullivan (V
06/30/2022	Field Review	June Perry (VG
06/30/2022	Sales Review	June Perry (VG
06/09/2022	Meas+List	Adam Natal (VG
01/31/2022	BP Prop Ins	Josh Seymour
01/26/2022	BPclsd no vr	Mike Castillo (V
01/10/2022	SI Quest Rtn	Jessica Marcha
01/06/2022	SI Quest Snt	Greg Turgiss
07/13/2021	Meas+1Visit	Adam Natal (VG
04/09/2021	PA-34 Received	Jasmine Castro

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1037267.92623177
GIS Coord 2
75534.05845433
Insp Date
10/16/2024

PRINT

Date	Time
1/21/2025	9:28 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
19
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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
1021	CONDO NL	1	0		SF	SITE	1		0	0	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW		Tot		0	Tot		0	Tot		0		

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

6/22- GOOD INT. 1/22 EST WDK COMPLETION. ADDED 1 OTHER FIX FOR DOUBLE SINK VANITY & CHNGD KIT FROM AVG TO GOOD FOR 2019 PER MLS GT18 -- CHNG 1 FULL BTH TO 3/4 BTH GR14---CHNG ROOF TO ASPHALT GT12---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- C1 UNIT W/UPPER DECK END UNIT NO WOB FAIRWAY VIEW
2021-PRIVATE SALE NOT ON OPEN MKT.

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

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	0		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprnk %	

Bath Features

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

Other Features

Kitchens	1	G - GOOD
Add Kit	0	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	24.7
Functional		
Economic		
Special		
Override		
Total		24.7%

General Information

Grade	B - GOOD		
Year Blt	1986	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.91727	Depr	322,029
Con Adj	1.04000	Depr'd Total	981,733
Adj Prc	$ 240.40	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,600
Other Feat	$ 81,809	Final Total	$ 983,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 983,300
LUC Ft.	1.0000	Total $/SF	$ 506.07
Adj Tot (RCN)	1,303,762	Undepr $/SF	312.52000

UnSketched Subareas
FFL (1943)
BMT (1345)
GAR (483)
WDK (313)
OSP (96)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,943	1,943	1,943	1,943	240.40	467,097
GAR	GARAGE	483	483	0	0	84.14	40,640
OSP	OPN SCN PRCH	96	96	0	0	31.83	3,056
WDK	WOOD DECK	313	313	0	0	15.36	4,808
BMT	BASEMENT	1,345	1,345	0	0	60.10	80,835
	Building Totals	4,180	4,180	1,943	1,943		596,435
	Parcel Totals	4,180	4,180	1,943	1,943		596,435

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	1986	2,500.00	T	38%		1		1		1	1,600
	Building Totals				Yard Item Appr							Special Feature Appr					1,600	1,600
	Parcel Totals				Yard Item Appr							Special Feature Appr					1,600	1,600

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: Robert J. Gagne, Assessor Supervisor

Date: August 6, 2025

Re: Abatement Recommendation / 27 Hawthorne Vill Rd

Account: 46628 **Map/Lot:** 0000B-02427-356
Owner: THE BARBARA N DECKER SPITZ REV TR
BARBARA N DECKER SPITZ, TRUSTEE
Property Location: 27 HAWTHORNE VILL RD

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

The subject is a 1,943 SF condo unit in section "SKY2" of the Skymeadow condo development. The taxpayer cites as relevant data the purchase of the subject unit in March of 2020 for $482,534. The taxpayer also cites three 2024 sales in the development and one 2018 sale from outside the development. The taxpayer's estimate of value is $810,000 for the subject unit.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 47 Hawthorne Village Rd on October 24, 2023 for $857,000. We therefore recommend an abatement be granted to a revised assessed value of $857,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$857,000**.

Original 2024 Assessed Value:	$947,500
Recommended Revised Assessed Value:	$857,000
Abatement:	$1438.95

BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46628
Address: 27 HAWTHORNE VILL RD, Unit U-356
Owner: SPITZ REV TR, THE BARBARA N DECKER
2024 Assessment: $947,500 **Applicant's Opinion of Value:** $810,000

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# 0000B-02427-356 Appeal Year Market Value $ $810,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Recent sales for condo units on same street were $800,000 (Jan 2024), $859,934 (Nov 2024),
$750,000 (Nov 2024). Nashua assessment is not in line with real estate market.
Similar or nicer condo units in neighborhood directly across E Dunstable Rd
with similar cost as my unit had much less assessment increase (PRESTWICK TRL)
Assessment is higher than comparable sales. Condo was purchased March 2020 for $482,534
New assessment, almost double property value in 4 years. Recent comparable sales for equivalent
or nicer condo units on same street are much less than new assessement.

Town Parcel ID#	Street Address	Sale Price/Date of Sale	~~Rents~~
0000B-02427-349	11 HAWTHORNE VILLAGE RD U-349	$856,934/ Nov 12 2024	$993,400.00
0000B-02427-393	103 HAWTHORNE VILL RD, Unit U-393	$750,000 / Nov 15, 2024	$1,036,400.00
0000B-02427-349	11 HAWTHORNE VILLAGE RD U-349	$800,000 / JAN 10, 2024	$993,400.0
0000B-00024-9	4 PRESTWICK TRL U-9	$500,000 / Oct 1 2018	$723,800

Assessor Reasoning

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 47 Hawthorne Village Rd on October 24, 2023 for $857,000. We therefore recommend an abatement be granted to a revised assessed value of $857,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$857,000**.

0000B	02427	356		0000B-02427-356	27 HAWTHORNE VILL RD, Unit U-356	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46628	ASSESSED	947 500 /	947 500

PROPERTY LOCATION

27 HAWTHORNE VILL RD, Unit U-356
NASHUA, NH

OWNERSHIP

SPITZ REV TR, THE BARBARA N DECKER
SPITZ, BARBARA N DECKER TEE
27 HAWTHORNE VILL RD, Unit 356
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ALLANACH, THOMAS WAYNE &
ALLANACH, MARYANN C
27 HAWTHORNE VILL RD U-356
NASHUA, NH 03062-2267

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1986 with a total of 1,943 square feet. There are 1 living unit(s), 3 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	947,500	0	0.00	0	947,500
Building Total	947,500	0	0.00	0	947,500
Parcel Total	947,500	0	0.00	0	947,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	487.65	Tot Val SF/Prcl	487.65

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	947,500	0	0	0	947,500	947,500	Year End Roll 2024	12/12/2024
2023	FV	1021	699,600	0	0	0	699,600	699,600	Year End Roll 2023	12/05/2023
2022	FV	1021	699,600	0	0	0	699,600	699,600	Year End Roll 2022	11/15/2022
2021	FV	1021	517,500	0	0	0	517,500	517,500	System Roll for 2021	11/15/2021
2020	FV	1021	498,500	0	0	0	498,500	498,500	Year End Roll	11/12/2020
2019	FV	1021	498,500	0	0	0	498,500	498,500	Year End Roll	03/04/2020
2018	PATR	1021	498,500	0		0	498,500	498,500	Corrects for Assessor	01/09/2019
2017	FV	1021	395,900	0		0	395,900	395,900	Year End Roll	11/06/2017
2016	FV	1021	395,900	0		0	395,900	395,900	Year End Roll	11/16/2016
2015	FV	1021	395,900	0		0	395,900	395,900		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ALLANACH, THOMAS WAYNE &	9272-609	W	03/18/2020	482,534	No	1	OR	
ZINER, ERWIN N &	8655-565	W	04/25/2014	455,000	No		24	JT
ZINER, ARLINE R	8002-0443	W	07/16/2008	2,667	No		A	JT
TAMPOSI, BARBARA, TRUSTEE OF	6202-861	W	01/20/2000	285,000	No			
S M.I REALTY TRUST INC RFD #5	5284-564	W	09/24/1991	215,048	No			PL.21687
	4659-5		03/14/1988	0	No			PL 21687

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
10/03/2023	23-3222	Electrical Only		10/04/2023	C	electric for kitchen	
08/04/2020	20-2759	Mechanical Only		08/11/2020	C	GAS PIPPING/ 0-9	
06/19/2020	20-1896-01	Plumbing Only		07/15/2020	C	PLUMBING FIXTU	06/29/2020
06/02/2020	20-1963	Electrical Only		02/28/2021	C	600 MASTER BED	
05/27/2020	20-1896	Reno - Cosmeti		08/01/2020	C	REPAIR WATER I	
12/27/2006	200502638	MECHANICAL (		05/03/2007	C		
04/23/1991	199447265	Miscellaneou	0	04/23/1991	C		

ACTIVITIES

Date	Result	By
10/15/2024	No Change	Michelle Mayo (
06/30/2022	Field Review	June Perry (VG
04/26/2022	Meas+List	Josh Seymour
07/13/2021	Meas+1Visit	Adam Natal (VG
02/28/2021	BPclsd no vr	Rick Kulp (VGS
11/30/2020	MLS VERIFIED	Gary Turgiss
09/01/2020	BPclsd no vr	Mike Castillo (V
08/19/2020	SI Quest Rtn	Gary Turgiss
08/11/2020	BPclsd no vr	Rick Kulp (VGS
08/10/2020	AERIAL V NC	Lindsay Monag
08/01/2020	BPclsd no vr	Mike Castillo (V

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1037218.97023177
GIS Coord 2
75692.86245433
Insp Date
10/15/2024

PRINT

Date	Time
2/28/2025	4:11 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
27
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW		Tot			0	Tot		0	Tot		0		

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

CHNGD OSP TO EFP, KIT FROM AVG TO GOOD & ADDED 2 OTHR FIX FOR 2021PER MLS GT20 -- CHNG ROOF TO ASPHALT GT12--REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- C1 UNIT W/UPPER DECK END UNIT NO WOB FAIRWAY VIEW SOME MARBLE AND UPGRADES 8X8 WALK IN CLOSET - UBM
2/2021EST WORK COMPLETE

UnSketched Subareas
FFL (1943)
BMT (1345)
GAR (483)
WDK (313)
EFP (96)

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	18 - LAMINATE		
Sec Floor	4 - CARPET		20%
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 %	

Bath Features

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

Other Features

Kitchens	1	G - GOOD
Add Kit	0	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	24.7
Functional		
Economic		
Special		
Override		
Total		24.7%

General Information

Grade	B - GOOD		
Year Blt	1986	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.91727	Depr	310,264
Con Adj	1.00000	Depr'd Total	945,865
Adj Prc	$ 231.15	Juris Ft	1.0000
Grade Ft	1.30000	Spec. Features	$ 1,600
Other Feat	$ 76,609	Final Total	$ 947,500
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Inf	1.1700	Assessed Val	$ 947,500
LUC Ft	1.0000	Total $/SF	$ 487.65
Adj Tot prc	1,256,129	Undepr $/SF	300.49500

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,943	1,943	1,943	1,943	231.15	449,124
GAR	GARAGE	483	483	0	0	80.90	39,075
WDK	WOOD DECK	313	313	0	0	15.36	4,808
BMT	BASEMENT	1,345	1,345	0	0	57.79	77,728
EFP	ENCL PORCH	96	96	0	0	58.44	5,610
	Building Totals	4,180	4,180	1,943	1,943		576,345
	Parcel Totals	4,180	4,180	1,943	1,943		576,345

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1986	2,500.00	T	38%		1		1		1	1,600
	Building Totals				Yard Item Appr								Special Feature Appr				1,600	1,600
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,600	1,600

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: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 3 Hawthorne Vill Rd

Account: 46617 **Map/Lot:** 0000B-02427-345
Owner: RICHARD C BISHOP JR & KRISTIN C BISHOP
Property Location: 3 HAWTHORNE VILL RD

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

The subject is a 1,943 SF condo unit in section "SKY2" of the Skymeadow condo development. The taxpayer cites five 2024 sales in the development and adopts the average of the sales prices as an estimate of value for the subject unit. The taxpayer's estimate of value is $690,000 for the subject unit.

The taxpayer's methodology does not account for the significant differences in size of living area for these sales, which ranges from the smallest unit (1,110 SF) selling for $695,000, to the largest unit (2,294 SF) selling for $875,000.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 47 Hawthorne Village Rd, which has the same 1,943 SF of living area as subject and which sold on October 24, 2023 for $857,000. We therefore recommend an abatement be granted to a revised assessed value of $857,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$857,000**.

Original 2024 Assessed Value:	$1,018,000
Recommended Revised Assessed Value:	$857,000
Assessment:	$2559.90

BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46617
Address: 3 HAWTHORNE VILL RD, Unit U345
Owner: BISHOP, RICHARD C JR & BISHOP, KRISTAN C
2024 Assessment: $1,018,000 **Applicant's Opinion of Value:** $690,000
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# 02427 Appeal Year Market Value $690,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Of ten units sold in this neighborhood in 2024, the average sales price was $690,890. This includes middle units which are larger and of greater value. Our unit is an end unit.

(Attach additional sheets if needed.)

The assessment exceeds market value. The property is assessed at $1,018,000. No comparables exist at this value. No end unit in this neighborhood has sold for more than $815,000 and the average sale price of all units sold in 2024 is $690,890.

110 Hawthorne Village	$730,000/7-3-24
33 Hawthorne Village	$875,000/5-14-24
39 Hawthorne Village	$770,000/3-18-24
71 Hawthorne Village	$815,000/3-14-24
37 Hawthorne Village	$695,000/3-11-24

Assessor Reasoning

The taxpayer's methodology does not account for the significant differences in size of living area for these sales, which ranges from the smallest unit (1,110 SF) selling for $695,000, to the largest unit (2,294 SF) selling for $875,000.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 47 Hawthorne Village Rd, which has the same 1,943 SF of living area as subject and which sold on October 24, 2023 for $857,000. We therefore recommend an abatement be granted to a revised assessed value of $857,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$857,000**.

0000B	02427	345		0000B-02427-345	3 HAWTHORNE VILL RD, Unit U345	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46617	ASSESSED	1,018,000 /	1,018,000

PROPERTY LOCATION

3 HAWTHORNE VILL RD, Unit U345
NASHUA, NH

OWNERSHIP

BISHOP, RICHARD C JR &
BISHOP, KRISTAN C
3 HAWTHORNE VILL RD U-345
NASHUA, NH 03062-2262

Occ | Type

PREVIOUS OWNER

HOCKADAY TRUST
HOCKADAY, HAROLD D TRUSTEE &
HOCKADAY, CLAUDIA J TRUSTEE
3 HAWTHORNE VILL RD U-345
NASHUA, NH 03062-2262

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1986 with a total of 1,943 square feet. There are 1 living unit(s), 4 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,018,000	0	0.00	0	1,018,000
Building Total	1,018,000	0	0.00	0	1,018,000
Parcel Total	1,018,000	0	0.00	0	1,018,000
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	523.93	Tot Val SF/Prcl	523.93

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	1,018,000	0	0	0	1,018,000	1,018,000	Year End Roll 2024	12/12/2024
2023	FV	1021	752,600	0	0	0	752,600	752,600	Year End Roll 2023	12/05/2023
2022	FV	1021	752,600	0	0	0	752,600	752,600	Year End Roll 2022	11/15/2022
2021	FV	1021	546,200	0	0	0	546,200	546,200	System Roll for 2021	11/15/2021
2020	FV	1021	546,200	0	0	0	546,200	546,200	Year End Roll	11/12/2020
2019	FV	1021	546,200	0	0	0	546,200	546,200	Year End Roll	03/04/2020
2018	PATR	1021	546,200	0		0	546,200	546,200	Corrects for Assessor	01/09/2019
2017	FV	1021	411,700	0		0	411,700	411,700	Year End Roll	11/06/2017
2016	FV	1021	411,700	0		0	411,700	411,700	Year End Roll	11/16/2016
2015	FV	1021	411,700	0		0	411,700	411,700		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
HOCKADAY TRUST	9119-1729	W	10/22/2018	540,000	No	8	Q	JT
HOCKADAY, HAROLD D & CLAUDI	8602-2861	W	09/11/2013	2,667	No		T	
WEAVER, JOANNA H	6868-1794	W	03/20/2003	400,000	No			CONDOMINIUM JT
WEAVER, JOANNA H	6215-717	W	03/06/2000	0	No		38	
KOTSAFTIS, CHARLES J & SHERR	5971-379	W	07/23/1998	285,000	No			
NANONE, INC.	5218-584		10/17/1990	270,000	No			JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/05/2015	201502895	MECHANICAL (		12/03/2015	C		
02/21/1991	199447071	Alteration	6,600	02/21/1991	C		

ACTIVITIES

Date	Result	By
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (VC
12/12/2018	MLS VERIFIED	Gary Turgiss
07/31/2018	Field Review	Rob T-KRT
10/07/2003	SI mea&LC	Gary Turgiss
08/05/1998	Data Ver NOE	Gary Turgiss
06/14/1991	Meas+List	RK
11/19/1990	Meas+List	CL

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1037328.66623177
GIS Coord 2
75271.58745433
Insp Date
06/30/2022

PRINT

Date	Time
3/4/2025	4:19 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
3
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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
1021	CONDO NL	1	0		SF	SITE	1		0	0	SKY2	0								0			0	19	1	0	

Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P..NBC Desc	SKYMED HAW	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 0000B-02427-345

CHNGD KIT & BATHS FROM AVG TO GOOD, ADDED 1 OTHR FIX FOR DOUBLE SINK VANITY & ADDED SAUNA FOR 2019 PER MLS GT18 -- CHNG ROOF TO ASPHALT GT12--REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- C1 UNIT W/UPPER DECK END UNIT GOLF TEE VIEW NO WOB QUALIFIED SALE 2003 GT03 SALE EST-NO ENTRY GT03

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	6 - CERAMIC T		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
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Bath Features

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

Other Features

Kitchens	1	G - GOOD
Add Kit	0	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	24.7
Functional		
Economic		
Special		
Override		
	Total	24.7%

General Information

Grade	B - GOOD		
Year Blt	1986	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.91727	Depr	333,405
Con Adj	1.03500	Depr'd Total	1,016,414
Adj Prc	$ 239.24	Juris Ft	1.0000
Grade Ft	1.30000	Spec. Features	$ 1,600
Other Feat	$ 90,909	Final Total	$ 1,018,000
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,018,000
LUC Ft	1.0000	Total $/SF	$ 523.93
Adj Tot (RCN)	1,349,819	Undepr $/SF	311.01200

UnSketched Subareas
FFL (1943
BMT (545
FBM (800
GAR (483)
WDK (313)
OSP (96)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,943	1,943	1,943	1 943	239.24	464,843
GAR	GARAGE	483	483	0	0	83.73	40,442
OSP	OPN SCN PRCH	96	96	0	0	31.83	3,056
WDK	WOOD DECK	313	313	0	0	15.36	4,808
BMT	BASEMENT	545	545	0	0	59.81	32,596
FBM	FINISHED BMT	800	800	0	0	83.73	66,984
	Building Totals	4,180	4,180	1,943	1,943		612,729
	Parcel Totals	4,180	4,180	1,943	1,943		612,729

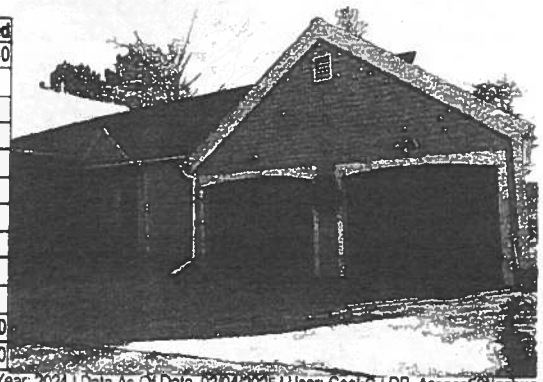
Res Breakdown

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	1986	2,500.00	T	38%		1		1		1	1,600
	Building Totals				Yard Item Appr											Special Feature Appr		1,600	1,600
	Parcel Totals				Yard Item Appr											Special Feature Appr		1,600	1,600

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: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 61 Hawthorne Vill Rd

Account: 46725 **Map/Lot:** 0000B-02427-373
Owner: KERRY J HORGOS (nka KERRY J OLLEN**)
Property Location: 61 HAWTHORNE VILL RD

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

The subject is a 1,943 SF condo unit in section "SKY2" of the Skymeadow condo development. The taxpayer provides a list of eleven 2023 and 2024 sales in the development and the current listing of a unit (108 Hawthorne Village Rd) having the same and layout square footage as the subject for $775,000. The taxpayer's estimate of value is $775,000 for the subject unit. The taxpayer is incorrect in reporting the listing as being the same layout and size as the subject. 108 Hawthorne Village Rd is a 1,455 SF two-bedroom unit, and it hasn't sold.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 47 Hawthorne Village Rd, which has the same 1,943 SF of living area as subject and which sold on October 24, 2023 for $857,000. We therefore recommend an abatement be granted to a revised assessed value of $857,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$857,000**.

Original 2024 Assessed Value: $1,004,000
Recommended Revised Assessed Value: $857,000
Abatement: $2337.30

BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***GRANTED***

**Note: Please provide legal documentation to support the name change. The City cannot change ownership records without legal documentation.

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46725
Address: 61 HAWTHORNE VILL RD, Unit U-373
Owner: HORGOS, KERRY J
2024 Assessment: $1,004,000 **Applicant's Opinion of Value:** $775,000
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# 02427 Appeal Year Market Value $ 775,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Current listing on Hawthorne Village road which has same square ft and layout as my unit.

... Generally, appellants required to supply ...
Please see attached letter

Assessor Reasoning

The taxpayer provides a list of eleven 2023 and 2024 sales in the development and the current listing of a unit (108 Hawthorne Village Rd) having the same and layout square footage as the subject for $775,000. The taxpayer's estimate of value is $775,000 for the subject unit. The taxpayer is incorrect in reporting the listing as being the same layout and size as the subject. 108 Hawthorne Village Rd is a 1,455 SF two-bedroom unit, and it hasn't sold.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 47 Hawthorne Village Rd, which has the same 1,943 SF of living area as subject and which sold on October 24, 2023 for $857,000. We therefore recommend an abatement be granted to a revised assessed value of $857,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$857,000**.

0000B	02427	373		0000B-02427-373	61 HAWTHORNE VILL RD, Unit U-373	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46725	ASSESSED	1,004,000 /	1,004,000

PROPERTY LOCATION

61 HAWTHORNE VILL RD, Unit U-373
NASHUA, NH

OWNERSHIP

HORGOS, KERRY J
61HAWTHORNE VILL RD U-373
NASHUA, NH 03062-0000

Occ		Type	

PREVIOUS OWNER

HORGOS, JAMES F &
HORGOS, KERRY J
61HAWTHORNE VILL RD U-373
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1986 with a total of 1,943 square feet. There are 1 living unit(s), 3 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	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,004,000	0	0.00	0	1,004,000
Building Total	1,004,000	0	0.00	0	1,004,000
Parcel Total	1,004,000	0	0.00	0	1,004,000
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	516.73	Tot Val SF/Prcl	516.73

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	1,004,000	0	0	0	1,004,000	1,004,000	Year End Roll 2024	12/12/2024
2023	FV	1021	738,800	0	0	0	738,800	738,800	Year End Roll 2023	12/05/2023
2022	FV	1021	738,800	0	0	0	738,800	738,800	Year End Roll 2022	11/15/2022
2021	FV	1021	526,400	0	0	0	526,400	526,400	System Roll for 2021	11/15/2021
2020	FV	1021	526,400	0	0	0	526,400	526,400	Year End Roll	11/12/2020
2019	FV	1021	526,400	0	0	0	526,400	526,400	Year End Roll	03/04/2020
2018	PATR	1021	526,400	0		0	526,400	526,400	Corrects for Assessor	01/09/2019
2017	FV	1021	424,800	0		0	424,800	424,800	Year End Roll	11/06/2017
2016	FV	1021	424,800	0		0	424,800	424,800	Year End Roll	11/16/2016
2015	FV	1021	424,800	0		0	424,800	424,800		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
HORGOS, JAMES F &	8796-302	Q	10/02/2015	0	No		38	
SIMPSON, DOROTHY P TRUST	8677-2900	W	07/25/2014	489,934	No	8	Q	JT
SIMPSON, DOROTHY P TRUST &	8408-1566	W	03/22/2012	2,667	No	4	T	
SIMPSON, JOHN B TRUST & DORC	8403-1209	W	04/26/2001	0	No		T	JOHN DECEASED 08/31/2010
SIMPSON, JOHN B & DOROTHY P	8403-1205	W	04/26/2001	2,667	No		T	
SIMPSON, JOHN B TRUST & DORC	8403-1201	W	04/26/2001	0	No		38	TENANTS IN COMMON

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
02/01/2022	22-0326	Mechanical Onl		02/15/2022	C	1 WATER HEATE	
11/18/2008	200801915	MECHANICAL (		12/12/2008	C		
12/03/1991	199448000	Alteration	20,000	12/03/1991	C		

ACTIVITIES

Date	Result	By
10/08/2024	No Change	Nick Smith (VG
06/30/2022	Field Review	June Perry (VG
02/15/2022	BPclsd no vr	Mike Castillo (V
07/13/2021	Meas+1Visit	Adam Natal (VC
07/31/2018	Field Review	Rob T-KRT
12/12/2008	BPclsd no vr	Noreen Duxbur
08/10/1998	Data Ver NOE	Gary Turgiss
10/03/1990	Meas+List	DS

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1037057 15823177
GIS Coord 2
76344.13145433
Insp Date
10/08/2024

PRINT

Date	Time
1/10/2025	12:35 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
61
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW				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 0000B-02427-373

CHNG ROOF FROM WD SHNGL TO ASPHALT & KIT FROM AVG TO GD PER MLS GT14---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- C1 UNIT W/UPPER DECK END UNIT FAIRWAY/GREEN VIEW NO WOB ACCESS TO FBM THROUGH FGR

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		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 %	

Bath Features

Full Bath	3	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	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	24.7
Functional		
Economic		
Special		
Override		
	Total	24.7%

General Information

Grade	B - GOOD		
Year Blt	1986	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.91727	Depr	328,816
Con Adj	1.02000	Depr'd Total	1,002,421
Adj Prc	$ 235.78	Juris Ft	1.0000
Grade Ft	1.30000	Spec. Features	$ 1,600
Other Feat	$ 73,359	Final Total	$ 1,004,000
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,004,000
LUC Ft	1.0000	Total $/SF	$ 516.73
Adj Tot (RCN)	1,331,237	Undepr $/SF	306.51400

UnSketched Subareas
FFL (1943)
FBM (1345)
GAR (483)
WDK (313)
OSP (96)

Sub Areas

Code	Desc	Net Area	Gross A.	E. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,943	1,943	1,943	1,943	235 78	458,121
GAR	GARAGE	483	483	0	0	82.52	39,857
OSP	OPN SCN PRCH	96	96	0	0	31.83	3,056
WDK	WOOD DECK	313	313	0	0	15.36	4,808
FBM	FINISHED BMT	1,345	1,345	0	0	82.52	110,989
	Building Totals	4,180	4,180	1,943	1,943		616,830
	Parcel Totals	4,180	4,180	1,943	1,943		616 830

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1986	2,500.00	T	38%		1		1		1	1,600
	Building Totals				Yard Item Appr									Special Feature Appr			1,600	1,600
	Parcel Totals				Yard Item Appr									Special Feature Appr			1,600	1,600

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: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 69 Hawthorne Vill Rd

Account: 47936 **Map/Lot:** 0000B-02427-377
Owner: BHAGIRATH & CHANDRIKA PATEL
Property Location: 69 HAWTHORNE VILL RD

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

The subject is a 2,029 SF condo unit with a partially finished non-walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayer's estimate of value for the subject unit is $920,000 based on a Zillow "Zestimate" of $922,400 and a Redfin estimate of $896,525. The taxpayer also cites the sale of 67 Hawthorne Village Rd for $810,000 on May 5, 2023 and the sale of 25 Hawthorne Village Rd for $825,000 on February 21, 2023 in support of their estimate of value.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a slightly smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a slightly larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $860,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$860,000**.

Original 2024 Assessed Value:	$1,098,000
Recommended Revised Assessed Value:	$860,000
Abatement:	$3784.20

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47936
Address: 69 HAWTHORNE VILL RD, Unit U-377
Owner: PATEL, BHAGIRATH AMBALAL & PATEL, CHANDRIKA BHAGIRATH
2024 Assessment: $1,098,000 **Applicant's Opinion of Value:** $920,000
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# 0000B-02427-377 Appeal Year Market Value $ 920,000.00

Town Parcel ID# - Appeal Year Market Value $ -

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

The estimates are based on Similar properties - Sold - All the Supporting documents along with Zestimate match to the Sale price and its increase there after.

I am requesting reassessment based on Similar properties actual Sale in May 2023 and Supporting it with actual Sale in Press per Zillow estimates and Redfin Estimates

1) 0000B-02427-376, 67 HAWTHORNE VIL- ROAD 810000.00, 5/5/2023 0 N.A.

2) 0000B-02427-355, 25 HAWTHORNE VILLAGE RD 825000.00, 2/21/2023 N.A.

* Sales of above Properties & its mls attached.

Assessor Reasoning
The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a slightly smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a slightly larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $860,000 for the subject unit.

Assessor Recommendation
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$860,000**.

0000B	02427	377		0000B-02427-377	69 HAWTHORNE VILL RD, Unit U-377	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47936	ASSESSED	1,098,000 /	1,098,000

PROPERTY LOCATION

69 HAWTHORNE VILL RD, Unit U-377
NASHUA, NH

OWNERSHIP

PATEL, BHAGIRATH AMBALAL &
PATEL, CHANDRIKA BHAGIRATH
69 HAWTHORNE VILL RD U-377
NASHUA, NH 03062-0000

Occ | Type

PREVIOUS OWNER

BERTHOLD, ERNEST FAMILY TRUST
ERNEST H BERTHOLD JR TRUSTEE
24 BICENTENIAL DR
NASHUA, NH 03062-0000

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 2,029 square feet. There are 1 living unit(s), 4 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	4 - NONE	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	0 - AVERAGE	Zone 3		
Street	8 - TYPICL			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,098,000	0	0.00	0	1,098,000
Building Total	1,098,000	0	0.00	0	1,098,000
Parcel Total	1,098,000	0	0.00	0	1,098,000
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	541.15	Tot Val SF/Prcl	541.15

LEGAL DESCRIPTION

Desc: PL NR1704

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	1,098,000	0	0	0	1,098,000	1,098,000	Year End Roll 2024	12/12/2024
2023	FV	1021	808,600	0	0	0	808,600	808,600	Year End Roll 2023	12/05/2023
2022	FV	1021	808,600	0	0	0	808,600	808,600	Year End Roll 2022	11/15/2022
2021	FV	1021	568,000	0	0	0	568,000	568,000	System Roll for 2021	11/15/2021
2020	FV	1021	568,000	0	0	0	568,000	568,000	Year End Roll	11/12/2020
2019	FV	1021	568,000	0	0	0	568,000	568,000	Year End Roll	03/04/2020
2018	PATR	1021	568,000	0		0	568,000	568,000	Corrects for Assessor	01/09/2019
2017	FV	1021	456,300	0		0	456,300	456,300	Year End Roll	11/06/2017
2016	FV	1021	456,300	0		0	456,300	456,300	Year End Roll	11/16/2016
2015	FV	1021	456,300	0		0	456,300	456,300		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BERTHOLD, ERNEST FAMILY TRU	7531-1618	W	08/24/2005	530,000	No			JT
BERTHOLD, ERNEST H & RUTH A	6942-2265	W	05/30/2003	2,667	No		T	ERNEST DECEASED 12/04
GILBOA GOLF INC	5644-591	W	07/28/1995	297,700	No		R	JT RUTH DECEASED 1/03 ERNEST JR?
	5370-49	Q	09/18/1992	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit

ACTIVITIES

Date	Result	By
10/14/2024	No Change	Angela Silva (V
06/30/2022	Field Review	June Perry (VG
06/03/2022	Meas+List	Mike Castillo (V
07/13/2021	Meas+1Visit	Adam Natal (VG
07/31/2018	Field Review	Rob T-KRT
08/10/1998	Data Verfd	Gary Turgiss
04/18/1996	Meas+1Visit	DM
04/09/1995	Meas+List	AH

Patriot PROPERTIES INC.

User Account
GIS Coord 1
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GIS Coord 2
76462.58345433
Insp Date
10/14/2024

PRINT

Date	Time
1/10/2025	1:39 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
69
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW				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 0000B-02427-377

REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND---C1 UNIT,W/DRMR,END UNIT LEAKING ROOF GREEN VIEW NO WOB

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
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	0		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Bath Features

Full Bath	4	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	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

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

General Information

Grade	B - GOOD		
Year Blt	1995	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	18.9%
Size Adj	0.91018	Depr	255,458
Con Adj	1.02000	Depr'd Total	1,096,171
Adj Prc	$ 233.85	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,800
Other Feat	$ 81,523	Final Total	$ 1,098,000
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,098,000
LUC Ft.	1.0000	Total $/SF	$ 541.15
Adj Tot (RCN)	1,351,629	Undepr $/SF	304.13500

UnSketched Subareas
FFL 2029)
BMT 337
FBM (1008
GAR 483
WDK 280

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,029	2,029	2,029	2,029	233.95	474,685
GAR	GARAGE	483	483	0	0	81.88	39,548
WDK	WOOD DECK	280	280	0	0	15.66	4,385
BMT	BASEMENT	337	337	0	0	58.49	19,711
FBM	FINISHED BMT	1,008	1,008	0	0	81.88	82,535
	Building Totals	4,137	4,137	2,029	2,029		620,864
	Parcel Totals	4,137	4,137	2,029	2,029		620,864

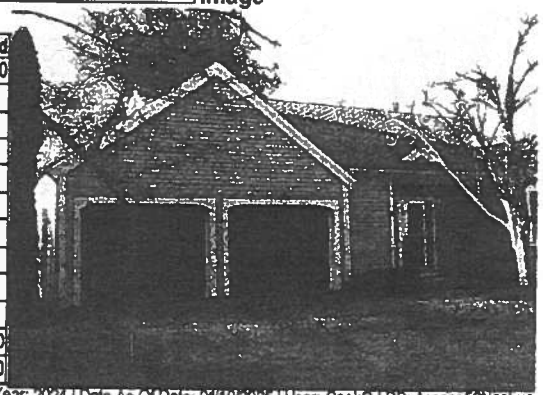
Res Breakdown

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1995	2,500.00	T	29%		1		1		1	1,800
	Building Totals				Yard Item Appr								Special Feature Appr				1,800	1,800
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,800	1,800

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: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 101 Hawthorne Vill Rd

Account: 46737 **Map/Lot:** 0000B-02427-392
Owner: THE FITZGERALD FAMILY REV TR
MICHAEL J & LOUISE O FITZGERALD, TRUSTEES
Property Location: 101 HAWTHORNE VILL RD

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

The subject is a 2,029 SF condo unit with a mostly finished non-walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayer's estimate of value for the subject unit is $551,000 based on the recent sale of 77 Cherry Hollow Rd for $551,000 on December 23, 2024. This sold unit is located in section "SKY3" of the Skymeadow condo development. 77 Cherry Hollow Rd is also a much smaller unit than subject, with only 1,110 SF of living area. Better sales were available.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a slightly smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a slightly larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $860,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$860,000**.

Original 2024 Assessed Value:	$1,101,100
Recommended Revised Assessed Value:	$860,000
Abatement:	$3833.49

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46737
Address: 101 HAWTHORNE VILL RD, Unit U-392
Owner: FITZGERALD FAMILY REV TR, THE
2024 Assessment: $1,101,100 **Applicant's Opinion of Value:** $551,000
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# #02427 Appeal Year Market Value $ $551,000

Recent assesment far exceeds current sales of very similar property's in the Hawthorne Village and Cherry Hollow Villas at Sky Meadow. We just had a comparable sale of the attached 77 Cherry Hollow Rd Villa for $551,000.

See attached

Assessor Reasoning
The taxpayer's estimate of value for the subject unit is $551,000 based on the recent sale of 77 Cherry Hollow Rd for $551,000 on December 23, 2024. This sold unit is located in section "SKY3" of the Skymeadow condo development. 77 Cherry Hollow Rd is also a much smaller unit than subject, with only 1,110 SF of living area. Better sales were available.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a slightly smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a slightly larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $860,000 for the subject unit.

Assessor Recommendation
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$860,000**.

0000B	02427	392		0000B-02427-392	101 HAWTHORNE VILL RD, Unit U-392	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46737	ASSESSED	1,101,100 /	1,101,100

PROPERTY LOCATION

101 HAWTHORNE VILL RD, Unit U-392
NASHUA, NH

OWNERSHIP

FITZGERALD FAMILY REV TR, THE
FITZGERALD, MICHAEL J & LOUISE O, TEES
101 HAWTHORNE VILLAGE RD U-392
NASHUA, NH 03062-0000

Occ		Type	

PREVIOUS OWNER

FITZGERALD, MICHAEL J &
FITZGERALD, LOUISE O
101 HAWTHORNE VILLAGE RD U-392
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1993 with a total of 2,029 square feet. There are 1 living unit(s), 4 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	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,101,100	0	0.00	0	1,101,100
Building Total	1,101,100	0	0.00	0	1,101,100
Parcel Total	1,101,100	0	0.00	0	1,101,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	542.68	Tot Val SF/Prcl	542.68

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	1,101,100	0	0	0	1,101,100	1,101,100	Year End Roll 2024	12/12/2024
2023	FV	1021	810,000	0	0	0	810,000	810,000	Year End Roll 2023	12/05/2023
2022	FV	1021	810,000	0	0	0	810,000	810,000	Year End Roll 2022	11/15/2022
2021	FV	1021	569,400	0	0	0	569,400	569,400	System Roll for 2021	11/15/2021
2020	FV	1021	569,400	0	0	0	569,400	569,400	Year End Roll	11/12/2020
2019	FV	1021	569,400	0	0	0	569,400	569,400	Year End Roll	03/04/2020
2018	PATR	1021	569,400	0		0	569,400	569,400	Corrects for Assessor	01/09/2019
2017	FV	1021	460,400	0		0	460,400	460,400	Year End Roll	11/06/2017
2016	FV	1021	460,400	0		0	460,400	460,400	Year End Roll	11/16/2016
2015	FV	1021	460,400	0		0	460,400	460,400		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
FITZGERALD, MICHAEL J &	9189-2856	W	07/19/2019	0	No		T	
JAMES, TIMOTHY	8059-2479	W	02/27/2009	480,000	No		Q	JT
BOWERS, JEFFREY S & MARIE A (	6980-2580	W	07/02/2003	425,000	No			
ROETH, H SCOTT	5854-1547	W	09/23/1997	264,900	No			JT
GILBOA GOLF INC % THE IRON RE	5501-490	W	12/08/1993	293,500	No			PL 21502
	5370-49	Q	09/18/1992	0	No			RS-RE 41207

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/21/2024	24-1844	Electrical Only		07/09/2024	C	REPLACEMENT (	
06/21/2024	24-1843	Mechanical Onl		07/09/2024	C	REPLACE AC CO	
10/23/2023	23-3440	Mechanical Onl		10/31/2023	C	FURNACE	
04/12/2016	201600954	MECHANICAL (		04/17/2017	C		
03/11/2011	201100370	MECHANICAL (		04/07/2011	C		
10/31/1995	199501683	Mech/Plumb/E	0	09/03/1996	C		
11/03/1993	199449926	Alteration	20,000	11/03/1993	C		

ACTIVITIES

Date	Result	By
10/17/2024	No Change	Chris Ruel (VS
06/30/2022	Field Review	June Perry (VG
04/27/2022	Meas+List	Josh Seymour
07/13/2021	Meas+1Visit	Adam Natal (VC
07/31/2018	Field Review	Rob T-KRT
10/07/2003	SI mea&LC	Gary Turgiss
08/21/1998	Data Verfd	Gary Turgiss
03/17/1994	Meas+List	ST
04/05/1993	Meas+List	ST

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1036489.90123177
GIS Coord 2
76121 24345433
Insp Date
10/17/2024

PRINT

Date	Time
1/13/2025	4:04 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
101
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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
1021	CONDO NL	1	0		SF	SITE	1		0	0	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW				Tot	0	Tot		0	Tot		0		

REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND---C1 UNIT, W/DRMR, END UNIT NO WOB BASEMENT FIN IN 93 VIEW OF MT LAUREL BLDGS QUALIFIED SALE 2003 GT03 SALE EST-NO ENTRY GT03

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Flr			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		30%
Bmt Floors	4 - CARPET		
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	4	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	1	A - AVERAGE	

Other Features

Kitchens	1	G - GOOD	
Add Kit	0		

Condo Information

Location	E - END UNIT		
Tot Units			
Floor			
% Own			
Name	SKY2 - SKYMED		

Depreciation

Phys Con	AV - Average		20.1
Functional			
Economic			
Special			
Override			
		Total	20.1%

General Information

Grade	B - GOOD		
Year Blt	1993	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	20 1%
Size Adj	0.91018	Depr	276,581
Con Adj	1.02800	Depr'd Total	1,099,445
Adj Prc	$ 235.79	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,700
Other Feat	$ 87,048	Final Total	$ 1,101,100
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,101,100
LUC Ft.	1.0000	Total $/SF	$ 542.68
Adj Tot (RCN)	1,376,026	Undepr $/SF	306.52700

UnSketched Subareas
FFL (2029)
BMT (200)
FBM (1145)
GAR (483)
WDK (280)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,029	2,029	2,029	2,029	235.79	478,418
GAR	GARAGE	483	483	0	0	82.53	39,862
WDK	WOOD DECK	280	280	0	0	15.66	4,385
BMT	BASEMENT	200	200	0	0	58.95	11,790
FBM	FINISHED BMT	1,145	1,145	0	0	82.53	94,497
	Building Totals	4,137	4,137	2,029	2,029		628,952
	Parcel Totals	4,137	4,137	2,029	2,029		628,952

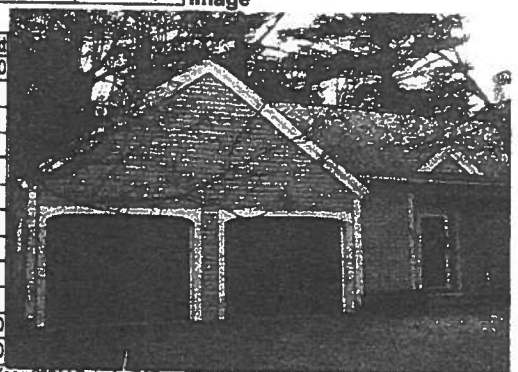
Res Breakdown

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1993	2,500.00	T	31%		1		1		1	1,700
	Building Totals				Yard Item Appr						Special Feature Appr						1,700	1,700
	Parcel Totals				Yard Item Appr						Special Feature Appr						1,700	1,700

Image



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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 109 Hawthorne Vill Rd

Account: 46741 **Map/Lot:** 0000B-02427-396
Owner: DOUGLAS P & ELLEN L BENJAMIN
Property Location: 109 HAWTHORNE VILL RD

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

The subject is a 2,029 SF condo unit with a fully finished non-walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayer's estimate of value for the subject unit is $750,000 based on the recent sale of 103 Hawthorne Village Rd for $750,000 on November 27, 2024. The sale of this unit was researched by the City and determined to be a non-arms-length estate sale. The grantors in this sale were four siblings selling the unit after inheriting it from their deceased father, John R Leeman, who died on 10/13/2023.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a slightly smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a slightly larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $860,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$860,000**.

Original 2024 Assessed Value:	$1,067,000
Recommended Revised Assessed Value:	$860,000
Abatement:	$3291.30

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46741
Address: 109 HAWTHORNE VILL RD, Unit U-396
Owner: BENJAMIN, DOUGLAS P & ELLEN L
2024 Assessment: $1,067,000 **Applicant's Opinion of Value:** $N/A
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# 02427 Appeal Year Market Value $?

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Market Data similar properties have not sold for assessed value of our property. 103 Hawthorne Village Road Nashua, NH 03062 sold on 11/27/24 for $750,000.00. It is the mirror image or identical layout of our condo.

Market Data similar properties have not sold for assessed value of our property. 103 Hawthorne Village Road Nashua, NH 03062 sold on 11/27/24 for $750,000.00. It is the mirror image or identical layout of our condo.

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
	103 Hawthorne Village Road	$750,000.00 - 11/27/24		
	93 Hawthorne Village Rd	$800,000.00 - 09.15.23		
	125 Hawthorne Village Rd	$820,000.00 - 03.10.23		

Assessor Reasoning

The taxpayer's estimate of value for the subject unit is $750,000 based on the recent sale of 103 Hawthorne Village Rd for $750,000 on November 27, 2024. The sale of this unit was researched by the City and determined to be a non-arms-length estate sale. The grantors in this sale were four siblings selling the unit after inheriting it from their deceased father, John R Leeman, who died on 10/13/2023.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a slightly smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a slightly larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $860,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$860,000**.

0000B	02427	396		0000B-02427-396	109 HAWTHORNE VILL RD, Unit U-396	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46741	ASSESSED	1,067,000 /	1,067,000

PROPERTY LOCATION

109 HAWTHORNE VILL RD, Unit U-396
NASHUA, NH

OWNERSHIP

BENJAMIN, DOUGLAS P & ELLEN L
PO BOX 7369
NASHUA, NH 03060-0000

Occ		Type	

PREVIOUS OWNER

OVERINGTON, MARK P & YVONNE CEKEL
-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1994 with a total of 2,029 square feet. There are 1 living unit(s), 3 Baths, 1 Half Bath, 8 Rooms, and 3 Bdrms

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	4 - NONE	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	0 - AVERAGE	Zone 3		
Street	8 - TYPICL			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,067,000	0	0.00	0	1,067,000
Building Total	1,067,000	0	0.00	0	1,067,000
Parcel Total	1,067,000	0	0.00	0	1,067,000
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	525.87	Tot Val SF/Prcl	525 87

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	1,067,000	0	0	0	1,067,000	1,067,000	Year End Roll 2024	12/12/2024
2023	FV	1021	782,400	0	0	0	782,400	782,400	Year End Roll 2023	12/05/2023
2022	FV	1021	782,400	0	0	0	782,400	782,400	Year End Roll 2022	11/15/2022
2021	FV	1021	552,500	0	0	0	552,500	552,500	System Roll for 2021	11/15/2021
2020	FV	1021	552,500	0	0	0	552,500	552,500	Year End Roll	11/12/2020
2019	FV	1021	552,500	0	0	0	552,500	552,500	Year End Roll	03/04/2020
2018	PATR	1021	552,500	0		0	552,500	552,500	Corrects for Assessor	01/09/2019
2017	FV	1021	450,400	0		0	450,400	450,400	Year End Roll	11/06/2017
2016	FV	1021	450,400	0		0	450,400	450,400	Year End Roll	11/16/2016
2015	FV	1021	450,400	0		0	450,400	450,400		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
OVERINGTON, MARK P & YVONNE	7311-2972	W	09/02/2004	450,000	No			JT
BEGANNY, BARRY & K ROBERTA	6256-1725	W	06/27/2000	335,000	No			AS JT
VENDETTI, RAYMOND J & PAMELA	5762-1302	W	10/25/1996	252,500	No			JT
GILBOA GOLF INC	5585-768	W	10/14/1994	272,000	No			JT PL 26593
	5370-49	Q	09/18/1992	0	No			RS-RE:41207
	5243-1893		03/19/1991	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
10/01/2024	24-2948	Mechanical Onl		10/28/2024	C	WATER HEATER	
05/31/2024	24-1607	Mechanical Onl		07/08/2024	C	A/C COIL, CONDE	
07/09/2015	201501660	MECHANICAL (		06/24/2016	C		
06/21/2000	200000964	Alteration	20,000	03/12/2001	C		

ACTIVITIES

Date	Result	By
06/30/2022	Field Review	June Perry (VG
06/21/2022	Meas+List	Adam Natal (V(
07/13/2021	Meas+1Visit	Adam Natal (V(
07/31/2018	Field Review	Rob T-KRT
02/08/2001	Meas left CD	Wynta Whitche
08/17/1998	Data Verfd	Gary Turgiss
03/17/1994	Meas+List	ST

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1036674.84623177
GIS Coord 2
76060 21845433
Insp Date
06/30/2022

PRINT

Date	Time
1/10/2025	11 26 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
109
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW				Tot		0	Tot		0	Tot		0	

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Comments

Parcel ID 0000B-02427-396

REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 7/09 ND—WOODS AND PARTIAL FAIRWAY VIEW. NO WOB C1 UNIT, W/DRMR, END UNIT FBM EST DUE TO NO ENTRY

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

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	3	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	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	19.5
Functional		
Economic		
Special		
Override		
	Total	19.5%

General Information

Grade	B - GOOD		
Year Blt	1994	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	19.5%
Size Adj	0.91018	Depr	258,041
Con Adj	1.00000	Depr'd Total	1,065,245
Adj Prc	$ 229.37	Juris Ft	1.0000
Grade Ft	1.30000	Spec. Features	$ 1,800
Other Feat	$ 68,523	Final Total	$ 1,067,000
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,067,000
LUC Ft	1.0000	Total $/SF	$ 525.87
Adj Tot (RCN)	1,323,286	Undepr $/SF	298.18100

UnSketched Subareas
FFL (2029)
FBM (1345
GAR 483
WDK (280)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,029	2,029	2,029	2,029	229.37	465,392
GAR	GARAGE	483	483	0	0	80.28	38,775
WDK	WOOD DECK	280	280	0	0	15.66	4,385
FBM	FINISHED BMT	1,345	1,345	0	0	80.28	107,977
	Building Totals	4,137	4,137	2,029	2,029		616,528
	Parcel Totals	4,137	4,137	2,029	2,029		616,528

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	8	3
Bld Total	1	8	3
Prcl Total	1	8	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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1994	2,500.00	T	30%		1		1		1	1,800

Building Totals	Yard Item Appr	Special Feature Appr	1,800
Parcel Totals	Yard Item Appr	Special Feature Appr	1,800

Image

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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 125 Hawthorne Vill Rd

Account: 47951 **Map/Lot:** 0000B-02427-404
Owner: THE MARK J PETTRONE TR
MARK J PETTRONE, TRUSTEE
Property Location: 125 HAWTHORNE VILL RD

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

The subject is a 2,029 SF condo unit with a partially finished non-walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayer cites five 2023 and 2024 sales in the development and provides an estimate of value for the subject unit of $820,000.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a slightly smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a slightly larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $860,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$860,000**.

Original 2024 Assessed Value:	$1,103,900
Recommended Revised Assessed Value:	$860,000
Abatement:	$3878.01

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
-	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47951
Address: 125 HAWTHORNE VILL RD, Unit U-404
Owner: PETTRONE TR, THE MARK J
2024 Assessment: $1,103,900 **Applicant's Opinion of Value:** $820,000
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# 0000B-02427-404 Appeal Year Market Value $2024

Town Parcel ID# _____ Appeal Year Market Value $820,000 -

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

I am requesting an abatement of taxes as the current property assessment is disproportionate to market value. I will be providing detailed analysis of comparable sales that accurately reflect the fair market value of the property. I respectfully request that these comparables be reviewed to determine a more accurate and equitable assessment for adjustment .

(Attach additional sheets if needed.)

Market data - the property's market value on April 1, assessment date is disproportionate supported by recent comparable sales

0000B-02427-393: 103 Hawthorne Village Rd - $750,000 sold 6/22/2024 - This is the same style unit

0000B-02427-388: 93 Hawthrone Village Rd - $800,000 sold 9/15/2023 - This is the same style unit

0000B-02427-411: 110 Hawthrone Village Rd - $730,000 sold 7/03/2024 - one level unit

0000B-02427-363: 41 Hawthrone Village Rd - $749,900 sold 2/16/2024 similar sq footage

0000B-02427-361: 37 Hawthrone Village Rd - $695,000 sold 3/11/2024 similar sq footage

Assessor Reasoning

The taxpayer cites five 2023 and 2024 sales in the development and provides an estimate of value for the subject unit of $820,000.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a slightly smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a slightly larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $860,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$860,000**.

0000B	02427	404		0000B-02427-404	125 HAWTHORNE VILL RD, Unit U-404	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47951	ASSESSED	1,103,900 /	1,103,900

PROPERTY LOCATION

125 HAWTHORNE VILL RD, Unit U-404
NASHUA, NH

OWNERSHIP

PETTRONE TR, THE MARK J
PETTRONE, MARK J, TEE
125 HATHRONE VILLAGE RD U-404
NASHUA, NH 03062

Occ | Type

PREVIOUS OWNER

A&C TR, THE
AN, QI & CAI, HONG, TEES
125 HAWTHRONE VILLAGE RD U-404
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 1995 with a total of 2,029 square feet. There are 1 living unit(s), 3 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	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt	VF - VET CREDIT			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,103,900	0	0.00	0	1,103,900
Building Total	1,103,900	0	0.00	0	1,103,900
Parcel Total	1,103,900	0	0.00	0	1,103,900
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	544.06	Tot Val SF/Prcl	544.06

LEGAL DESCRIPTION

HCRD 29556

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	1,103,900	0	0	0	1,103,900	1,103,900	Year End Roll 2024	12/12/2024
2023	FV	1021	811,100	0	0	0	811,100	811,100	Year End Roll 2023	12/05/2023
2022	FV	1021	811,100	0	0	0	811,100	811,100	Year End Roll 2022	11/15/2022
2021	FV	1021	483,500	0	0	0	483,500	483,500	System Roll for 2021	11/15/2021
2020	FV	1021	483,500	0	0	0	483,500	483,500	Year End Roll	11/12/2020
2019	FV	1021	483,500	0	0	0	483,500	483,500	Year End Roll	03/04/2020
2018	PATR	1021	548,900	0		0	548,900	548,900	Corrects for Assessor	01/09/2019
2017	FV	1021	430,500	0		0	430,500	430,500	Year End Roll	11/06/2017
2016	FV	1021	427,300	0		0	427,300	427,300	Year End Roll	11/16/2016
2015	FV	1021	427,300	0		0	427,300	427,300		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
A&C TR, THE	9687-1213	W	03/10/2023	820,000	No	8	Q	
A & C TR	9687-1209	COR	03/09/2023	0	No	4	Y	
AN, QI &	9646-1076	Q	05/31/2022	0	No	4	T	
KNIGHTS, RUTH L LIVING TRUST	8948-1869	W	03/01/2017	434,000	No	8	Q	JT
KNIGHTS, EDWIN M & RUTH L	7526-1788	Q	08/17/2005	2,667	No		T	HUSBAND & WIFE
LYNES, JEAN TRUSTEE JEAN LYN	6984-2080	FI	07/08/2003	393,000	No		1	CONDOMINIUM JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit

ACTIVITIES

Date	Result	By
10/02/2024	No Change	Chris Ruel (VS
09/26/2023	MLS VERIFIED	Richard Vincen
06/30/2022	Field Review	June Perry (VG
04/22/2022	Meas+List	Mike Castillo (V
07/13/2021	Meas+1Visit	Adam Natal (VC
05/02/2019	Meas+List	Gary Turgiss
09/21/2018	No Change	KRT Hearings
07/31/2018	Field Review	Rob T-KRT
08/12/1998	Data Verfd	Gary Turgiss
04/01/1995	Meas+1Visit	AH

Patriot PROPERTIES INC.

User Account
GIS Coord.1
1036967 59123177
GIS Coord 2
75920.73545433
Insp Date
10/02/2024

PRINT

Date	Time
1/28/2025	11:31 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
29556
PriorID1b
PriorID2b
PriorID3b
125
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL			P. NBC Desc	SKYMED HAW		Tot		Tot		Tot	0	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 0000B-02427-404

CHNGD 3/4 BTH FROM AVG TO GD & ADDED FBM GT19 -- ADD 1 OTHER FIX, CHG KIT FRM AVG TO GD PER MLS MM17---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- FAIRWAY VIEW NO WOB C1 UNIT, W/DRMR, END UNIT

UnSketched Subs eas
FFL 2029
BMT (270
GAR 483
WDK 280)
FBM 1075

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Fl	
P. Int Wall	1 - DRYWALL
Sec Int Wall	
Partition	T - TYPICAL
P. Floor	3 - HARDWOOD
Sec Floor	6 - CERAMIC T 35%
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 %

Bath Features

Full Bath	3	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	1	A - AVERAGE

Other Features

Kitchens	1	G - GOOD
Add Kit.	0	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

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

General Information

Grade	B - GOOD		
Year Blt	1995	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	18.9%
Size Adj	0.91018	Depr	256,841
Con Adj	1.03300	Depr'd Total	1,102,104
Adj Prc	$ 236.93	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,800
Other Feat	$ 74,048	Final Total	$ 1,103,900
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,103,900
LUC Ft.	1.0000	Total $/SF	$ 544.06
Adj Tot PSM	1,358,945	Undepr $/SF	308.00900

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,029	2,029	2,029	2,029	236.93	480,731
GAR	GARAGE	483	483	0	0	82.93	40,055
WDK	WOOD DECK	280	280	0	0	15.66	4,385
BMT	BASEMENT	270	270	0	0	59.23	15,992
FBM	FINISHED BMT	1,075	1,075	0	0	82.93	89,150
	Building Totals	4,137	4,137	2,029	2,029		630,313
	Parcel Totals	4,137	4,137	2,029	2,029		630,313

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1995	2,500.00	T	29%		1		1		1	1,800
	Building Totals				Yard Item Appr								Special Feature Appr				1,800	1,800
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,800	1,800

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

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 85 Hawthorne Vill Rd

Account: 46729 **Map/Lot:** 0000B-02427-384
Owner: JERRY & REBECCA MEYER
Property Location: 85 HAWTHORNE VILL RD

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

The subject is a 2,029 SF condo unit with a partially finished non-walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayer cites five 2024 sales in the development and provides an estimate of value for the subject unit of $830,000.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a slightly smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a slightly larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $860,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$860,000**.

Original 2024 Assessed Value:	$1,073,300
Recommended Revised Assessed Value:	$860,000
Abatement:	$3391.47

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
-	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46729
Address: 85 HAWTHORNE VILL RD, Unit U-384
Owner: MEYER, JERRY & MEYER, REBECCA
2024 Assessment: $1,073,300 **Applicant's Opinion of Value:** $830,000
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# 00046729 Appeal Year Market Value $ $830,000

Town Parcel ID# B-2427-384 Appeal Year Market Value $

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

I've come up with $830,000 based on what similiar townhouses in our neighboorhood sold for in 2024.

The most recent sale in 2024 is 103 Hawthorne Village. It is the same size and layout as our unit and sold for $750,000. 11 Hawthorne is also the same layout but 300 sq feet larger and sold for $856,933. No unit on Hawthorne Village has ever sold for over a million dollars. This new evaluation doesn't make sense.

The new assessment has come in at $1,073,300. The last assesment was somewhere in the $700,000's. I've listed the sales of units on Hawthorne Village Road below. Units similiar to mine were sold for $750,000, $856,933, and $875,000. It's not possible that our unit is worth $1,073,300.

103 Hawthorne Village $750,000 / 11/27/24

11 Hawthorne Village $856,933 / 11/13/24

110 Hawthorne Village $730,000 / 7/3/24

33 Hawthorne Village $875,000 / 5/14/24

39 Hawthorne Village $770,000 / 3/18/24

Assessor Reasoning

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a slightly smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a slightly larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $860,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$860,000**.

0000B	02427	384		0000B-02427-384	85 HAWTHORNE VILL RD, Unit U-384	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46729	ASSESSED	1,073,300 /	1,073,300

PROPERTY LOCATION

85 HAWTHORNE VILL RD, Unit U-384
NASHUA, NH

OWNERSHIP

MEYER, JERRY &
MEYER, REBECCA
85 HAWTHORNE VILLAGE RD
NASHUA, NH 03062-0000

Occ		Type	

PREVIOUS OWNER

FRANK, HOWARD S & EILEEN M
16952 SW AMBROSE WAY
PORT ST LUCIE, FL 34986-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1993 with a total of 2,029 square feet. There are 1 living unit(s), 3 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	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,073,300	0	0.00	0	1,073,300
Building Total	1,073,300	0	0.00	0	1,073,300
Parcel Total	1,073,300	0	0.00	0	1,073,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	528.98	Tot Val SF/Prcl	528.98

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	1,073,300	0	0	0	1,073,300	1,073,300	Year End Roll 2024	12/12/2024
2023	FV	1021	787,400	0	0	0	787,400	787,400	Year End Roll 2023	12/05/2023
2022	FV	1021	787,400	0	0	0	787,400	787,400	Year End Roll 2022	11/15/2022
2021	FV	1021	559,000	0	0	0	559,000	559,000	System Roll for 2021	11/15/2021
2020	FV	1021	559,000	0	0	0	559,000	559,000	Year End Roll	11/12/2020
2019	FV	1021	559,000	0	0	0	559,000	559,000	Year End Roll	03/04/2020
2018	PATR	1021	559,000	0		0	559,000	559,000	Corrects for Assessor	01/09/2019
2017	FV	1021	438,800	0		0	438,800	438,800	Year End Roll	11/06/2017
2016	FV	1021	438,800	0		0	438,800	438,800	Year End Roll	11/16/2016
2015	FV	1021	422,500	0		0	422,500	422,500		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
FRANK, HOWARD S & EILEEN M	8788-928	W	09/09/2015	475,000	No	8	Q	JT
SMITHERS, JAMES V & JOYCE M	6329-1050	W	12/15/2000	370,000	No			JT
GILBOA GOLF INC % THE IRON RE	5512-691	W	01/05/1994	267,500	No			JT PL.21502
	5370-49	Q	09/18/1992	0	No			RS-RE:41207
	5243-1893		03/19/1991	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/16/2020	20-2152	Deck - Repl Sar		02/01/2021	C	REPLACE 10X12	
12/20/2016	201603841	MECHANICAL (		01/05/2017	C		
09/11/2014	201401920	MECHANICAL (		10/03/2014	C		
11/10/2004	200402237	PLUMBING ON			C		
02/24/2003	200300173	Alteration	2,000	06/08/2004	C		

ACTIVITIES

Date	Result	By
10/02/2024	No Change	Dave Mackie (V
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (V(
02/01/2021	BP Prop Ins	Mike Castillo (V
06/29/2020	AERIAL V NC	Lindsay Monag
07/31/2018	Field Review	Rob T-KRT
06/08/2004	Meas+List	Greg Turgiss
08/13/1998	Data Verfd	Gary Turgiss
03/17/1994	Meas+List	ST
04/05/1993	Meas+List	ST

Patriot PROPERTIES INC

User Account
GIS Coord 1
1036637 12023177
GIS Coord 2
76370.34545433
Insp Date
10/02/2024

PRINT

Date	Time
1/22/2025	2:33 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
85
Code Date
1/14/2016
Code Status
OPEN
Nashua.Ward
9
Assessor Map
CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW		Tot			0	Tot		0	Tot		0		

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

CHNG KIT FROM AVG TO GD & ADD FBM FOR 2016 PER MLS GT15---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 7/09 ND--- FAIRWAY VIEW C1 UNIT, W/DRMR, END UNIT NO WOB SEC OF UBM=DRYWALL, CEILING, NO FLOORING OR HEAT GR04

NOTIFIED CODE 1/14/2016 - FIN BMT PER MLS - POSSIBLE WORK DONE W/O BP

UnSketched Subareas
FFL (2029)
BMT (745
GAR (483
WDK (280
FBM (600

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		10%
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 %	

Bath Features

Full Bath	3	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	G - GOOD
Add Kit.	0	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con.	AV - Average	20.1
Functional		
Economic		
Special		
Override		
Total		20.1%

General Information

Grade	B - GOOD		
Year Blt	1993	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	20.1%
Size Adj	0.91018	Depr	269,585
Con Adj	1.03600	Depr'd Total	1,071,636
Adj Prc	$ 237.62	Juris Ft	1.0000
Grade Ft	1.30000	Spec. Features	$ 1,700
Other Feat	$ 74,698	Final Total	$ 1,073,300
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,073,300
LUC Ft	1.0000	Total $/SF	$ 528.98
Adj Tot PROS	1,341,221	Undepr $/SF	308.90600

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,029	2,029	2,029	2,029	237.62	482,131
GAR	GARAGE	483	483	0	0	83.17	40,171
WDK	WOOD DECK	280	280	0	0	15.66	4,385
BMT	BASEMENT	745	745	0	0	59.41	44,260
FBM	FINISHED BMT	600	600	0	0	83.17	49,902
	Building Totals	4,137	4,137	2,029	2,029		620,849
	Parcel Totals	4,137	4,137	2,029	2,029		620,849

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1993	2,500.00	T	31%		1		1		1	1,700
	Building Totals				Yard Item Appr							Special Feature Appr					1,700	1,700
	Parcel Totals				Yard Item Appr							Special Feature Appr					1,700	1,700

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

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 6, 2025

Re: Abatement Recommendation / 7 Hawthorne Vill Rd

Account: 46619 **Map/Lot:** 0000B-02427-347
Owner: THE VILLARE FAMILY REV TR
ROBERT V & SUSAN M VILLARE, TRUSTEES
Property Location: 7 HAWTHORNE VILL RD

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

The subject is a 2,031 SF condo unit with a finished walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayer provides a copy of an appraisal completed for financing purposes which has an effective date of February 10, 2025 and a value estimate of $750,000. The correct effective date for the 2024 property tax year is April 1, 2024. The appraisal is therefore given no weight in reviewing this abatement application. The taxpayer also includes some "exhibits" with various information in a confusing format that the City will not attempt to decipher. The taxpayer's estimate of value is $736,500 for the subject unit.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It is a slightly larger unit at 2,294 SF but enjoys a similar finished walkout basement. Consideration is also given to the sales of 47 Hawthorne Village Rd for $857,000 on October 24, 2023 and 93 Hawthorne Village Rd for $800,000 on September 15, 2023. With most weight on 33 Hawthorne Village Rd, we recommend an abatement be granted to a revised assessed value of $865,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$865,000**.

Original 2024 Assessed Value: $999,300
Recommended Revised Assessed Value: $865,000
Abatement: $2135.37
BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46619
Address: 7 HAWTHORNE VILL RD, Unit U-347
Owner: VILLARE FAMILY REV TR, THE
2024 Assessment: $999,300 **Applicant's Opinion of Value:** $736,500
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# 00046619 Appeal Year Market Value $ 736,500

See exhibit B that has comparable sales price in Hawthorne. Those indicate a value off $644k to $651K. Exhibit A = survey Jan 2025 FOR Financing @ $750K. No GOLF view- trees + middle unit Max = $736,500 But will argue should Be even lower Based on Sales Data.

)N G. **Sales, Rental and/or Assessment Comparisons**

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

See exhibit B that has historical sales data; scenario 2 + 3 in Blue denote value should Be $644K to $651K.

Full survey of the property done. Market Value → $750,000. Exhibit A page 2

Market Sales Analysis Compiled with Realtor + Internet → Exhibit B

Assessor Reasoning

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It is a slightly larger unit at 2,294 SF but enjoys a similar finished walkout basement. Consideration is also given to the sales of 47 Hawthorne Village Rd for $857,000 on October 24, 2023 and 93 Hawthorne Village Rd for $800,000 on September 15, 2023. With most weight on 33 Hawthorne Village Rd, we recommend an abatement be granted to a revised assessed value of $865,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$865,000**.

0000B	02427	347		0000B-02427-347	7 HAWTHORNE VILL RD, Unit U-347	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46619	ASSESSED	999,300 /	999,300

PROPERTY LOCATION

7 HAWTHORNE VILL RD, Unit U-347
NASHUA, NH

OWNERSHIP

VILLARE FAMILY REV TR, THE
VILLARE, ROBERT V & SUSAN M, TEES
7 HAWTHRONE VILL RD U-347
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

VILLARE, ROBERT V &
VILLARE, SUSAN M
7 HAWTHORNE VILL RD, Unit 347
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 1986 with a total of 2,031 square feet. There are 1 living unit(s), 3 Baths, 1 Half Bath, 9 Rooms, and 4 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	999,300	0	0.00	0	999,300
Building Total	999,300	0	0.00	0	999,300
Parcel Total	999,300	0	0.00	0	999,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	492.02	Tot Val SF/Prcl	492.02

LEGAL DESCRIPTION

HCRD 18928

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	999,300	0	0	0	999,300	999,300	Year End Roll 2024	12/12/2024
2023	FV	1021	736,500	0	0	0	736,500	736,500	Year End Roll 2023	12/05/2023
2022	FV	1021	736,500	0	0	0	736,500	736,500	Year End Roll 2022	11/15/2022
2021	FV	1021	526,600	0	0	0	526,600	526,600	System Roll for 2021	11/15/2021
2020	FV	1021	505,700	0	0	0	505,700	505,700	Year End Roll	11/12/2020
2019	FV	1021	505,700	0	0	0	505,700	505,700	Year End Roll	03/04/2020
2018	PATR	1021	505,700	0		0	505,700	505,700	Corrects for Assessor	01/09/2019
2017	FV	1021	443,400	0		0	443,400	443,400	Year End Roll	11/06/2017
2016	FV	1021	443,400	0		0	443,400	443,400	Year End Roll	11/16/2016
2015	FV	1021	443,400	0		0	443,400	443,400		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
VILLARE, ROBERT V &	9692-215	W	03/29/2023	0	No	4	T	
TRAHAN, KATHLEEN M	9296-1048	W	05/20/2020	565,000	No	1	Q	
KITTLE, JOHN G	8954-2182	W	03/28/2017	485,000	No	8	Q	
JANOFF, DAVID Z	7668-226	W	05/01/2006	537,000	No		Q	
BOWEN, JAMES A	7448-2814	W	04/26/2005	529,933	No		Q	
BROWN, DEWI R & BARBARA	6704-2270	W	09/06/2002	437,533	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/21/2023	22-3057-01	Electrical Only		06/22/2023	C	500 SQ FT WIRE	
09/22/2022	22-3057	Deck - New	12,700	09/23/2022	C	UPPER LEVEL DI	

ACTIVITIES

Date	Result	By
10/08/2024	No Change	Angela Silva (V
09/08/2022	Appt no show	Elizabeth Stabi
09/01/2022	No Change	Chris Ruel (VS
06/30/2022	Field Review	June Perry (VG
04/20/2022	Meas+List	Mike Castillo (V
07/13/2021	Meas+1Visit	Adam Natal (VC
11/25/2020	MLS VERIFIED	Gary Turgiss
08/03/2020	SI Quest Rtn	Gary Turgiss
05/26/2020	PA-34 Received	Lindsay Monag
07/31/2018	Field Review	Rob T-KRT
10/21/2003	Sales Insp	Gary Turgiss

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1037329.73123177
GIS Coord 2	75333.93045433
Insp Date	10/08/2024

PRINT

Date	Time
2/24/2025	8:32 am

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	B-2427
Plan #	18928
PriorID1b	
PriorID2b	
PriorID3b	7
Code Date	
Code Status	
Nashua Ward	9
Assessor Map	CG485

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	0	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL			P. NBC Desc	SKYMED HAW							Tot	0	Tot	0	Tot		0	

Comments

Parcel ID 0000B-02427-347

CHNGD 2 BATHS & KIT FROM AVG TO GOOD, ADDED 2 OTHR FIX & HDWD FOR 2021 PER MLS GT20 -- CHNG ROOF TO ASPHALT GT12--REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 7/09 ND--- GOLF TEE VIEW WOB TO WDK C6 UNIT, W/UPPER DECK INTERIOR UNIT QUALIFIED SALE 2002 GT03 CONDITION CODE G = STYLE

Exterior Information

Type	55T - TOWNHOUSE		
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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor	3 - HARDWOO		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 %	

Bath Features

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

Other Features

Kitchens	1	G - GOOD
Add Kit	0	

Condo Information

Location	1 - INTERIOR
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	24.7
Functional		
Economic		
Special		
Override		
	Total	24.7%

General Information

Grade	B - GOOD		
Year Blt	1986	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.91002	Depr	326,770
Con Adj	1.02000	Depr'd Total	996,185
Adj Prc	$ 233.91	Juris Ft	1.0000
Grade Ft	1.30000	Spec Features	$ 3,100
Other Feat	$ 79,899	Final Total	$ 999,300
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.1700	Assessed Val	$ 999,300
LUC Ft	1.0000	Total $/SF	$ 492.02
Adj Tot (RCN)	1,322,955	Undepr $/SF	304.08300

UnSketched Subareas
FFL 2031)
BMT (110
LLV 799)
GAR (453
OFP 35)
WDK 201

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,031	2,031	2,031	2,031	233.91	475,07
GAR	GARAGE	453	453	0	0	81.87	37,087
LLV	LOWER LEVEL	799	799	0	0	105.26	84,103
OFP	OPEN FRM PRC	35	35	0	0	43.93	1,538
WDK	WOOD DECK	201	201	0	0	16.81	3,379
BMT	BASEMENT	110	110	0	0	58.48	6,433
	Building Totals	3,629	3,629	2,031	2,031		607,610
	Parcel Totals	3,629	3,629	2,031	2,031		607,610

Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft	NBC	Ft	Juris	Ft	Assessed
FPL	FIREPLACE	A	S	2	1.00	A	AV	1986	2,500.00	T	38%		1		1		1	3,100
	Building Totals				Yard Item Appr						Special Feature Appr						3,100	3,100
	Parcel Totals				Yard Item Appr						Special Feature Appr						3,100	3,100

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: Robert J. Gagne, Assessor Supervisor

Date: August 6, 2025

Re: Abatement Recommendation / 57 Hawthorne Vill Rd

Account: 46723 **Map/Lot:** 0000B-02427-371
Owner: J TIMOTHY GLEASON & MAUREEN A MCDERMOTT
Property Location: 57 HAWTHORNE VILL RD

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

The subject is a 2,031 SF condo unit with a finished walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayers provide a narrative description of their unit and a list of unit sales in the development, along with "Redfin" estimates of value for the subject unit and various other units. The taxpayer's estimate of value is $810,000-$815,000 for the subject unit.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It is a slightly larger unit at 2,294 SF but enjoys a similar finished walkout basement. Consideration is also given to the sales of 47 Hawthorne Village Rd for $857,000 on October 24, 2023 and 93 Hawthorne Village Rd for $800,000 on September 15, 2023. With most weight on 33 Hawthorne Village Rd, we recommend an abatement be granted to a revised assessed value of $865,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$865,000**.

Original 2024 Assessed Value:	$988,000
Recommended Revised Assessed Value:	$865,000
Abatement:	$1955.70

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
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56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46723
Address: 57 HAWTHORNE VILL RD, Unit U-371
Owner: GLEASON, J TIMOTHY & MCDERMOTT, MAUREEN A
2024 Assessment: $988,000 **Applicant's Opinion of Value:** $815,000
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# B-2427-371 Appeal Year Market Value $ $810,000 - $815,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

SEE ATTACHED SECTION F

COMPARISONS ATTACHED IN SECTION E RESPONSE

58 Hawthorne Village Rd: This unit was just listed on 1/10/25 for $779,900. This condo has been totally updated with new skylights, appliances, floors and paint.

103 Hawthorne Village Rd: This 3 bedroom/3.5 bathroom unit just sold for $750,000. It appears to not have been updated.

11 Hawthorne Village Rd: This unit sold on 11/13/24 for $856,933. It appears to have been updated, making use of the floor area we do not have by having a theater room and laundry room. They also have a screened porch which we do not.

110 Hawthorne Village Rd: This home was sold on 7/3/24 for $730,000. It is a 3 bedroom/2.5 bath updated unit.

39 Hawthorne Village Rd: This unit was sold on 3/18/24 for $770,000. This is a lovely updated end unit with new kitchen and bathrooms and 2,055 usable square feet.

25 Hawthorne Village Rd: Sold on 2/23/23 for $825,000, 3 bedroom/3.5 bath updated unit with new 3-season porch and lots of livable square footage.

Assessor Reasoning

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It is a slightly larger unit at 2,294 SF but enjoys a similar finished walkout basement. Consideration is also given to the sales of 47 Hawthorne Village Rd for $857,000 on October 24, 2023 and 93 Hawthorne Village Rd for $800,000 on September 15, 2023. With most weight on 33 Hawthorne Village Rd, we recommend an abatement be granted to a revised assessed value of $865,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$865,000**.

0000B	02427	371		0000B-02427-371	57 HAWTHORNE VILL RD, Unit U-371	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46723	ASSESSED	988,000 /	988,000

PROPERTY LOCATION

57 HAWTHORNE VILL RD, Unit U-371
NASHUA, NH

OWNERSHIP

GLEASON, J TIMOTHY &
MCDERMOTT, MAUREEN A
57 HAWTHORNE VILL RD U-371
NASHUA, NH 03062-0000

Occ		Type	

PREVIOUS OWNER

BIRCH, BENITA M REV TRUST
BIRCH, BENITA M TRUSTEE
57 HAWTHORNE VILL RD U-371
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1986 with a total of 2,031 square feet. There are 1 livng unit(s), 3 Baths, 1 Half Bath, 9 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	988,000	0	0.00	0	988,000
Building Total	988,000	0	0.00	0	988,000
Parcel Total	988,000	0	0.00	0	988,000
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	486.46	Tot Val SF/Prcl	486.46

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	988,000	0	0	0	988,000	988,000	Year End Roll 2024	12/12/2024
2023	FV	1021	765,300	0	0	0	765,300	765,300	Year End Roll 2023	12/05/2023
2022	FV	1021	765,300	0	0	0	765,300	765,300	Year End Roll 2022	11/15/2022
2021	FV	1021	551,000	0	0	0	551,000	551,000	System Roll for 2021	11/15/2021
2020	FV	1021	551,000	0	0	0	551,000	551,000	Year End Roll	11/12/2020
2019	FV	1021	551,000	0	0	0	551,000	551,000	Year End Roll	03/04/2020
2018	PATR	1021	551,000	0		0	551,000	551,000	Corrects for Assessor	01/09/2019
2017	FV	1021	456,000	0		0	456,000	456,000	Year End Roll	11/06/2017
2016	FV	1021	456,000	0		0	456,000	456,000	Year End Roll	11/16/2016
2015	FV	1021	456,000	0		0	456,000	456,000		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BIRCH, BENITA M REV TRUST	8147-0696	W	10/28/2009	525,000	No	8	Q	JT
BIRCH, BENITA M	7756-2931	Q	10/23/2006	2,667	No		T	
BOARDMAN, DOUGLAS B &	7555-1212	W	09/30/2005	475,000	No		Q	
	4945-84		09/07/1988	360,714	No			JT PL. 21687

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
09/17/1990	199446659	Addition	3,000	09/17/1990	C		

ACTIVITIES

Date	Result	By
09/26/2024	No Change	Mary Kate Moo
08/31/2022	No Change	Chris Ruel (VS
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (VC
07/31/2018	Field Review	Rob T-KRT
08/10/1998	Data Verfd	Gary Turgiss
11/30/1990	Meas2InfCdLf	DS
10/26/1990	Meas2InfCdLf	Joey S-KRT
10/04/1990	Meas+1Visit	DS

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1037114 71923177
GIS Coord 2	76312.56145433
Insp Date	09/26/2024

PRINT

Date	Time
1/22/2025	2:08 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	B-2427
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	57
Code Date	
Code Status	
Nashua Ward	9
Assessor Map	CG485

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
1021	CONDO NL	1	0		SF	SITE	1		0	0	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW				Tot		0	Tot		0	Tot		0	

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

ADD 1 FPL & 3/4 BTH-CHNG KIT FROM AVG TO GOOD FOR 2010 PER MLS GT09--REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- WATER DAMAGE DUE TO LEAKY ROOF GT98 FAIRWAY VIEW WOB TO WDK C6 UNIT, W/UPPER DECK INTERIOR UNIT

UnSketched Subareas
FFL 2031)
BMT (110
LLV (799)
GAR (453
OFP (35)
WDK 201

Exterior Information

Type	55T - TOWNHOUSE		
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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		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 %	

Bath Features

Full Bath	3	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	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	24.7
Functional		
Economic		
Special		
Override		
Total		24.7%

General Information

Grade	B - GOOD		
Year Blt	1986	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.91002	Depr	322,741
Con Adj	1.02000	Depr'd Total	983,902
Adj Prc	$ 233.91	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 4,100
Other Feat	$ 69,174	Final Total	$ 988,000
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 988,000
LUC Ft.	1.0000	Total $/SF	$ 486.46
Adj Tot (RCN)	1,306,643	Undepr $/SF	304.08300

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,031	2,031	2,031	2,031	233.91	475,07
GAR	GARAGE	453	453	0	0	81.87	37,087
LLV	LOWER LEVEL	799	799	0	0	105.26	84,103
OFP	OPEN FRM PRC	35	35	0	0	43.93	1,538
WDK	WOOD DECK	201	201	0	0	16.81	3,379
BMT	BASEMENT	110	110	0	0	58.48	6,433
	Building Totals	3,629	3,629	2,031	2,031		607,610
	Parcel Totals	3,629	3,629	2,031	2,031		607,610

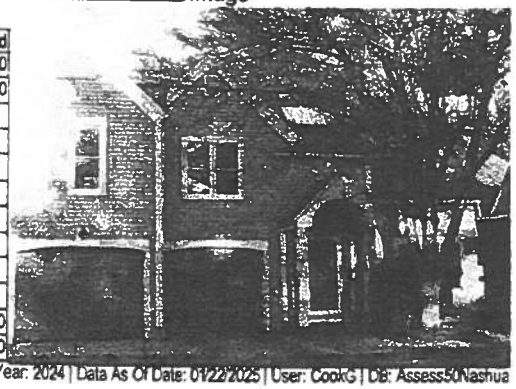
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	9	3
Bld Total	--	9	3
Prcl Total	1	9	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
FPL	FIREPLACE	A	S	1	2.00	A	AV	1986	2,500.00	T	38%		1		1		1	3,100
FPO	EXTRA FPL OP	A	S	1	1.00	A	AV	1986	1,600.00	T	38%		1		1		1	1,000
	Building Totals				Yard Item Appr							Special Feature Appr					4,100	4,100
	Parcel Totals				Yard Item Appr							Special Feature Appr					4,100	4,100

Image



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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 133 Hawthorne Vill Rd

Account: 47955 **Map/Lot:** 0000B-02427-365
Owner: MICHAEL G & JANE O MITCHELL
Property Location: 133 HAWTHORNE VILL RD

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

The subject is a 2,189 SF condo unit in section "SKY2" of the Skymeadow condo development. The taxpayer cites two sales in the development and provides an estimate of value for the subject unit of $809,512.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $865,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$865,000**.

Original 2024 Assessed Value:	$1,089,600
Recommended Revised Assessed Value:	$865,000
Abatement:	$3571.14

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
-	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47955
Address: 133 HAWTHORNE VILL RD, Unit U-365
Owner: MITCHELL, MICHAEL G & MITCHELL, JANE O
2024 Assessment: $1,089,600 **Applicant's Opinion of Value:** $809,512
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# 0000B-02427-365 Appeal Year Market Value $ 809,512

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Using actual sales data for all sales on Hawthorne Village Road, I compared 103 Hawthorne Village Road (Lot S001829), a similar end unit town home that sold for $750,000 on 11/27/24, or $369.64 per sq. ft. This is the highest per sq. ft. price paid for an end unit on Hawthorne Village Road. See attached for all sales data. Highest price paid ever was $875,000 for a larger unit.

SECTION G. Sales, Rental and/or Assessment Comparisons

0000B-02427-393	103 Hawthorne Village Rd	$750,000	11/27/24
0000B-02427-361	39 Hawthorne Village Rd	$875,000	5/11/24

Assessor Reasoning

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicators of value for the subject unit are the sales of 47 Hawthorne Village Rd (a smaller unit) for $857,000 on October 24, 2023 and the sale of 33 Hawthorne Village Rd (a larger unit) for $875,000 on May 14, 2024. We recommend an abatement be granted to a revised assessed value of $865,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$865,000**.

0000B	02427	365		0000B-02427-365	133 HAWTHORNE VILL RD, Unit U-365	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47955	ASSESSED	1,089,600 /	1,089,600

PROPERTY LOCATION

133 HAWTHORNE VILL RD, Unit U-365
NASHUA, NH

OWNERSHIP

MITCHELL, MICHAEL G &
MITCHELL, JANE O
133 HAWTHORNE VILL RD U-365
NASHUA, NH 03062-0000

Occ | Type

PREVIOUS OWNER

NELSON, SHIRLEY
133 HAWTHORNE VILL RD U-365
NASHUA, NH 03062-0000

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 2,189 square feet. There are 1 living unit(s), 3 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,089,600	0	0.00	0	1,089,600
Building Total	1,089,600	0	0.00	0	1,089,600
Parcel Total	1,089,600	0	0.00	0	1,089,600
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	497.76	Tot Val SF/Prcl	497.76

LEGAL DESCRIPTION

Desc: PL NR1704

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	1,089,600	0	0	0	1,089,600	1,089,600	Year End Roll 2024	12/12/2024
2023	FV	1021	799,200	0	0	0	799,200	799,200	Year End Roll 2023	12/05/2023
2022	FV	1021	799,200	0	0	0	799,200	799,200	Year End Roll 2022	11/15/2022
2021	FV	1021	563,200	0	0	0	563,200	563,200	System Roll for 2021	11/15/2021
2020	FV	1021	563,200	0	0	0	563,200	563,200	Year End Roll	11/12/2020
2019	FV	1021	563,200	0	0	0	563,200	563,200	Year End Roll	03/04/2020
2018	PATR	1021	563,200	0		0	563,200	563,200	Corrects for Assessor	01/09/2019
2017	FV	1021	444,100	0		0	444,100	444,100	Year End Roll	11/06/2017
2016	FV	1021	444,100	0		0	444,100	444,100	Year End Roll	11/16/2016
2015	FV	1021	444,100	0		0	444,100	444,100		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
NELSON, SHIRLEY	8594-1569	W	08/15/2013	488,000	No	8	Q	JT
GILBOA GOLF INC	5630-1379	W	06/01/1995	283,000	No		R	JT
	5370-49	Q	09/18/1992	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/25/2013	201302252	ALTERATION -	15,000	09/24/2014	C		

ACTIVITIES

Date	Result	By
10/09/2024	No Change	Lee Marcella (V
09/13/2022	Change	Elizabeth Stabil
06/30/2022	Field Review	June Perry (VG
06/08/2022	Meas+List	Josh Seymour (
06/08/2022	Meas/Info Dr	Josh Seymour (
07/13/2021	Meas+1Visit	Adam Natal (VC
07/31/2018	Field Review	Rob T-KRT
08/12/1998	Data Verfd	Gary Turgiss
04/18/1996	Meas+1Visit	DM

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1037063.76323177
GIS Coord 2
75805.22245433
Insp Date
10/09/2024

PRINT

Date	Time
1/15/2025	3.59 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
133
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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
1021	CONDO NL	1	0		SF	SITE	1		0	0	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL		P. NBC Desc	SKYMED HAW			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 0000B-02427-365

KIT RENOVATION-NO GRADE CHNG GR14--ADD 2 OTHR FIX FOR SEP TUB/SHWR & 2 SINKS IN MSTR BTH FOR 2014 PER MLS GT13---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- C1 UNIT, W/DRMR, END UNIT FPL=GAS FAIRWAY & WOODS VIEW NO WOB 16X10 FEP=HEATED=XTRA BAS SQUARE FOOTAGE

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		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 %	

Bath Features

Full Bath	3	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	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

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

General Information

Grade	B - GOOD		
Year Blt	1995	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	18.9%
Size Adj	0.89847	Depr	253,502
Con Adj	1.02000	Depr'd Total	1,087,781
Adj Prc	$ 230.94	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,800
Other Feat	$ 69,896	Final Total	$ 1,089,600
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,089,600
LUC Ft.	1.0000	Total $/SF	$ 497.76
Adj Tot (RCN)	1,341,283	Undepr $/SF	300.22200

UnSketched Subareas
FFL (2189)
BMT (1345)
GAR (483)
WDK (120)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,189	2,189	2,189	2,189	230.94	505,528
GAR	GARAGE	483	483	0	0	80.83	39,041
WDK	WOOD DECK	120	120	0	0	19.55	2,348
BMT	BASEMENT	1,345	1,345	0	0	57.74	77,660
	Building Totals	4,137	4,137	2,189	2,189		624,575
	Parcel Totals	4,137	4,137	2,189	2,189		624,575

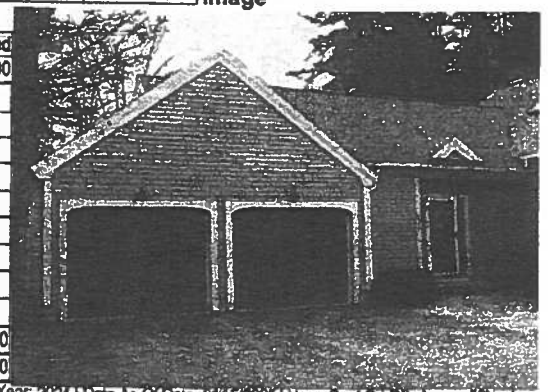
Res Breakdown

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1995	2,500.00	T	29%		1		1		1	1,800
	Building Totals				Yard Item Appr						Special Feature Appr						1,800	1,800
	Parcel Totals				Yard Item Appr						Special Feature Appr						1,800	1,800

Image



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THE CITY OF NASHUA

"The Gate City"

Administrative Services Division

Assessing Department

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 15 Hawthorne Vill Rd

Account: 46622 **Map/Lot:** 0000B-02427-350
Owner: JEON FAMILY TRUST
IANG JEON & ASE GRYDELAND, TRUSTEES
Property Location: 15 HAWTHORNE VILL RD

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

The subject is a 2,208 SF condo unit with a finished walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayers provide a list of unit sales in the development. The taxpayer's estimate of value is $800,000-$850,000 for the subject unit.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It is a slightly larger unit at 2,294 SF but enjoys a similar finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

Original 2024 Assessed Value:	$1,043,300
Recommended Revised Assessed Value:	$875,000
Abatement:	$2675.97

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
7 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
9 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
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	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46622
Address: 15 HAWTHORNE VILL RD, Unit U-350
Owner: JEON FAMILY TRUST
2024 Assessment: $1,043,300 **Applicant's Opinion of Value:** $800,000-850,000
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# 0000B-02427-350 Appeal Year Market Value $ 800,000 - $850,000

Town Parcel ID# [redacted] J. J. Appeal Year Market Value $ [redacted] J. J.

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

No comparable townhouse unised at over $1million sold for more than $875,000 in 2023 and 2024. The sales data an assessments are from the Nashua website. The overassessments vs. actual sales (market value) range from 18.3% to 34.6%, with an average overassessment of 25.6%.

Applying the lowest overassessment of 18.3% results in a value of $852,000. So a fair range in valuation based on market data would be between $800,000 and $850,000.

Market data from sales (https://www.nashuanh.gov/153/Property-Sales-Lookup) shows that the assessment is too high relative to market value (actual sales prices). Averaging market sales for 2023 and 2024 show an overassessment by the town of between 16% and 38% with an average overassessment of 25% (https://assessing.nashuanh.gov/Summary.asp?AccountNumber=)

0000B-02427-359	33 HAWTHORNE VILL RD U-359	$875,000.00	5/14/2024	$1,035,400
0000B-02427-366	47 HAWTHORNE VILL RD U-366	$857,000.00	10/24/2023	$1,037,700
0000B-02427-376	67 HAWTHORNE VILL RD U-376	$810,000.00	5/5/2023	$1,004,200
0000B-02427-404	125 HAWTHORNE VILL RD U-404	$820,000.00	3/10/2023	$1,103,900
0000B-02427-355	25 HAWTHORNE VILL RD U-355	$825,000.00	2/21/2023	$1,073,700

Assessor Reasoning
The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It is a slightly larger unit at 2,294 SF but enjoys a similar finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Assessor Recommendation
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

0000B	02427	350		0000B-02427-350	15 HAWTHORNE VILL RD, Unit U-350	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46622	ASSESSED	1,043,300 /	1,043,300

PROPERTY LOCATION

15 HAWTHORNE VILL RD, Unit U-350
NASHUA, NH

OWNERSHIP

JEON FAMILY TRUST
JEON, IANG TRUSTEE &
GRYDELAND, ASE TRUSTEE
15 HAWTHORN VILLAGE RD U-350
NASHUA, NH 03062-0000

Occ		Type	

PREVIOUS OWNER

JEON, IANG &
GRYDELAND, ASE
15 HAWTHORN VILLAGE RD U-350
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1986 with a total of 2,208 square feet. There are 1 living unit(s), 4 Baths, 8 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,043,300	0	0.00	0	1,043,300
Building Total	1,043,300	0	0.00	0	1,043,300
Parcel Total	1,043,300	0	0.00	0	1,043,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	472.51	Tot Val SF/Prcl	472.51

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	1,043,300	0	0	0	1 043,300	1,043,300	Year End Roll 2024	12/12/2024
2023	FV	1021	767,500	0	0	0	767,500	767,500	Year End Roll 2023	12/05/2023
2022	FV	1021	767,500	0	0	0	767,500	767,500	Year End Roll 2022	11/15/2022
2021	FV	1021	551,500	0	0	0	551,500	551,500	System Roll for 2021	11/15/2021
2020	FV	1021	551,500	0	0	0	551,500	551,500	Year End Roll	11/12/2020
2019	FV	1021	551,500	0	0	0	551,500	551,500	Year End Roll	03/04/2020
2018	PATR	1021	551,500	0		0	551,500	551,500	Corrects for Assessor	01/09/2019
2017	FV	1021	443,000	0		0	443,000	443,000	Year End Roll	11/06/2017
2016	FV	1021	443,000	0		0	443,000	443,000	Year End Roll	11/16/2016
2015	FV	1021	443,000	0		0	443,000	443,000		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
JEON, IANG &	9052-0171	Q	02/26/2018	0	No		T	
VANDERKIEFT, MICHAEL L JR	8856-357	FI	05/17/2016	509,934	No		1	JT---MICHAEL L VAN DER KIEFT, JR DEC
DUBOIS, LUCILLE M	8437-1523	W	06/15/2012	450,000	No	8	Q	ADDRESS CHG PER USPS CARD
CONFER, GARY B	8215-0354	W	06/24/2010	505,000	No	8	Q	
CONFER, GARY B	7842-1319	W	05/02/2007	0	No		A	JT
HELMER, DAVONNE N TRUSTEE C	7425-1801	W	03/17/2005	510,000	No		Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
01/20/2016	201600163	ELECTRICAL/M		02/02/2016	C	BP REVISED IN C	
01/06/2016	201600032	MECHANICAL C		06/14/2016	V	BP VOIDED	09/21/2020
12/30/2015	201503450	INVESTIGATIO		03/07/2016	C		
06/08/2015	201501157	RENOV-NO STI	40,000	07/12/2018	C		
05/19/2005	200500954	MECHANICAL C		05/25/2006	C		
04/02/1991	199447171	Miscellaneou	0	04/02/1991	C		

ACTIVITIES

Date	Result	By
10/03/2024	No Change	Angela Silva (V
09/21/2022	Change	Rick Olson (VG
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (V
09/21/2018	No Change	KRT Hearings
07/31/2018	Field Review	Rob T-KRT
05/25/2006	BPclsd no vr	Gary Turgiss
08/06/1998	Data Ver NOE	Gary Turgiss
06/14/1991	Meas+List	RK
10/03/1990	Meas+List	DS

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1037304.53223177
GIS Coord 2	75479.36745433
Insp Date	10/03/2024

PRINT

Date	Time
3/14/2025	4:34 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	B-2427
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	15
Code Date	
Code Status	
Nashua Ward	9
Assessor Map	CG485

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.	Jurls	L. Ft	Assessed	Notes
1021	CONDO NL	1	0		SF	SITE	1		0	0	SKY2	0								0			0	19	1	0	GOOD VIEW
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL			P. NBC Desc	SKYMED HAW	Tot						0	Tot		0	Tot		0	

CHNGD 1 BATH FROM AVG TO GD PER PLANS, BP CLOSED GT18 -- CHNG ROOF TO ASPHALT GT12---CHNGD KIT FROM AVG TO GOOD PER MLS GT10 -- REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- CLOSED MECH BP GT06---C5 UNIT W/UPPER DECK MARBLE FL-FOYER & BTH INTERIOR UNIT GOLF TEE/FAIRYWAY VIEW WOB CHNGD BR TO 4 GT 12/99

Exterior Information

Type	55T - TOWNHOUSE		
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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		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 %	

Bath Features

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

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	24.7
Functional		
Economic		
Special		
Override		
Total		24.7%

General Information

Grade	B - GOOD		
Year Blt	1986	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.89719	Depr	341,710
Con Adj	1.02000	Depr'd Total	1,041,730
Adj Prc	$ 230.61	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,600
Other Feat	$ 79,005	Final Total	$ 1,043,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,043,300
LUC Ft.	1.0000	Total $/SF	$ 472.51
Adj Tot (RCN)	1,383,440	Undepr $/SF	299.79300

UnSketched Subareas
FFL (2208)
BMT (110)
LLV (789)
GAR (453)
OFP (35)
WDK (201

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,208	2,208	2,208	2,208	230.61	509,187
GAR	GARAGE	453	453	0	0	80.71	36,562
LLV	LOWER LEVEL	789	789	0	0	103.78	81,882
OFP	OPEN FRM PRC	35	35	0	0	43.93	1,538
WDK	WOOD DECK	201	201	0	0	16.81	3,379
BMT	BASEMENT	110	110	0	0	57.65	6,342
	Building Totals	3,796	3,796	2,208	2,208		638,889
	Parcel Totals	3,796	3,796	2,208	2,208		638,889

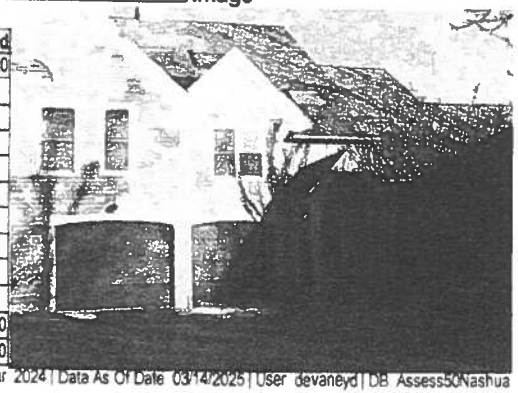
Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	1986	2,500.00	T	38%		1		1		1	1,600
	Building Totals				Yard Item Appr								Special Feature Appr				1,600	1,600
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,600	1,600

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: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 59 Hawthorne Vill Rd

Account: 46724 **Map/Lot:** 0000B-02427-372
Owner: FRANK P & LEONORE A MERCURIO
Property Location: 59 HAWTHORNE VILL RD

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

The subject is a 2,208 SF condo unit with a finished walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayers provide a list of unit sales in the development. The taxpayer's estimate of value is $825,000 for the subject unit.

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Abatement:	$2610.78

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Abatement Request BOA Decision: ***GRANTED***

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Abatement Information Sheet

Account Number: 46724
Address: 59 HAWTHORNE VILL RD, Unit U-372
Owner: MERCURIO, FRANK P & LEONORE A
2024 Assessment: $1,039,200 **Applicant's Opinion of Value:** $825,000
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# B-02427-372 Appeal Year Market Value $ $825,000

Street Number	Street Name	Composite Land Use	Sale Date	Sale Price	Property ID	Parcel ID
37	HAWTHORNE VILL	1021 - CONDO NL	3/11/2024	$ 695,000.00	47929	0000B-02427-361
39	HAWTHORNE VILL	1021 - CONDO NL	3/18/2024	$ 770,000.00	47930	0000B-02427-362
41	HAWTHORNE VILL	1021 - CONDO NL	2/16/2024	$ 749,934.00	47931	0000B-02427-363
56	HAWTHORNE VILL	1021 - CONDO NL	5/31/2023	$ 700,000.00	47968	0000B-02427-420
67	HAWTHORNE VILL	1021 - CONDO NL	5/5/2023	$ 810,000.00	47935	0000B-02427-376
71	HAWTHORNE VILL	1021 - CONDO NL	3/14/2024	$ 815,000.00	47937	0000B-02427-378
93	HAWTHORNE VILL	1021 - CONDO NL	9/15/2023	$ 800,000.00	46733	0000B-02427-388

Below is recent sales data for similar properties.

Address	Total SQFT	Location in building	Date Sold	Sale Price
25 Hawthorne Village Rd	2208	Middle	2/21/2023	$825,000
125 Hawthorne Village Rd	2029	End	3/10/2022	$820,000
67 Hawthorne Village Rd	2294	Middle	5/5/2023	$810,000
47 Hawthorne Village Rd	1943	End	10/24/2023	$857,000
33 Hawthorne Village Rd	2294	Middle	5/14/2024	$875,000
11 Hawthorne Village Rd	1943	End	1/10/2024	$800,000

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0000B	02427	372		0000B-02427-372	59 HAWTHORNE VILL RD, Unit U-372	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46724	ASSESSED	1,039,200 /	1,039,200

PROPERTY LOCATION

59 HAWTHORNE VILL RD, Unit U-372
NASHUA, NH

OWNERSHIP

MERCURIO, FRANK P & LEONORE A
59 HAWTHORNE VILL RD U-372
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

BECKHARDT SKY MEADOW NOMINEE TRUST EILEEN
BECKHARDT TRUSTEE
-0000

NARRATIVE DESCRIPTION

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Util 1	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,039,200	0	0.00	0	1,039,200
Building Total	1,039,200	0	0.00	0	1,039,200
Parcel Total	1,039,200	0	0.00	0	1,039,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	470.65	Tot Val SF/Prcl	470.65

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	1,039,200	0	0	0	1,039,200	1,039,200	Year End Roll 2024	12/12/2024
2023	FV	1021	763,700	0	0	0	763,700	763,700	Year End Roll 2023	12/05/2023
2022	FV	1021	763,700	0	0	0	763,700	763,700	Year End Roll 2022	11/15/2022
2021	FV	1021	542,200	0	0	0	542,200	542,200	System Roll for 2021	11/15/2021
2020	FV	1021	542,200	0	0	0	542,200	542,200	Year End Roll	11/12/2020
2019	FV	1021	542,200	0	0	0	542,200	542,200	Year End Roll	03/04/2020
2018	PATR	1021	542,200	0		0	542,200	542,200	Corrects for Assessor	01/09/2019
2017	FV	1021	446,000	0		0	446,000	446,000	Year End Roll	11/06/2017
2016	FV	1021	446,000	0		0	446,000	446,000	Year End Roll	11/16/2016
2015	FV	1021	446,000	0		0	446,000	446,000		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BECKHARDT SKY MEADOW NOMI	6721-390	FI	09/30/2002	432,000	No		1	JT
BECKHARDT, EILEEN	6638-1246		05/24/2002	2,667	No		T	
DRANE, DOUGLAS	6052-1287	W	01/15/1999	304,200	No			
PLAZA NOVA PROPERTIES INC.	5081-631		01/19/1989	315,000	No			PL. 22509
PLAZA NOVA PROPERTIES INC.	5081-626		01/19/1989	0	No			CORRECTIVE DEED
	5043-261		11/10/1988	0	No			PL. 21687

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
08/01/2012	201201384	DECK - RES	700	05/20/2013	C		
05/29/2009	200900791	PLUMBING ONI		06/10/2009	C		

ACTIVITIES

Date	Result	By
10/07/2024	No Change	Dave Mackie (V
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (V(
09/21/2018	No Change	KRT Hearings
07/31/2018	Field Review	Rob T-KRT
08/10/1998	Data Ver NOE	Gary Turgiss
12/12/1991	Meas+List	ST
11/15/1990	Meas/IntREFD	DS
10/26/1990	Meas2InfCdLf	Joey S-KRT

Patriot PROPERTIES INC

User Account
GIS Coord 1
1037094.17423177
GIS Coord 2
76332.54945433
Insp Date
10/07/2024

PRINT

Date	Time
1/21/2025	10:29 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
59
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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	SKY2	0								0			0	19	1	0	

Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P. NBC Desc	SKYMED HAW	Tot	0	Tot	0	Tot	0

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

SQ OFF EXIST WDK-BP CLOSED 5/13 ND---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 7/09 ND---C5 UNIT, W/UPPER DECK INTERIOR UNIT FAIRWAY VIEW WOB TO PTO=BRICKS UNDER WDK CHNGD BR TO 4 GT 12/99

Exterior Information

Type	55T - TOWNHOUSE		
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	6 - WOODSHINGL		
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	4	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	A - AVERAGE
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	24.7
Functional		
Economic		
Special		
Override		
Total		24.7%

General Information

Grade	B - GOOD		
Year Blt	1986	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	24.7%
Size Adj	0.89719	Depr	340,344
Con Adj	1.02000	Depr'd Total	1,037,567
Adj Prc	$ 230.61	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,600
Other Feat	$ 75,105	Final Total	$ 1,039,200
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,039,200
LUC Ft.	1.0000	Total $/SF	$ 470.65
Adj Tot (RCN)	1,377,911	Undepr $/SF	299.79300

Unsketched Subareas
FFL (2208)
BMT (110)
LLV (789)
GAR (453)
OFP (35)
WDK (217)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,208	2,208	2,208	2,208	230.61	509,187
GAR	GARAGE	453	453	0	0	80.71	36,562
LLV	LOWER LEVEL	789	789	0	0	103.78	81,882
OFP	OPEN FRM PRC	35	35	0	0	43.93	1,538
WDK	WOOD DECK	217	217	0	0	16.51	3,583
BMT	BASEMENT	110	110	0	0	57.65	6,342
	Building Totals	3,812	3,812	2,208	2,208		639,093
	Parcel Totals	3,812	3,812	2,208	2,208		639,093

Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPL	FIREPLACE	D	S	1	1.00	A	AV	1986	2,500.00	T	38%		1		1		1	1,600
	Building Totals				Yard Item Appr								Special Feature Appr				1,600	1,600
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,600	1,600

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

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 81 Hawthorne Vill Rd

Account: 46727 **Map/Lot:** 0000B-02427-382
Owner: NANCY L GOTTLIEB REV TR
NANCY L & HARVEY J GOTTLIEB, TRUSTEES
Property Location: 81 HAWTHORNE VILL RD

Reasons for abatement recommendation:
The applicant's basis for the abatement request is due to overassessment.
The subject is a 2,294 SF condo unit with a finished walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayers provide an appraisal of the subject unit completed by George F. Brooks III, having an effective date of April 1, 2024 and an estimate of value of $575,000. The taxpayer's estimate of value is $575,000 for the subject unit. The appraisal is given no weight as it relies on comparable sales nearly a year old as of the effective date, with no time adjustment, and which are all from a different section of the Skymeadow condo development (SKY3).

The City has conducted independent research for sales in the SKY2 development (list attached). Sales more recent than those used in the Brooks appraisal were available in section SKY2. The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

Original 2024 Assessed Value: $1,003,800
Recommended Revised Assessed Value: $875,000
Abatement: $2047.92

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
7 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
9 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
1 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
.13 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
1 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
.10 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
6 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
7 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
3 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
3 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46727
Address: 81 HAWTHORNE VILL RD, Unit U-382
Owner: GOTTLIEB, NANCY L REV TR
GOTTLIEB, NANCY L & HARVEY J, TEES
2024 Assessment: $1,003,800 **Applicant's Opinion of Value:** $575,000
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# 46727 **Appeal Year Market Value $** 575,000

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

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)
Per appraisal of George F. Brooks, II

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessmen
44136	39 Green Heron Ln U-74	$500,000 5/26/23	$447,100	
44138	67 Cherry Hollow Ln U-110	$542,900 5/25/23	$551,200	
44121	46 Cherry Hollow Rd U-61	$565,000 4/14/23	$768,100	

Assessor Reasoning
The taxpayers provide an appraisal of the subject unit completed by George F. Brooks III, having an effective date of April 1, 2024 and an estimate of value of $575,000. The taxpayer's estimate of value is $575,000 for the subject unit. The appraisal is given no weight as it relies on comparable sales nearly a year old as of the effective date, with no time adjustment, and which are all from a different section of the Skymeadow condo development (SKY3).
The City has conducted independent research for sales in the SKY2 development (list attached). Sales more recent than those used in the Brooks appraisal were available in section SKY2. The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Assessor Recommendation
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

0000B	02427	382		0000B-02427-382	81 HAWTHORNE VILL RD, Unit U-382	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46727	ASSESSED	1,003,800 /	1,003,800

PROPERTY LOCATION

81 HAWTHORNE VILL RD, Unit U-382
NASHUA, NH

OWNERSHIP

GOTTLIEB, NANCY L REV TR
GOTTLIEB, NANCY L & HARVEY J, TEES
12A STAR DRIVE
MERRIMACK, NH 03054-0000

Occ		Type	

PREVIOUS OWNER

ZACHER, ANTHONY & JUDITH
81HAWTHORNE VILLAGE RD
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1993 with a total of 2,294 square feet. There are 1 living unit(s), 4 Baths, 8 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,003,800	0	0.00	0	1,003,800
Building Total	1,003,800	0	0.00	0	1,003,800
Parcel Total	1,003,800	0	0.00	0	1,003,800
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	437.58	Tot Val SF/Prcl	437.58

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	1,003,800	0	0	0	1,003,800	1,003,800	Year End Roll 2024	12/12/2024
2023	FV	1021	736,900	0	0	0	736,900	736,900	Year End Roll 2023	12/05/2023
2022	FV	1021	736,900	0	0	0	736,900	736,900	Year End Roll 2022	11/15/2022
2021	FV	1021	524,100	0	0	0	524,100	524,100	System Roll for 2021	11/15/2021
2020	FV	1021	524,100	0	0	0	524,100	524,100	Year End Roll	11/12/2020
2019	FV	1021	524,100	0	0	0	524,100	524,100	Year End Roll	03/04/2020
2018	PATR	1021	524,100	0		0	524,100	524,100	Corrects for Assessor	01/09/2019
2017	FV	1021	444,900	0		0	444,900	444,900	Year End Roll	11/06/2017
2016	FV	1021	444,900	0		0	444,900	444,900	Year End Roll	11/16/2016
2015	FV	1021	444,900	0		0	444,900	444,900		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ZACHER, ANTHONY & JUDITH	8229-2768	W	08/16/2010	500,000	No	8	Q	
ROOS, THOMAS R	5947-149	W	05/29/1998	313,500	No			AS JT
GILBOA GOLF INC % THE IRON RE	5455-1074	W	07/23/1993	320,000	No			PL.26270
	5370-49	Q	09/18/1992	0	No			RS-RE:41207
	5243-1893		03/19/1991	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/16/2020	20-2150	Deck - Repl Sar		02/01/2021	C	REPLACE 10X16	
01/18/2011	201100013	ALTERATION -	17,500	04/13/2011	C		

ACTIVITIES

Date	Result	By
10/31/2024	No Change	Jessica Marcha
10/08/2024	No Change	Chris Ruel (VS
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (VC
02/01/2021	BP Prop Ins	Mike Castillo (V
06/29/2020	AERIAL V NC	Lindsay Monag
07/31/2018	Field Review	Rob T-KRT
04/12/2011	Meas+1Visit	Gary Turgiss
08/10/1998	Data Ver NOE	Gary Turgiss
03/17/1994	Meas+List	ST
04/05/1993	Meas+List	ST

Patriot PROPERTIES INC

User Account
GIS Coord 1
1036662.76023177
GIS Coord 2
76428.32645433
Insp Date
10/31/2024

PRINT

Date	Time
3/14/2025	9:38 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
81
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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
1021	CONDO NL	1	0		SF	SITE	1		0	0	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW		Tot		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 0000B-02427-382

BP FOR NEW KIT CLOSED, NEW KIT ESTIMATED = NO ENTRY GT11-- CHNG KIT FROM AVG TO GD FOR 2011PER MLS GT10---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- FAIRWAY VIEW C5A UNIT, W/DRMR INTERIOR UNIT WOB TO PTO=BRICKS UNDER WDK

UnSketched Subareas
FFL (2294)
BMT (110)
LLV (789)
GAR (453)
OFP (35)
WDK (160)
PAT (104)

Exterior Information

Type	55T - TOWNHOUSE		
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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		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 %	

Bath Features

Full Bath	4	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	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	20.1
Functional		
Economic		
Special		
Override		
Total		20.1%

General Information

Grade	B - GOOD		
Year Blt	1993	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	20.1%
Size Adj	0.89167	Depr	252,092
Con Adj	1.02000	Depr'd Total	1,002,095
Adj Prc	$ 229.19	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,700
Other Feat	$ 80,019	Final Total	$ 1,003,800
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,003,800
LUC Ft.	1.0000	Total $/SF	$ 437.58
Adj Tot (RCN)	1,254,187	Undepr $/SF	297.94700

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,294	2,294	2,294	2,294	229.19	525,762
GAR	GARAGE	453	453	0	0	80.22	36,340
LLV	LOWER LEVEL	789	789	0	0	103.14	81,377
OFP	OPEN FRM PRC	35	35	0	0	43.93	1,538
PAT	PATIO	104	104	0	0	12.48	1,298
WDK	WOOD DECK	160	160	0	0	17.85	2,856
BMT	BASEMENT	110	110	0	0	57.30	6,303
	Building Totals	3,945	3,945	2,294	2,294		655,473
	Parcel Totals	3,945	3,945	2,294	2,294		655,473

Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPL	FIREPLACE	A	S	1	1.00	A	AV	1993	2,500.00	T	31%		1		1		1	1,700
	Building Totals				Yard Item Appr											Special Feature Appr		1,700
	Parcel Totals				Yard Item Appr											Special Feature Appn		1,700

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: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 31 Hawthorne Vill Rd

Account: 47926 **Map/Lot:** 0000B-02427-358
Owner: THE FITZPATRICK FAMILY REV TR
SEAN W & KIM M FITZPATRICK, TRUSTEES
Property Location: 31 HAWTHORNE VILL RD

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

The subject is a 2,294 SF condo unit with a finished walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayers provide a list of unit sales in the development. The taxpayer's estimate of value is $860,000 for the subject unit.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

Original 2024 Assessed Value:	$1,069,400
Recommended Revised Assessed Value:	$875,000
Abatement:	$3090.96

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47926
Address: 31 HAWTHORNE VILL RD, Unit U-358
Owner: FITZPATRICK FAMILY REV TR, THE
2024 Assessment: $1,069,400 **Applicant's Opinion of Value:** $860,000
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 $ 860,000

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

Seven condo on our street sold in 2024
33 HAWTHORNE is our immediate neighbor + share common wall same floor plan and size only sold for 839,000
both 2 car garage + 4 Bedrooms — NOTHING SOLD 7860,000
$5435 more in Taxes CY 2024 or 38 incr

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

(Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment	Bedrooms	SQ ft
B 2427 U359	33 HAWTHORNE VILL Rd	839,000	5/14/2024	4		3200
32427 U349 *	11 HAWTHORNE VILL Rd	800,000	1/1/2024	3		3200
32427 U366	47 HAWTHORNE VILL Rd	857,000	10/1/2023	3		3288
32427 U349 *	11 HAWTHORNE VILL Rd	856,933	FALL 2024	3		3200
32427 U355	25 HAWTHORNE VILL Rd	825,000	12/1/2022	4		3200

* sold twice

SECTION H. **Certification by Party(ies) Applying**

Assessor Reasoning

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

0000B	02427	358		0000B-02427-358	31 HAWTHORNE VILL RD, Unit U-358	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47926	ASSESSED	1,069,400 /	1,069,400

PROPERTY LOCATION

31 HAWTHORNE VILL RD, Unit U-358
NASHUA, NH

OWNERSHIP

FITZPATRICK FAMILY REV TR, THE
FITZPATRICK, SEAN W & KIM M, TEES
31HAWTHORNE VILL RD, Unit 358
NASHUA, NH 03062

Occ | Type

PREVIOUS OWNER

FITZPATRICK, SEAN W &
FITZPATRICK KIM M
31HAWTHORNE VILL RD U-358
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1997 with a total of 2,294 square feet There are 1 living unit(s), 4 Baths, 8 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,069,400	0	0.00	0	1,069,400
Building Total	1,069,400	0	0.00	0	1,069,400
Parcel Total	1,069,400	0	0.00	0	1,069,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	466.17	Tot Val SF/Prcl	466.17

LEGAL DESCRIPTION

Desc: PL NR1704

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	1,069,400	0	0	0	1,069,400	1,069,400	Year End Roll 2024	12/12/2024
2023	FV	1021	783,500	0	0	0	783,500	783,500	Year End Roll 2023	12/05/2023
2022	FV	1021	783,500	0	0	0	783,500	783,500	Year End Roll 2022	11/15/2022
2021	FV	1021	558,500	0	0	0	558,500	558,500	System Roll for 2021	11/15/2021
2020	FV	1021	558,500	0	0	0	558,500	558,500	Year End Roll	11/12/2020
2019	FV	1021	558,500	0	0	0	558,500	558,500	Year End Roll	03/04/2020
2018	PATR	1021	540,700	0		0	540,700	540,700	Corrects for Assessor	01/09/2019
2017	FV	1021	458,800	0		0	458,800	458,800	Year End Roll	11/06/2017
2016	FV	1021	458,800	0		0	458,800	458,800	Year End Roll	11/16/2016
2015	FV	1021	454,400	0		0	454,400	454,400		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
FITZPATRICK, SEAN W &	9408-2953	W	01/12/2021	0	No		T	
BELLO, RANDALL G	8835-1353	W	03/04/2016	499,000	No	8	Q	JT
SPAIN, STEVEN J & DEBORAH M	6998-2135	W	07/21/2003	465,000	No			DO NOT CHANGE TO TX ADDRESS UNLE
GILBOA GOLF INC	5813-133	W	05/15/1997	275,000	No		6	
	5370-49	Q	09/18/1992	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
10/08/2020	20-3664	Mechanical Onl		10/21/2020	C	FURNACE AND A	
02/20/2018	201800414	ALTERATION -	40 500	10/07/2019	C		

ACTIVITIES

Date	Result	By
10/11/2024	No Change	Michelle Mayo
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (V(
02/01/2021	PA-34 Received	Lindsay Monag
10/21/2020	BPclsd no vr	Mike Castil o (V
10/13/2020	AERIAL V NC	Lindsay Monag
10/07/2019	Meas+1Visit	Doug R-KRT
07/31/2018	Field Review	Rob T-KRT
10/07/2003	SI mea&LC	Gary Turgiss
08/07/1998	Data Ver NOE	Gary Turgiss
04/28/1998	Meas+List	DM

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1037247 52423177
GIS Coord 2	75802 88945433
Insp Date	10/11/2024

PRINT

Date	Time
2/26/2025	2:06 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	B-2427
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	31
Code Date	
Code Status	
Nashua Ward	9
Assessor Map	CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0 00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW				Tot	0	Tot	0	Tot	0				

Disclaimer: This information is believed to be correct but is ... by no means ... and is not guaranteed.

ADD HDWD & CHNG KIT FROM AVG TO GD PER MLS GT16--REMOVE LAND SF-TOTAL SHOWN ON Z
ACCT-ADD CONDO INFO & CHNG FLR TO 25% CERM 7/09 ND--- FAIRWAY VIEW C5A UNIT, W/DRMR
INTERIOR UNIT WOB QUALIFIED SALE 2003 GT03 SALE EST-NO ENTRY GT03

Exterior Information

Type	55T - TOWNHOUSE		
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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor	3 - HARDWOO		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 %	

Bath Features

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

Other Features

Kitchens	1	G - GOOD
Add Kit	0	

Condo Information

Location	1 - INTERIOR
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	GD - Good	14.9
Functional		
Economic		
Special		
Override		
Total		14.9%

General Information

Grade	B - GOOD		
Year Blt	1997	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	14.9%
Size Adj	0.89167	Depr	186,927
Con Adj	1.02000	Depr'd Total	1,067,614
Adj Prc	$ 229.19	Juris Ft	1.0000
Grade Ft	1.30000	Spec. Features	$ 1,800
Other Feat	$ 81,969	Final Total	$ 1,069,400
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,069,400
LUC Ft	1.0000	Total $/SF	$ 466.17
Adj Tot (RCN)	1,254,541	Undepr $/SF	297.94700

UnSketched Subareas
FFL (2294)
BMT (110)
LLV (789)
GAR (453)
OFP (35)
WDK (160)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,294	2,294	2,294	2,294	229.19	525,762
GAR	GARAGE	453	453	0	0	80.22	36,340
LLV	LOWER LEVEL	789	789	0	0	103.14	81,377
OFP	OPEN FRM PRC	35	35	0	0	43.93	1,538
WDK	WOOD DECK	160	160	0	0	17.85	2,856
BMT	BASEMENT	110	110	0	0	57.30	6,303
	Building Totals	3,841	3,841	2,294	2,294		654,176
	Parcel Totals	3,841	3,841	2,294	2,294		654,176

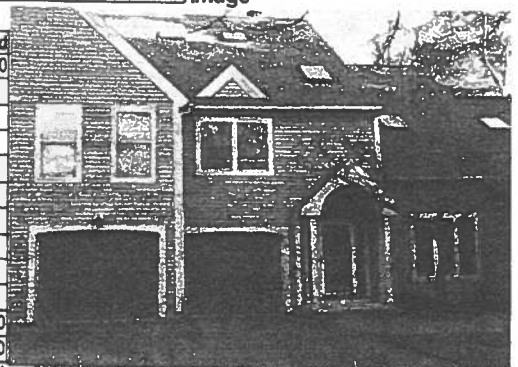
Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	1997	2,500.00	T	27%		1		1		1	1,800
	Building Totals				Yard Item Appr							Special Feature Appr					1,800	1,800
	Parcel Totals				Yard Item Appr							Special Feature Appr					1,800	1,800

Image



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THE CITY OF NASHUA

"The Gate City"

Administrative Services Division

Assessing Department

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 67 Hawthorne Vill Rd

Account: 47935 **Map/Lot:** 0000B-02427-376
Owner: CLIFFORD S OGLESBY III & ANNE E FRAZIER
Property Location: 67 HAWTHORNE VILL RD

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

The subject is a 2,294 SF condo unit with a finished walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayers provide a list of unit sales in the development. The taxpayer's estimate of value is $810,000 for the subject unit based on the May 5, 2023 purchase price of the unit, nearly one year prior to the April 1, 2024 effective date of value for the 2024 property tax year.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

Original 2024 Assessed Value:	$1,004,200
Recommended Revised Assessed Value:	$875,000
Abatement:	$2054.28

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

roperty Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
7 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
3 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
L HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
L3 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
L HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
L0 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
5 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
7 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
3 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
3 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47935
Address: 67 HAWTHORNE VILL RD, Unit U-376
Owner: OGLESBY, CLIFFORD S III FRAZIER, ANNE E
2024 Assessment: $1,004,200 **Applicant's Opinion of Value:** $810,000
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# 0000B-02427-376 Appeal Year Market Value $ $810,000.00

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

The property was sold on 5/5/2023 and is included in the list of comparable sales used in the 2024 revaluation. See attachment 1 with highlighted row.

The property's assessed value exceeds the market value on the assessment date. This is supported by recent comparable sales and by the comparable sales that were provided by the company that performed the 2024 revaluation. See attachment 2

Assessor Reasoning
The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Assessor Recommendation
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

0000B	02427	376		0000B-02427-376	67 HAWTHORNE VILL RD, Unit U-376	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47935	ASSESSED	1,004,200 /	1,004,200

PROPERTY LOCATION

67 HAWTHORNE VILL RD, Unit U-376
NASHUA, NH

OWNERSHIP

OGLESBY, CLIFFORD S III
FRAZIER, ANNE E
67 HAWTHRONE VILL RD U-376
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

PATTNI, RAMESH A
67 HAWTHORNE VILL RD U-376
NASHUA, NH 03062-0000

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 2,294 square feet. There are 1 living unit(s), 3 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	4 - NONE	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	0 - AVERAGE	Zone 3		
Street	8 - TYPICL			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,004,200	0	0.00	0	1,004,200
Building Total	1,004,200	0	0.00	0	1,004,200
Parcel Total	1,004,200	0	0.00	0	1,004,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	437.75	Tot Val SF/Prcl	437.75

LEGAL DESCRIPTION

HCRD 18928

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	1,004,200	0	0	0	1,004,200	1,004,200	Year End Roll 2024	12/12/2024
2023	FV	1021	737,600	0	0	0	737,600	737,600	Year End Roll 2023	12/05/2023
2022	FV	1021	737,600	0	0	0	737,600	737,600	Year End Roll 2022	11/15/2022
2021	FV	1021	521,600	0	0	0	521,600	521,600	System Roll for 2021	11/15/2021
2020	FV	1021	521,600	0	0	0	521,600	521,600	Year End Roll	11/12/2020
2019	FV	1021	521,600	0	0	0	521,600	521,600	Year End Roll	03/04/2020
2018	PATR	1021	521,600	0		0	521,600	521,600	Corrects for Assessor	01/09/2019
2017	FV	1021	443,700	0		0	443,700	443,700	Year End Roll	11/06/2017
2016	FV	1021	443,700	0		0	443,700	443,700	Year End Roll	11/16/2016
2015	FV	1021	443,700	0		0	443,700	443,700		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
PATTNI, RAMESH A	9699-1242	W	05/05/2023	810,000	No	7	Q	
PATTRI, RAMESH A & SEIDIA	8307-1381	Y	04/06/2011	0	No		Y	JT
MCKITTRICK, ROBERT A TRUSTEE	7416-1534	W	03/01/2005	502,533	No		Q	JT
PARLA, JOHN J & CHARLOTTE C	5973-1889	W	07/29/1998	288,500	No			
GILBOA GOLF INC	5706-69	W	04/02/1996	275,000	No		R	TIC W/RIGHTS OF SURVIVORSHIP
	5370-49	Q	09/18/1992	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
04/16/2024	24-1133	Mechanical Only		07/01/2024	C	REPLACE NG WA	
08/17/2020	20-2897	Mechanical Only		08/30/2020	C	AC UNIT	
01/29/2018	201800257	MECHANICAL (		03/07/2018	C		
01/08/2015	201500048	PLUMBING ONI		02/05/2015	C		
01/11/2010	201000048	MECHANICAL (		02/02/2010	C		

ACTIVITIES

Date	Result	By
02/07/2024	Meas+1Visit	Josh Berlo (VS
12/14/2023	Sales Review	Richard Vincen
10/21/2023	SI Quest Snt	Richard Vincen
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (VG
08/30/2020	BPclsd no vr	Mike Castillo (V
08/25/2020	AERIAL V NC	Lindsay Monag
07/31/2018	Field Review	Rob T-KRT
05/09/2012	Meas+List	Gary Turgiss
08/12/1998	Data Verfd	Gary Turgiss
08/10/1998	Data Ver NOE	Gary Turgiss

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1036984.17723177
GIS Coord 2	76454.81145433
Insp Date	02/07/2024

PRINT

Date	Time
1/14/2025	3:31 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	B-2427
Plan #	18928
PriorID1b	
PriorID2b	
PriorID3b	67
Code Date	
Code Status	
Nashua Ward	9
Assessor Map	CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000		Total SF/SM		0.00		Parcel LUC	1021 - CONDO NL			P. NBC Desc	SKYMED HAW		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 0000B-02427-376

2/24 SALES REVIEW - EST -ON INT. ADDED HARDWOOD, 2 OTHER FIX & CHNGD KIT FEOM AVG TO GOOD GT12 -- REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 7/09 ND---GOLF GREEN VIEW WOB C5A UNIT, W/DRMR, INTERIOR UNIT

Exterior Information

Type	55T - TOWNHOUSE		
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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor	3 - HARDWOO		30%
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	3	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	G - GOOD
Add Kit.	0	

Condo Information

Location	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

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

General Information

Grade	B - GOOD		
Year Blt	1995	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	18.9%
Size Adj	0.89167	Depr	233,611
Con Adj	1.01200	Depr'd Total	1,002,424
Adj Prc	$ 227.40	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,800
Other Feat	$ 74,819	Final Total	$ 1,004,200
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,004,200
LUC Ft.	1.0000	Total $/SF	$ 437.75
Adj Tot (RCN)	1,236,035	Undepr $/SF	295.62000

UnSketched Subareas
FFL (2294)
BMT (110)
LLV (789)
GAR (453)
OFP (35)
WDK (160)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,294	2,294	2,294	2,294	227.40	521,656
GAR	GARAGE	453	453	0	0	79.59	36,054
LLV	LOWER LEVEL	789	789	0	0	102.33	80,738
OFP	OPEN FRM PRC	35	35	0	0	43.93	1,538
WDK	WOOD DECK	160	160	0	0	17.85	2,856
BMT	BASEMENT	110	110	0	0	56.85	6,254
	Building Totals	3,841	3,841	2,294	2,294		649,095
	Parcel Totals	3,841	3,841	2,294	2,294		649,095

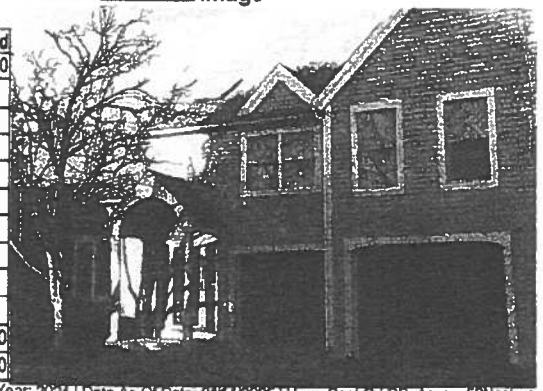
Res Breakdown

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1995	2,500.00	T	29%		1		1		1	1,800
	Building Totals				Yard Item Appr								Special Feature Appr				1,800	1,800
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,800	1,800

Image



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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 65 Hawthorne Vill Rd

Account: 47934 **Map/Lot:** 0000B-02427-375
Owner: ELLEN CALLAHAN REVOCABLE TRUST
ELLEN CALLAHAN, TRUSTEE
Property Location: 65 HAWTHORNE VILL RD

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

The subject is a 2,294 SF condo unit with a finished walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayers provide a list of unit sales in the development. The taxpayer's estimate of value is $825,000 for the subject unit based on the February 21, 2023 sale of 25 Hawthorne Village Rd for $825,000. This sale occurred more than one year prior to the April 1, 2024 date of value for the 2024 property tax year.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

Original 2024 Assessed Value:	$1,021,400
Recommended Revised Assessed Value:	$875,000
Abatement:	$2327.76

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

erty Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
AWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
AWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
AWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
AWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
AWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
AWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
AWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
AWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47934
Address: 65 HAWTHORNE VILL RD, Unit U-375
Owner: CALLAHAN, ELLEN REVOCABLE TRUST
2024 Assessment: $1,021,400 **Applicant's Opinion of Value:** $825,000
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# 0000B-02427-375$825, Appeal Year Market Value $825,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Please see attached list of recent sales / comp sales at the time of assesment.

My unit is most closely related to unit 25 Hawthorne Village Road.

This property's assesed value far exceeds the market value at the time of assesment.

I have attached a list of comp sales that include the date of assesment.

Also a list of recent sales to support the reason for an abatement, sales are not near the 1,021,400 assesment

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents
Please see the attached sheet for comp sales.			

Assessor Reasoning

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Assessor Recommendation

Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

000B	02427	375		0000B-02427-375	65 HAWTHORNE VILL RD, Unit U-375	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
heet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47934	ASSESSED	1,021,400 /	1,021,400

ROPERTY LOCATION

5 HAWTHORNE VILL RD, Unit U-375
ASHUA, NH

WNERSHIP

ALLAHAN, ELLEN REVOCABLE TRUST
ALLAHAN, ELLEN TRUSTEE
5 HAWTHORNE VILL RD, Unit 375
ASHUA, NH 03062

		Type	
oc			

REVIOUS OWNER

ALLAHAN, ELLEN D
5 HAWTHORNE VILL RD U-375
ASHUA, NH 03062-2284

ARRATIVE DESCRIPTION

his parcel contains 0.00000 SF of land mainly classified as ONDO NL It has 1 building(s) first built in 1995 with a total of 294 square feet. There are 1 living unit(s), 4 Baths, 8 Rooms, id 4 Bdrms

THER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

ROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	4 - NONE	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	0 - AVERAGE	Zone 3		
Street	8 - TYPICL			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,021,400	0	0.00	0	1,021,400
Building Total	1,021,400	0	0.00	0	1,021,400
Parcel Total	1,021,400	0	0.00	0	1,021,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	445.25	Tot Val SF/Prcl	445.25

LEGAL DESCRIPTION

Desc: PL NR1704

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	1,021,400	0	0	0	1,021,400	1,021,400	Year End Roll 2024	12/12/2024
2023	FV	1021	751,800	0	0	0	751,800	751,800	Year End Roll 2023	12/05/2023
2022	FV	1021	751,800	0	0	0	751,800	751,800	Year End Roll 2022	11/15/2022
2021	FV	1021	534,500	0	0	0	534,500	534,500	System Roll for 2021	11/15/2021
2020	FV	1021	534,500	0	0	0	534,500	534,500	Year End Roll	11/12/2020
2019	FV	1021	534,500	0	0	0	534,500	534,500	Year End Roll	03/04/2020
2018	PATR	1021	534,500	0		0	534,500	534,500	Corrects for Assessor	01/09/2019
2017	FV	1021	453,100	0		0	453,100	453,100	Year End Roll	11/06/2017
2016	FV	1021	453,100	0		0	453,100	453,100	Year End Roll	11/16/2016
2015	FV	1021	453,100	0		0	453,100	453,100		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
CALLAHAN, ELLEN D	9503-1068	Q	07/27/2021		No		T	
BROWN FAMILY REV TRUST	9111-1374	W	09/21/2018	530,000	No	8	Q	
BROWN, MICHAEL ARTHUR &	8930-2505	W	12/22/2016	0	No		T	
FAMULARO, JOSEPH R &	8413-1493	W	04/05/2012	445,000	No	8	Q	JT
GILBOA GOLF INC	5764-943	W	10/31/1996	275,000	No			
	5370-49	Q	09/18/1992	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
01/06/2023	23-0050	Mechanical Onl		01/09/2023	C	1 FURNACE	
08/18/2016	201602488	MECHANICAL (		09/06/2016	C		

ACTIVITIES

Date	Result	By
10/15/2024	No Change	Angela Silva (V
01/09/2023	BPclsd no vr	Greg Turgiss
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (V(
07/31/2018	Field Review	Rob T-KRT
08/12/1998	Data Verfd	Gary Turgiss
08/10/1998	Data Ver NOE	Gary Turgiss
04/18/1996	Meas+1Visit	DM
04/10/1995	Meas+List	AH

Patriot PROPERTIES INC

User Account
GIS Coord 1
1037008.15823177
GIS Coord 2
76430.71845433
Insp Date
10/15/2024

PRINT

Date	Time
1/14/2025	3:57 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
65
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

AND 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
021	CONDO NL	1	0		SF	SITE	1		0	0	SKY2	0								0			0	19	1	0	
	Total AC/HA		0.0000		Total SF/SM		0.00		Parcel LUC	1021 - CONDO NL			P. NBC Desc	SKYMED HAW		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 0000B-02427-375

CHNGD 1 BATH & KIT FROM AVG TO GOOD PER MLS GT12 – REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- BLACK GRANITE IN FOYER GOLF GREEN VIEW C5A UNIT, W/DRMR INTERIOR UNIT WOB

Exterior Information

Type	55T - TOWNHOUSE		
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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		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 %	

Bath Features

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

Other Features

Kitchens	1	G - GOOD
Add Kit.	0	

Condo Information

Location	1 - INTERIOR
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

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

General Information

Grade	B - GOOD		
Year Blt	1995	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	18.9%
Size Adj	0.89167	Depr	237,604
Con Adj	1.02000	Depr'd Total	1,019,561
Adj Prc	$ 229.19	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,800
Other Feat	$ 83,919	Final Total	$ 1,021,400
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,021,400
LUC Ft.	1.0000	Total $/SF	$ 445.25
Adj Tot (RCN)	1,257,165	Undepr $/SF	297.94700

UnStretched Subareas
FFL (2294)
BMT (110)
LLV (789)
GAR (453)
OFP (35)
WDK (160)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,294	2,294	2,294	2,294	229.19	525,762
GAR	GARAGE	453	453	0	0	80.22	36,340
LLV	LOWER LEVEL	789	789	0	0	103.14	81,377
OFP	OPEN FRM PRC	35	35	0	0	43.93	1,538
WDK	WOOD DECK	160	160	0	0	17.85	2,856
BMT	BASEMENT	110	110	0	0	57.30	6,303
	Building Totals	3,841	3,841	2,294	2,294		654,176
	Parcel Totals	3,841	3,841	2,294	2,294		654,176

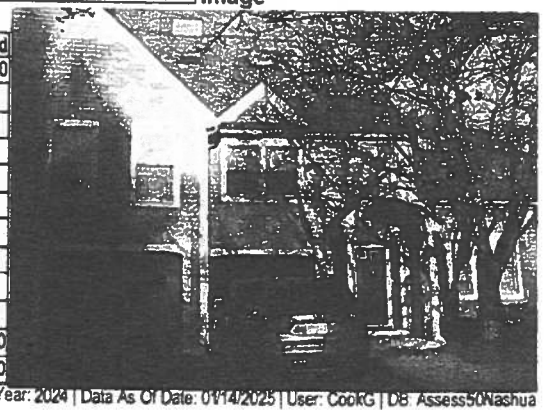
Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPL	FIREPLACE	A	S	1	1.00	A	AV	1996	2,500.00	T	28%		1		1		1	1,800
	Building Totals				Yard Item Appr								Special Feature Appr				1,800	1,800
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,800	1,800

Image



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THE CITY OF NASHUA

"The Gate City"

Administrative Services Division

Assessing Department

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 131 Hawthorne Vill Rd

Account: 47954 **Map/Lot:** 0000B-02427-407
Owner: JEFFREY C & J AINSLEE MACHAFFIE
Property Location: 131 HAWTHORNE VILL RD

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

The subject is a 2,294 SF condo unit with a finished walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayers provide a list of unit sales in the development. The taxpayer's estimate of value is $820,000 for the subject unit.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

Original 2024 Assessed Value:	$1,015,100
Recommended Revised Assessed Value:	$875,000
Abatement:	$2227.59

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
-	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47954
Address: 131 HAWTHORNE VILL RD, Unit U-407
Owner: MACHAFFIE, JEFFREY C & MACHAFFIE, J AINSLEE
2024 Assessment: $1,015,100 **Applicant's Opinion of Value:** $820,000
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# 02427 Appeal Year Market Value $ 820,000

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

We have watched the current sales in our neighborhood and the highest comparable sale was nowhere near a million dollars. Please see attached document of recent sales.

Please consider our tax abatement on "Good Cause" based on an assessment disproportionate to "market value" We purchased the property 07/2018 for $561,000. Assessed at $528,500 in 2018 then increased to $746,100 which was acceptable based on the market boom. This year we are assessed at $1,015,000. This property is 23 years old and we have not updated since we lived here.

*see attached market data used by Vision for the 2024 revalvatio

Assessor Reasoning
The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Assessor Recommendation
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

0000B	02427	407		0000B-02427-407	131 HAWTHORNE VILL RD, Unit U-407	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47954	ASSESSED	1,015,100 /	1,015,100

PROPERTY LOCATION

131 HAWTHORNE VILL RD, Unit U-407
NASHUA, NH

OWNERSHIP

MACHAFFIE, JEFFREY C &
MACHAFFIE, J AINSLEE
131 HAWTHORNE VILL RD U-407
NASHUA, NH 03062-0000

Occ | Type

PREVIOUS OWNER

HARRISON, PETER J &
HARRISON, DONNA M
131 HAWTHORNE VILL RD U-407
NASHUA, NH 03062-0000

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 2,294 square feet. There are 1 living unit(s), 3 Baths, 1 Half Bath, 8 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,015,100	0	0.00	0	1,015,100
Building Total	1,015,100	0	0.00	0	1,015,100
Parcel Total	1,015,100	0	0.00	0	1,015,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	442.50	Tot Val SF/Prcl	442.50

LEGAL DESCRIPTION

Desc: PL NR1704

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	1,015,100	0	0	0	1,015,100	1,015,100	Year End Roll 2024	12/12/2024
2023	FV	1021	746,100	0	0	0	746,100	746,100	Year End Roll 2023	12/05/2023
2022	FV	1021	746,100	0	0	0	746,100	746,100	Year End Roll 2022	11/15/2022
2021	FV	1021	528,500	0	0	0	528,500	528,500	System Roll for 2021	11/15/2021
2020	FV	1021	528,500	0	0	0	528,500	528,500	Year End Roll	11/12/2020
2019	FV	1021	528,500	0	0	0	528,500	528,500	Year End Roll	03/04/2020
2018	PATR	1021	528,500	0		0	528,500	528,500	Corrects for Assessor	01/09/2019
2017	FV	1021	444,400	0		0	444,400	444,400	Year End Roll	11/06/2017
2016	FV	1021	444,400	0		0	444,400	444,400	Year End Roll	11/16/2016
2015	FV	1021	444,400	0		0	444,400	444,400		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
HARRISON, PETER J &	9091-0169	W	07/16/2018	561,000	No	8	Q	JT
ACKERMANN, JOSEPH J	7736-1218	W	09/11/2006	575,067	No		Q	JT
SANTOS, JOANNE C	6504-2441	FI	10/16/2001	452,533	No		1	
GILBOA GOLF INC	5662-725	W	10/05/1995	305,000	No		R	JOANNE DECEASED 6/01
	5370-49	Q	09/18/1992	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/25/2024	24-1875	Mechanical Onl		07/09/2024	C	FURNACE, A/C C	
03/22/2017	201700727	MECHANICAL (		04/17/2017	C		
09/16/2010	201001492	PORCH - RES	18,000	04/13/2011	C		

ACTIVITIES

Date	Result	By
10/02/2024	No Change	Nick Smith (VG
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (V(
08/01/2018	MLS VERIFIED	Gary Turgiss
07/31/2018	Field Review	Rob T-KRT
04/12/2011	Meas/Info Dr	Gary Turgiss
08/12/1998	Data Ver NOE	Gary Turgiss
04/18/1996	Meas+1Visit	DM

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1037035.85123177
GIS Coord 2
75822 89045433
Insp Date
10/02/2024

PRINT

Date	Time
3/3/2025	10:16 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
131
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW				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 0000B-02427-407

ADD OTHR FIX, CHG KIT FORM AVG TO GD PER MLS MM18---CHNG WDK TO OSP GT11---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- FAIRWAY VIEW WOB TO PTO = BRICK UNDER WDK C5A INTERIOR UNIT W/DRMR

Exterior Information

Type	55T - TOWNHOUSE		
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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		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 %	

Bath Features

Full Bath	3	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	1	A - AVERAGE	

Other Features

Kitchens	1	G - GOOD	
Add Kit	0		

Condo Information

Location	I - INTERIOR		
Tot Units			
Floor			
% Own			
Name	SKY2 - SKYMED		

Depreciation

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

General Information

Grade	B - GOOD		
Year Blt	1995	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	18.9%
Size Adj	0.89167	Depr	236,142
Con Adj	1.02000	Depr'd Total	1,013,284
Adj Prc	$ 229.19	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,800
Other Feat	$ 74,169	Final Total	$ 1,015,100
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,015,100
LUC Ft.	1.0000	Total $/SF	$ 442.50
Adj Tot (RCN)	1,249,426	Undepr $/SF	297.94700

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,294	2,294	2,294	2,294	229.19	525,762
GAR	GARAGE	453	453	0	0	80.22	36 340
LLV	LOWER LEVEL	789	789	0	0	103.14	81,377
OFP	OPEN FRM PRC	35	35	0	0	43.93	1,538
OSP	OPN SCN PRCH	160	160	0	0	28.55	4,568
PAT	PATIO	112	112	0	0	12.18	1,364
BMT	BASEMENT	110	110	0	0	57.30	6,303
	Building Totals	3,953	3,953	2,294	2,294		657,252
	Parcel Totals	3,953	3,953	2,294	2,294		657,252

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	8	3
Bld Total	1	8	3
Prcl Total	1	8	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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1995	2,500.00	T	29%		1		1		1	1,800
	Building Totals				Yard Item Appr								Special Feature Appr				1,800	1,800
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,800	1,800

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: Robert J. Gagne, Assessor Supervisor

Date: August 7, 2025

Re: Abatement Recommendation / 97 Hawthorne Vill Rd

Account: 46735 **Map/Lot:** 0000B-02427-390
Owner: THE TICHES ONE FAMILY TR
TIMOTHY C TICHES JR & RENEE A TICHES, TRUSTEES
Property Location: 97 HAWTHORNE VILL RD

Reasons for abatement recommendation:
The applicant's basis for the abatement request is due to overassessment.
The subject is a 2,294 SF condo unit with a finished walkout basement in section "SKY2" of the Skymeadow condo development. The taxpayers provide a list of unit sales in the development. The taxpayer's estimate of value is $830,000 for the subject unit.

The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Conclusion:
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

Original 2024 Assessed Value:	$1,011,600
Recommended Revised Assessed Value:	$875,000
Abatement:	$2171.94

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
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-	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 46735
Address: 97 HAWTHORNE VILL RD, Unit U-390
Owner: TICHES ONE FAMILY TR, THE
2024 Assessment: $1,011,600 **Applicant's Opinion of Value:** $830,000
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# 0000B-02427-390 Appeal Year Market Value $ 830,000

Street Number	Street Name	Composite Land Use	Sale Date	Sale Price	Property ID	Parcel ID
37	HAWTHORNE VILL	1021 - CONDO NL	3/11/2024	$ 695,000.00	47929	0000B-02427-361
39	HAWTHORNE VILL	1021 - CONDO NL	3/18/2024	$ 770,000.00	47930	0000B-02427-362
41	HAWTHORNE VILL	1021 - CONDO NL	2/16/2024	$ 749,934.00	47931	0000B-02427-363
56	HAWTHORNE VILL	1021 - CONDO NL	5/31/2023	$ 700,000.00	47968	0000B-02427-420
67	HAWTHORNE VILL	1021 - CONDO NL	5/5/2023	$ 810,000.00	47935	0000B-02427-376
71	HAWTHORNE VILL	1021 - CONDO NL	3/14/2024	$ 815,000.00	47937	0000B-02427-378
93	HAWTHORNE VILL	1021 - CONDO NL	9/15/2023	$ 800,000.00	46733	0000B-02427-388

Below is recent sales data for similar properties

Address	Total SQFT	Location in building	Date Sold	Sale Price
25 Hawthorne Village Rd	3200	Middle	12/1/2022	$825,000
125 Hawthorne Village Rd	3129	End	3/10/2022	$820,000
67 Hawthorne Village Rd	2294	Middle	5/5/2023	$810,000
47 Hawthorne Village Rd	3288	End	10/1/2023	$857,000
33 Hawthorne Village Rd	3200	Middle	5/14/2024	$875,000
11 Hawthorne Village Rd	3200	End	8/?/2024	$856,933

Assessor Reasoning
The City has conducted independent research for sales in the SKY2 development (list attached). The City has determined that the best indicator of value for the subject unit is the sale of 33 Hawthorne Village Rd on May 14, 2024 for $875,000. It, like the subject, is a 2,294 SF with a finished walkout basement. We recommend an abatement be granted to a revised assessed value of $875,000 for the subject unit.

Assessor Recommendation
Based on the market data reviewed, an abatement is warranted to a revised assessed value of **$875,000**.

0000B	02427	390		0000B-02427-390	97 HAWTHORNE VILL RD, Unit U-390	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 46735	ASSESSED	1,011,600 /	1,011,600

PROPERTY LOCATION

97 HAWTHORNE VILL RD, Unit U-390
NASHUA, NH

OWNERSHIP

TICHES ONE FAMILY TR, THE
TICHES, TIMOTHY C JR & RENEE A, TEES
97 HAWTHORNE VILL RD U-390
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

HILL, CHRISTINE
97 HAWTHORNE VILL RD U-390
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1993 with a total of 2,294 square feet. There are 1 living unit(s), 4 Baths, 8 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	1,011,600	0	0.00	0	1,011,600
Building Total	1,011,600	0	0.00	0	1,011,600
Parcel Total	1,011,600	0	0.00	0	1,011,600
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	440.98	Tot Val SF/Prcl	440.98

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	1,011,600	0	0	0	1,011,600	1,011,600	Year End Roll 2024	12/12/2024
2023	FV	1021	742,200	0	0	0	742,200	742,200	Year End Roll 2023	12/05/2023
2022	FV	1021	742,200	0	0	0	742,200	742,200	Year End Roll 2022	11/15/2022
2021	FV	1021	530,000	0	0	0	530,000	530,000	System Roll for 2021	11/15/2021
2020	FV	1021	530,000	0	0	0	530,000	530,000	Year End Roll	11/12/2020
2019	FV	1021	530,000	0	0	0	530,000	530,000	Year End Roll	03/04/2020
2018	PATR	1021	530,000	0		0	530,000	530,000	Corrects for Assessor	01/09/2019
2017	FV	1021	446,700	0		0	446,700	446,700	Year End Roll	11/06/2017
2016	FV	1021	444,600	0		0	444,600	444,600	Year End Roll	11/16/2016
2015	FV	1021	444,600	0		0	444,600	444,600		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
HILL, CHRISTINE	8982-2488	W	06/30/2017	535,000	No	8	Q	
HILL, W MICHAEL &	8971-2914	W	05/30/2017	0	No		38	
TINSLEY, E PAUL	8131-0927	W	09/02/2009	535,000	No		Q	JT
NATALE, GERALDINE J & RALPH	7879-2102	W	07/26/2007	550,000	No		Q	
GILBOA GOLF INC. % THE IRON RI	5560-777	W	06/30/1994	325,000	No			SB
	5370-49	Q	09/18/1992	0	No			RS-RE 41207

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/16/2020	20-4201	Mechanical Onl		11/30/2020	C	1 WATER HEATE	
03/21/2012	201200466	PLUMBING ON		04/10/2012	C		
09/13/2011	201101636	MECHANICAL C		10/04/2011	C		
08/01/2007	200701289	ELEC/MECH/PL		11/27/2007	C		

ACTIVITIES

Date	Result	By
10/17/2024	No Change	Michelle Mayo
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (V
11/30/2020	AERIAL V NC	Lindsay Monag
11/30/2020	BPclsd no vr	Mike Castillo (V
07/31/2018	Field Review	Rob T-KRT
05/17/2018	Sales Review	Kevin L -KRT
06/30/2017	MLS VERIFIED	Gary Turgiss
11/27/2007	BP Prop Ins	Noreen Duxbur
08/18/1998	Data Verfd	Gary Turgiss
08/11/1998	Data Ver NOE	Gary Turgiss

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1036457.34223177
GIS Coord 2	76181.31345433
Insp Date	10/17/2024

PRINT

Date	Time
1/21/2025	10:56 am

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	B-2427
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	97
Code Date	
Code Status	
Nashua Ward	9
Assessor Map	CG485

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	SKY2	0								0			0	19	1	0	

Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P. NBC Desc	SKYMED HAW	Tot	0	Tot	0	Tot	0

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

CHNGD 3/4 BATH FROM AVG TO GOOD PER MLS GT17 -- REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- C5A UNIT, W/DRMR, INTERIOR UNIT NO WOB FAIRWAY/PART GREEN VIEW

UnSketched Subareas
FFL (2294)
BMT (110)
LLV (789)
GAR (453)
OFP (35)
WDK (160)

Exterior Information

Type	55T - TOWNHOUSE		
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	4	A - AVERAGE
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	0	
Add 1/2	0	
Other Fix	1	G - GOOD

Other Features

Kitchens	1	G - GOOD
Add Kit	0	

Depreciation

Phys Con	AV - Average	20.1
Functional		
Economic		
Special		
Override		
Total		20.1%

General Information

Grade	B - GOOD		
Year Blt	1993	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	0		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Condo Information

Location	1 - INTERIOR
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Calc Ladder

Base Rate	252.00	Depr %	20.1%
Size Adj	0.89167	Depr	254,052
Con Adj	1.03000	Depr'd Total	1,009,888
Adj Prc	$ 231.44	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,700
Other Feat	$ 80,669	Final Total	$ 1,011,600
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 1,011,600
LUC Ft.	1.0000	Total $/SF	$ 440.98
Adj Tot (RCN)	1.263,940	Undepr $/SF	300.87200

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	2,294	2,294	2,294	2,294	231.44	530,923
GAR	GARAGE	453	453	0	0	81.00	36,693
LLV	LOWER LEVEL	789	789	0	0	104.15	82,174
OFP	OPEN FRM PRC	35	35	0	0	43.93	1,538
WDK	WOOD DECK	160	160	0	0	17.85	2,856
BMT	BASEMENT	110	110	0	0	57.86	6,365
	Building Totals	3,841	3,841	2,294	2,294		660,549
	Parcel Totals	3,841	3,841	2,294	2,294		660,549

Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FPL	FIREPLACE	A	S	1	1.00	A	AV	1993	2,500.00	T	31%		1		1		1	1,700
	Building Totals				Yard Item Appr								Special Feature Appr				1,700	1,700
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,700	1,700

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: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 3 Testament Cir / Papineau

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

The subject is a 1,708 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

17 Craftsman Ln, a 1,708 SF unit, originally sold for $674,900 on July 29, 2022 and resold for $799,000 on July 7, 2025. The 18.4% increase in value over the 35.5-month period indicates an annual rate of appreciation of approximately 6%. Applying that rate of appreciation to the sold unit from the date of the original sale on July 29, 2022 to the April 1, 2024 effective date of value for the 2024 revaluation results in an indication of value of $742,400 for a 1,708 SF unit (base unit, no extras or deletion of features) for the 2024 tax year. The assessed value for such a unit in the 2024 tax year was $861,700. A reduction is warranted.

NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit included 1,010 SF of basement finished area. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $772,600 for this unit.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$772,600**.

Account: 52564 **Map/Lot:** 0000D-00023-11

Owner: ALICIA M PAPINEAU

Property Location: 3 TESTAMENT CIR

Original 2024 Assessed Value: $896,400

Recommended Revised Assessed Value: $772,600

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: $1968.42

Abatement Information Sheet

Account Number: 52564
Address: 3 TESTAMENT CIR, Unit 11
Owner: PAPINEAU, ALICIA M
2024 Assessment: $772,600 **Applicant's Opinion of Value:** $779,216
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# D-23-11 Appeal Year Market Value $779,216

Town Parcel ID# _____ Appeal Year Market Value $_____

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

See attached

SECTION E. Reasons for Abatement Application

I am appealing my home valuation as disproportionate based on (1) my certified home appraisal (2) the level of assessment (3) proximal home sales within the assessment window and (4) recent home sales outside the assessment period.

Assessor Reasoning

For the 2024 property tax year, the subject unit included 1,010 SF of basement finished area. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $772,600 for this unit.

Assessor Recommendation

Based on the above analysis, an abatement is warranted to a revised assessed value of **$772,600**.

0000D	00023	11		0000D-00023-11	3 TESTAMENT CIR, Unit 11	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52564	ASSESSED	896,400 /	896,400

PROPERTY LOCATION

3 TESTAMENT CIR, Unit 11
NASHUA, NH

OWNERSHIP

PAPINEAU, ALICIA M
3 TESTAMENT CIR U-11
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2023 with a total of 1 708 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	896,400	0	0.00	0	896,400
Building Total	896,400	0	0.00	0	896,400
Parcel Total	896,400	0	0.00	0	896,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	524.82	Tot Val SF/Prcl	524.82

LEGAL DESCRIPTION

HCRD 41666
See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	896,400	0	0	0	896,400	896,400	Year End Roll 2024	12/12/2024
2023	FV	1021	705,600	0	0	0	705,600	705,600	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9691-185	W	03/29/2023	712,000	No	8	Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/16/2022	21-3357-04	Plumbing Only		11/18/2022	C	13 FIXTURES/ WA	
11/16/2022	21-3357-05	Mechanical Only		11/18/2022	C		
09/26/2022	21-3357-03	Mechanical Only		09/28/2022	C	FACTORY FIREP	
05/25/2022	21-3357-02	Electrical Only		05/27/2022	C	TEMP SERVICE V	
05/25/2022	21-3357-01	Mechanical Only		05/27/2022	C	FURNACE AND A	
08/04/2021	21-3357	Res 1 Family D	175,000	02/01/2023	C	3 TESTAMENT CI	03/01/2022

ACTIVITIES

Date	Result	By
10/10/2024	No Change	Dave Mackie (V
10/01/2023	MLS VERIFIED	Richard Vincen
01/30/2023	Meas+List	Jessica Marcha
06/28/2022	Field Review	Sandra Schmu
03/01/2022	BP Prop Ins	Terri Sullivan (V
11/22/2021	BP Prop Ins	Adam Natal (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account	
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GIS Coord 2	75364.83020433
Insp Date	10/10/2024

PRINT

Date	Time
3/5/2025	10:09 am

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	D-23
Plan #	41666
PriorID1b	
PriorID2b	
PriorID3b	
Code Date	
Code Status	
Nashua Ward	5
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
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	

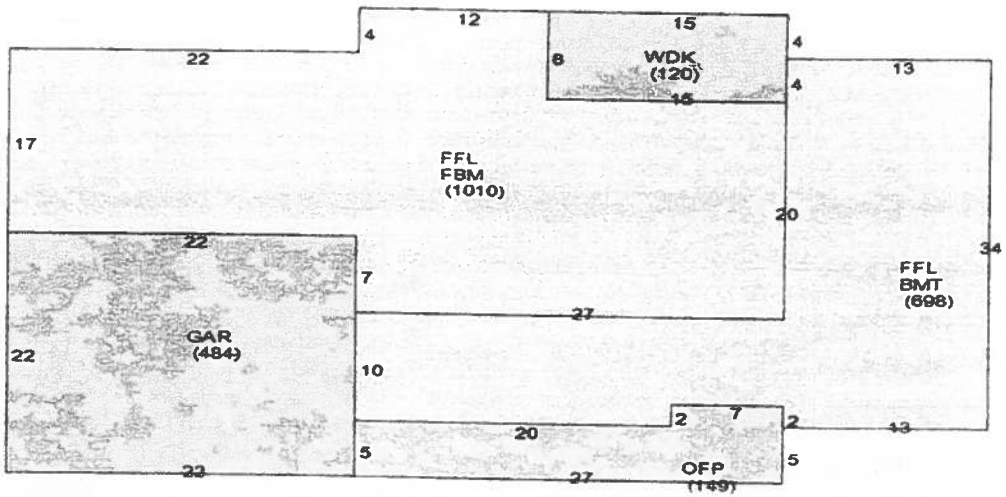
Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P. NBC Desc	TERRELL FAR	Tot	0	Tot	0	Tot	0

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

Comments

Parcel ID 0000D-00023-11

enter building details, new pic, Close BP. JM23---NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L	
Stry Hght	1 - 1 STORY	
(Liv) Units	1 Tot 1	
Found	1 - CONCRETE	
Frame	1 - WOOD	
P. Wall	4 - VINYL	
Sec Wall		50%
Roof Str	1 - GABLE	
Roof Cvr	1 - ASPHALT	
Color	BROWN	

Interior Information

Avg Ht / Fl		
P. Int Wall	1 - DRYWALL	
Sec Int Wall		
Partition	T - TYPICAL	
P Floor	3 - HARDWOOD	
Sec Floor	15 - CARPET	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	1	
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	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2023	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.94028	Depr	18,242
Con Adj	1.02000	Depr'd Total	893,860
Adj Prc	$ 244.57	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 47,408	Final Total	$ 896,400
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3000	Assessed Val	$ 896,400
LUC Ft.	1.0000	Total $/SF	$ 524.82
Adj Tot (ECN)	912,102	Undepr $/SF	269.02700

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,708	1,708	1,708	1,708	244.57	417,726
GAR	GARAGE	484	484	0	0	85.60	41,430
OFP	OPEN FRM PRC	149	149	0	0	27.53	4,102
WDK	WOOD DECK	120	120	0	0	19.55	2,346
BMT	BASEMENT	698	698	0	0	61.14	42,676
FBM	FINISHED BMT	1,010	1,010	0	0	85.60	86,456
	Building Totals	4,169	4,169	1,708	1,708		594,736
	Parcel Totals	4,169	4,169	1,708	1,708		594,736

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2023	2,500.00	T	2%		1		1		1	2,500
	Building Totals				Yard Item Appr							Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr							Special Feature Appr					2,500	2,500

Image

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

0000D	00023	11		0000D-00023-11	3 TESTAMENT CIR, Unit 11	Nashua			
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52564		ASSESSED	772,600 / 772,600

PROPERTY LOCATION

3 TESTAMENT CIR, Unit 11
NASHUA, NH

OWNERSHIP

PAPINEAU, ALICIA M
3 TESTAMENT CIR U-11
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2023 with a total of 1,708 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	772,600	0	0.00	0	772,600
Building Total	772,600	0	0.00	0	772,600
Parcel Total	772,600	0	0.00	0	772,600
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	452.34	Tot Val SF/Prcl	452.34

LEGAL DESCRIPTION

HCRD 41666
See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	896,400	0	0	0	896,400	896,400	Year End Roll 2024	12/12/2024
2023	FV	1021	705,600	0	0	0	705,600	705,600	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9691-185	W	03/29/2023	712,000	No	8	Q	MLS 4906718

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/16/2022	21-3357-04	Plumbing Only		11/18/2022	C	13 FIXTURES/ WA	
11/16/2022	21-3357-05	Mechanical Only		11/18/2022	C		
09/26/2022	21-3357-03	Mechanical Only		09/28/2022	C	FACTORY FIREP	
05/25/2022	21-3357-02	Electrical Only		05/27/2022	C	TEMP SERVICE V	
05/25/2022	21-3357-01	Mechanical Only		05/27/2022	C	FURNACE AND A	
08/04/2021	21-3357	Res 1 Family D	175,000	02/01/2023	C	3 TESTAMENT CI	03/01/2022

ACTIVITIES

Date	Result	By
08/12/2025	ABATE ADJUST	Robert Gagne
10/10/2024	No Change	Dave Mackie (V
10/01/2023	MLS VERIFIED	Richard Vincen
01/30/2023	Meas+List	Jessica Marcha
06/28/2022	Field Review	Sandra Schmu
03/01/2022	BP Prop Ins	Terri Sullivan (V
11/22/2021	BP Prop Ins	Adam Natal (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1021714.82448177
GIS Coord 2
75364.83020433
Insp Date
10/10/2024

PRINT

Date	Time
8/12/2025	11:49 am

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41666
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

LAND SECTION

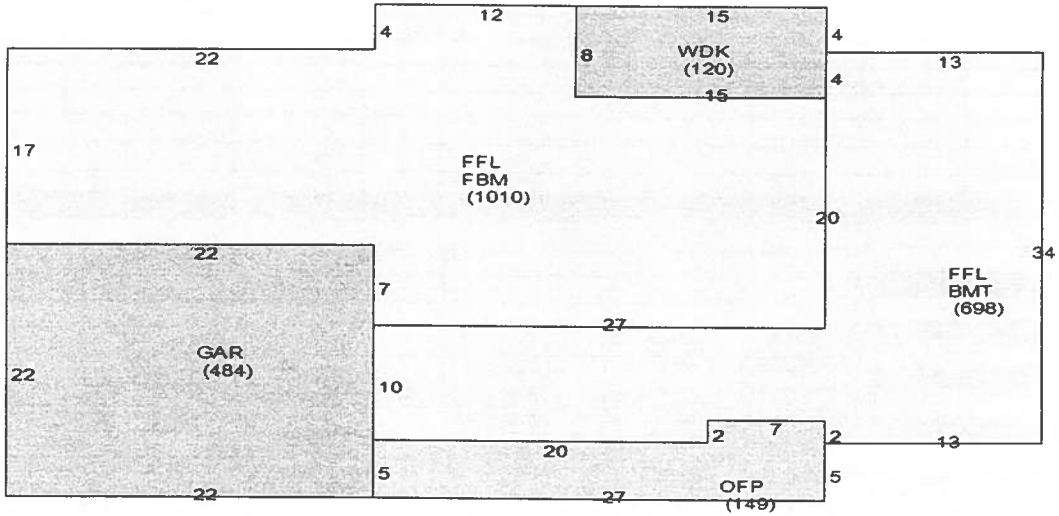
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR					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 0000D-00023-11

enter building details, new pic, Close BP. JM23---NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			50%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	BROWN		

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	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2023	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	15 - CARPET		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	1		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.94028	Depr	15,716
Con Adj	1.02000	Depr'd Total	770,095
Adj Prc	$ 244.57	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 47,408	Final Total	$ 772,600
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val	$ 772,600
LUC Ft.	1.0000	Total $/SF	$ 452.34
Adj Tot (RCN)	785,811	Undepr $/SF	269.02700

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,708	1,708	1,708	1,708	244.57	417,726
GAR	GARAGE	484	484	0	0	85.60	41,430
OFP	OPEN FRM PRC	149	149	0	0	27.53	4,102
WDK	WOOD DECK	120	120	0	0	19.55	2,346
BMT	BASEMENT	698	698	0	0	61.14	42,676
FBM	FINISHED BMT	1,010	1,010	0	0	85.60	86,456
	Building Totals	4,169	4,169	1,708	1,708		594,736
	Parcel Totals	4,169	4,169	1,708	1,708		594,736

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2023	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
	Building Totals				Yard Item Appr						Special Feature Appr						2,500	2,500
	Parcel Totals				Yard Item Appr						Special Feature Appr						2,500	2,500

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: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 17 Vista Way / Mayo & Griffin

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

The subject is a 1,708 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

17 Craftsman Ln, a 1,708 SF unit, originally sold for $674,900 on July 29, 2022 and resold for $799,000 on July 7, 2025. The 18.4% increase in value over the 35.5-month period indicates an annual rate of appreciation of approximately 6%. Applying that rate of appreciation to the sold unit from the date of the original sale on July 29, 2022 to the April 1, 2024 effective date of value for the 2024 revaluation results in an indication of value of $742,400 for a 1,708 SF unit (base unit, no extras or deletion of features) for the 2024 tax year. The assessed value for such a unit in the 2024 tax year was $861,700. A reduction is warranted.

NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit was a typical base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $742,800 for this unit.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$742,800**.

Account: 52570 **Map/Lot:** 0000D-00023-17

Owner: ANDREW CARLTON MAYO & JOAN THERESE GRIFFIN

Property Location: 17 VISTA WAY

Original 2024 Assessed Value: $861,700

Recommended Revised Assessed Value: $742,800

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: $ 1890.51

Abatement Information Sheet

Account Number: 52570
Address: 17 VISTA WAY
Owner: MAYO, ANDREW CARLTON GRIFFIN, JOAN THERESE
2024 Assessment: $861,700 **Applicant's Opinion of Value:** $723,000
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# 00052570 (0000D-00023-17) Appeal Year Market Value $ 723,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Please refer to the attached DND Appraisal Service opinion of fair market value as of 4/1/24 which is $723,000 .

The assessed value is greater than the current market value as of April 1, 2024 as per attached 4/1/24 market appraisal by DND Appraisal Service.

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

Please refer to the attached April 1, 2024 market value appraisal report by DND Appraisal Service for comparable properties, as well as the supplemental addendum .

Assessor Reasoning
For the 2024 property tax year, the subject unit was a typical base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $742,800 for this unit.

Assessor Recommendation
Based on the above analysis, an abatement is warranted to a revised assessed value of **$742,800**.

0000D	00023	17		0000D-00023-17	17 VISTA WAY, Unit 17	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52570	ASSESSED	861,700 /	861,700

PROPERTY LOCATION

17 VISTA WAY, Unit 17
NASHUA, NH

OWNERSHIP

MAYO, ANDREW CARLTON
GRIFFIN, JOAN THERESE
17 VISTA WAY
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,708 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	861,700	0	0.00	0	861,700
Building Total	861,700	0	0.00	0	861,700
Parcel Total	861,700	0	0.00	0	861,700
Source	0 - Mkt Adj Cost	Tot.Val SF/Bld	504.51	Tot Val SF/Prcl	504.51

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41391 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	861,700	0	0	0	861,700	861,700	Year End Roll 2024	12/12/2024
2023	FV	1021	679,000	0	0	0	679,000	679,000	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9662-841	W	10/26/2022	679,934	No	8	Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/14/2022	22-0162-04	Mechanical Only		07/19/2022	C	1 FURNACE/ AC U	
06/10/2022	22-1763	Mechanical Only		06/20/2022	C	FIREPLACE	
05/25/2022	22-0162-03	Electrical Only		05/27/2022	C	TEMP SERVICE V	
05/24/2022	22-0162-02	Plumbing Only		05/25/2022	C	PLUMBING FOR A	
05/24/2022	22-0162-01	Mechanical Only		05/25/2022	C	GAS PIPING AND	
01/19/2022	22-0162	Res 1 Family Dv	200,000	02/03/2023	C	CONSTRUCTION	02/28/2022

ACTIVITIES

Date	Result	By
10/08/2024	No Change	Nick Smith (VG
06/16/2023	MLS VERIFIED	Jessica Marcha
01/30/2023	Meas+1Visit	Jessica Marcha
06/28/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
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GIS Coord 2
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Insp Date
10/08/2024

PRINT

Date	Time
2/7/2025	9:39 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

LAND SECTION

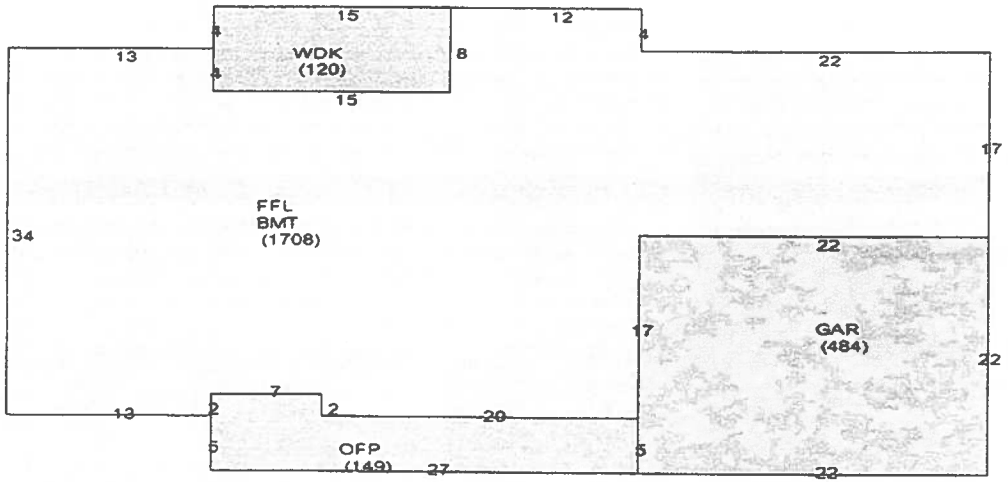
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	

Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P. NBC Desc	TERRELL FAR	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 0000D-00023-17**

enter building details, new pic, Close BP. JM23--2/22: FOUNDATION ONLY-95% TO COMPLETE. NEW ACCT
PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			50%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	BLUE		

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	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	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	15 - CARPET		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	1		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.94028	Depr	17,535
Con Adj	1.02000	Depr'd Total	859,239
Adj Prc	$ 244.57	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 47,408	Final Total	$ 861,700
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3000	Assessed Val	$ 861,700
LUC Ft.	1.0000	Total $/SF	$ 504.51
Adj Tot (RCN)	876,774	Undepr $/SF	269.02700

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,708	1,708	1,708	1,708	244.57	417,726
GAR	GARAGE	484	484	0	0	85.60	41,430
OFP	OPEN FRM PRC	149	149	0	0	27.53	4,102
WDK	WOOD DECK	120	120	0	0	19.55	2,346
BMT	BASEMENT	1,708	1,708	0	0	61.14	104,427
	Building Totals	4,169	4,169	1,708	1,708		570,031
	Parcel Totals	4,169	4,169	1,708	1,708		570,031

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%		1		1		1	2,500
GEN	GENERATOR	D	Y	1	1.00	A	AV	2022	0.00	T	0%		1		1		1	0
	Building Totals				Yard Item Appr				0			Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr				0			Special Feature Appr					2,500	2,500

Image

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0000D	00023	17		0000D-00023-17	17 VISTA WAY, Unit 17	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52570	ASSESSED	742,800 /	742,800

PROPERTY LOCATION

17 VISTA WAY, Unit 17
NASHUA, NH

OWNERSHIP

MAYO, ANDREW CARLTON
GRIFFIN, JOAN THERESE
17 VISTA WAY
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,708 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	742,800	0	0.00	0	742,800
Building Total	742,800	0	0.00	0	742,800
Parcel Total	742,800	0	0.00	0	742,800
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	434.89	Tot Val SF/Prcl	434.89

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41391 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	861,700	0	0	0	861,700	861,700	Year End Roll 2024	12/12/2024
2023	FV	1021	679,000	0	0	0	679,000	679,000	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9662-841	W	10/26/2022	679,934	No	8	Q	New constructions- MLS 4895373

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/14/2022	22-0162-04	Mechanical Only		07/19/2022	C	1 FURNACE/ AC U	
06/10/2022	22-1763	Mechanical Only		06/20/2022	C	FIREPLACE	
05/25/2022	22-0162-03	Electrical Only		05/27/2022	C	TEMP SERVICE V	
05/24/2022	22-0162-02	Plumbing Only		05/25/2022	C	PLUMBING FOR A	
05/24/2022	22-0162-01	Mechanical Only		05/25/2022	C	GAS PIPING AND	
01/19/2022	22-0162	Res 1 Family Dv	200,000	02/03/2023	C	CONSTRUCTION	02/28/2022

ACTIVITIES

Date	Result	By
08/12/2025	ABATE ADJUST	Robert Gagne
10/08/2024	No Change	Nick Smith (VG
06/16/2023	MLS VERIFIED	Jessica Marcha
01/30/2023	Meas+1Visit	Jessica Marcha
06/28/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
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GIS Coord 2
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Insp Date
10/08/2024

PRINT

Date	Time
8/12/2025	11:52 am

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

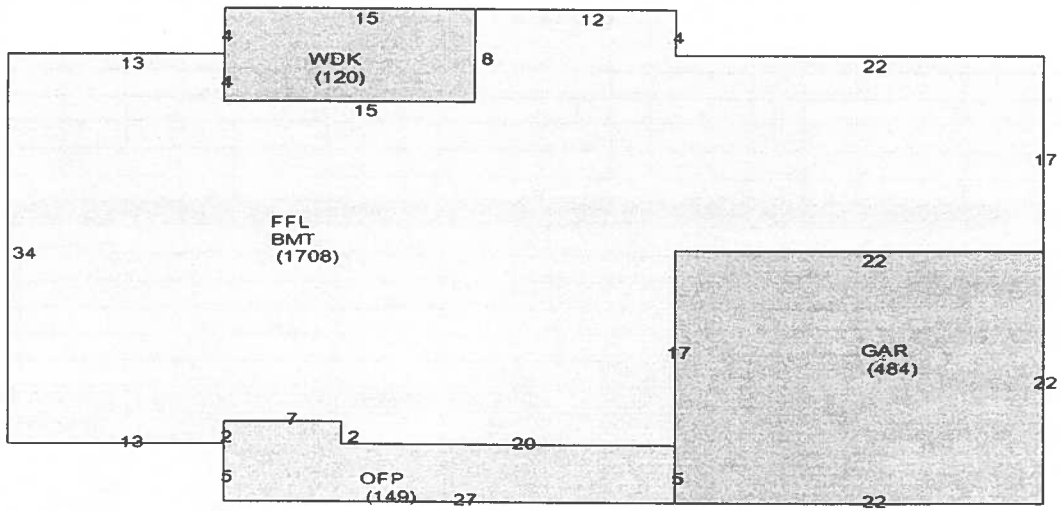
LAND SECTION

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
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR		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 0000D-00023-17**

enter building details, new pic, Close BP. JM23---2/22: FOUNDATION ONLY-95% TO COMPLETE. NEW ACCT
PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			50%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	BLUE		

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	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	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	15 - CARPET		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	1		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.94028	Depr	15,108
Con Adj	1.02000	Depr'd Total	740,268
Adj Prc	$ 244.57	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 47,408	Final Total	$ 742,800
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val	$ 742,800
LUC Ft.	1.0000	Total $/SF	$ 434.89
Adj Tot (RCN)	755,375	Undepr $/SF	269.02700

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,708	1,708	1,708	1,708	244.57	417,726
GAR	GARAGE	484	484	0	0	85.60	41,430
OFP	OPEN FRM PRC	149	149	0	0	27.53	4,102
WDK	WOOD DECK	120	120	0	0	19.55	2,346
BMT	BASEMENT	1,708	1,708	0	0	61.14	104,427
	Building Totals	4,169	4,169	1,708	1,708		570,031
	Parcel Totals	4,169	4,169	1,708	1,708		570,031

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
GEN	GENERATOR	D	Y	1	1.00	A	AV	2022	0.00	T	0%	1021	1	TF	1	2	1	0
	Building Totals				Yard Item Appr				0			Special Feature Appr						2,500	2,500
	Parcel Totals				Yard Item Appr				0			Special Feature Appr						2,500	2,500

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: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 19 Vista Way / Licqurish

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

The subject is a 1,895 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

17 Craftsman Ln, a 1,708 SF unit, originally sold for $674,900 on July 29, 2022 and resold for $799,000 on July 7, 2025. The 18.4% increase in value over the 35.5-month period indicates an annual rate of appreciation of approximately 6%. Applying that rate of appreciation to the sold unit from the date of the original sale on July 29, 2022 to the April 1, 2024 effective date of value for the 2024 revaluation results in an indication of value of $742,400 for a 1,708 SF unit (base unit, no extras or deletion of features) for the 2024 tax year. The assessed value for such a unit in the 2024 tax year was $861,700. A reduction is warranted.

NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit was a 1,895 SF unit with 762 SF of finished basement area. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $813,400 for this unit.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$813,400**.

Account: 52569 **Map/Lot:** 0000D-00023-16

Owner: CLINT & MARY S LICQURISH

Property Location: 19 VISTA WAY

Original 2024 Assessed Value: $943,700

Recommended Revised Assessed Value: $813,400

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: $ 2071.77

Abatement Information Sheet

Account Number: 52569
Address: 19 VISTA WAY
Owner: LICQURISH, CLINT & MARY S
2024 Assessment: $943,700 **Applicant's Opinion of Value:** $775,000
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# 0009-0023-16 Appeal Year Market Value $ 775,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Please refer to the attached appraisal for the basis for the Appeal Year Market Value of $775,000 as of April 1st 2024

It would appear that the assessed value is greater than the current market value as of April 1st 2024. Please refer to the attached appraisal for details

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
Please refer to the attached appraisal for the Assessment Comparison and the Supplemental Addendum for supporting information				

Assessor Reasoning
For the 2024 property tax year, the subject unit was a 1,895 SF unit with 762 SF of finished basement area. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $813,400 for this unit.

Assessor Recommendation
Based on the above analysis, an abatement is warranted to a revised assessed value of **$813,400**.

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52569	ASSESSED	943,700 /	943,700

PROPERTY LOCATION

19 VISTA WAY, Unit 16
NASHUA, NH

OWNERSHIP

LICQURISH, CLINT & MARY S
19 VISTA WAY U-16
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	943,700	0	0.00	0	943,700
Building Total	943,700	0	0.00	0	943,700
Parcel Total	943,700	0	0.00	0	943,700
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	497.99	Tot Val SF/Prcl	497.99

LEGAL DESCRIPTION

Desc: See Condominum Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	943,700	0	0	0	943,700	943,700	Year End Roll 2024	12/12/2024
2023	FV	1021	740,500	0	0	0	740,500	740,500	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9660-794	W	10/18/2022	750,000	No	8	Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/10/2022	22-1764	Mechanical Onl		06/20/2022	C	FIREPLACE	
05/27/2022	22-0165-04	Mechanical Onl		05/31/2022	C	1 FURNACE/ 1 AC	
05/25/2022	22-0165-03	Electrical Only		05/27/2022	C	TEMP SERVICE V	
05/24/2022	22-0165-01	Mechanical Onl		05/25/2022	C	GAS PIPING AND	
05/24/2022	22-0165-02	Plumbing Only		05/25/2022	C	PLUMBING FOR A	
01/19/2022	22-0165	Res 1 Family D	200,000	02/01/2023	C	SFRD. 1 STORY,	02/28/2022

ACTIVITIES

Date	Result	By
10/01/2024	No Change	Mary Kate Moo
01/30/2023	Meas+1Visit	Jessica Marcha
01/24/2023	MLS VERIFIED	Jessica Marcha
06/28/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1022026.23948177
GIS Coord 2
75806.45345433
Insp Date
10/01/2024

PRINT

Date	Time
2/3/2025	2:35 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

LAND SECTION

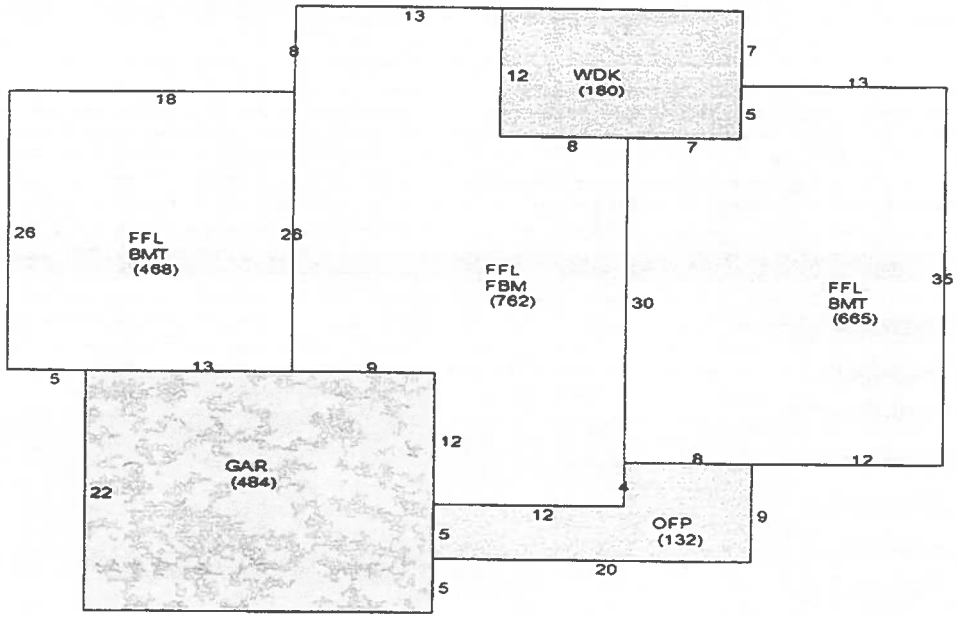
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR			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 0000D-00023-16

enter building details, new pic, Close BP. JM23--Per MLS add FPLG, flooring, FBM, rooms, BR/BA. JM23--2/22: FOUNDATION ONLY - 95% TO COMPLETE. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

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

Interior Information

Avg Ht / Fl		
P. Int Wall	1 - DRYWALL	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	3 - HARDWOOD	
Sec Floor	15 - CARPET	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	1	
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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con		2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	19,208
Con Adj	1.02000	Depr'd Total	941,185
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 943,700
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3000	Assessed Val	$ 943,700
LUC Ft.	1.0000	Total $/SF	$ 497.99
Adj Tot (RCN)	960,393	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,133	1,133	0	0	59.92	67,889
FBM	FINISHED BMT	762	762	0	0	83.89	63,924
	Building Totals	4,586	4,586	1,895	1,895		633,440
	Parcel Totals	4,586	4,586	1,895	1,895		633,440

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%		1		1		1	2,500
	Building Totals				Yard Item Appr											Special Feature Appr		2,500	2,500
	Parcel Totals				Yard Item Appr											Special Feature Appr		2,500	2,500

Image

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0000D	00023	16		0000D-00023-16	19 VISTA WAY, Unit 16	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52569	ASSESSED	813,400 /	813,400

PROPERTY LOCATION

19 VISTA WAY, Unit 16
NASHUA, NH

OWNERSHIP

LICQURISH, CLINT & MARY S
19 VISTA WAY U-16
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	813,400	0	0.00	0	813,400
Building Total	813,400	0	0.00	0	813,400
Parcel Total	813,400	0	0.00	0	813,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	429.23	Tot Val SF/Prcl	429.23

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	943,700	0	0	0	943,700	943,700	Year End Roll 2024	12/12/2024
2023	FV	1021	740,500	0	0	0	740,500	740,500	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9660-794	W	10/18/2022	750,000	No	8	Q	New construction MLS 4934063

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/10/2022	22-1764	Mechanical Only		06/20/2022	C	FIREPLACE	
05/27/2022	22-0165-04	Mechanical Only		05/31/2022	C	1 FURNACE/ 1 AC	
05/25/2022	22-0165-03	Electrical Only		05/27/2022	C	TEMP SERVICE V	
05/24/2022	22-0165-01	Mechanical Only		05/25/2022	C	GAS PIPING AND	
05/24/2022	22-0165-02	Plumbing Only		05/25/2022	C	PLUMBING FOR A	
01/19/2022	22-0165	Res 1 Family D	200,000	02/01/2023	C	SFRD. 1 STORY,	02/28/2022

ACTIVITIES

Date	Result	By
08/12/2025	ABATE ADJUST	Robert Gagne
10/01/2024	No Change	Mary Kate Moo
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Patriot PROPERTIES INC.

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

PRINT

Date	Time
8/12/2025	12:05 pm

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code.Date
Code Status
Nashua Ward
5
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
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR				Tot	0	Tot		0	Tot		0		

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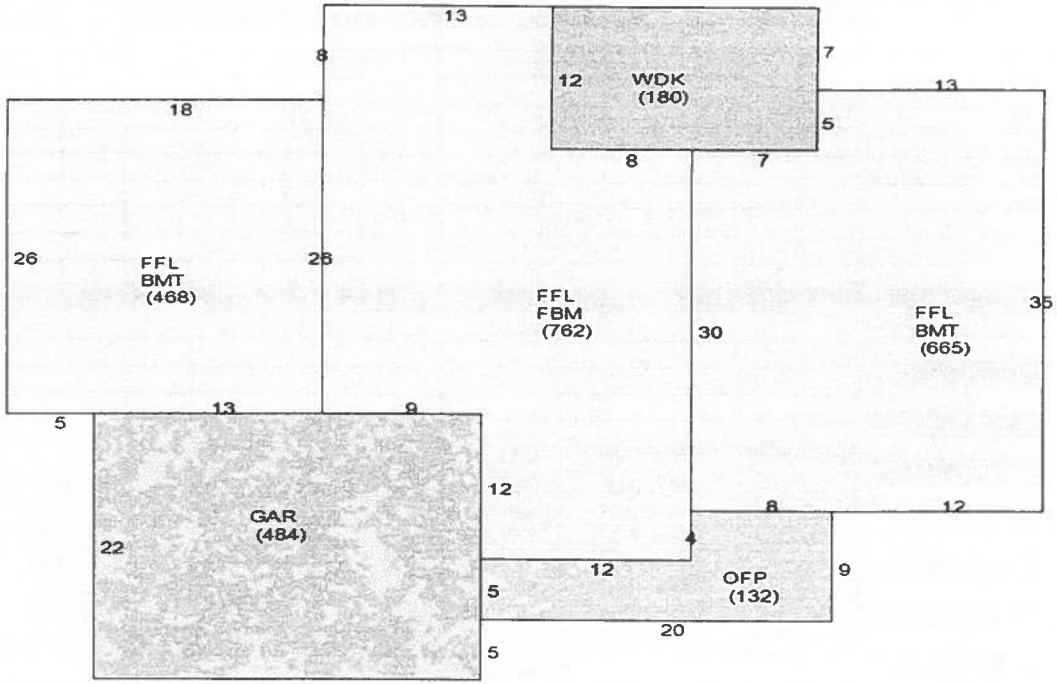
Comments **Parcel ID 0000D-00023-16**

enter building details, new pic, Close BP. JM23---Per MLS add FPLG, flooring, FBM, rooms, BR/BA. JM23---2/22: FOUNDATION ONLY - 95% TO COMPLETE. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

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

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	15 - CARPET	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	1		
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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con		2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	16,548
Con Adj	1.02000	Depr'd Total	810,867
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 813,400
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val	$ 813,400
LUC Ft.	1.0000	Total $/SF	$ 429.23
Adj Tot (RCN)	827,415	Undepr $/SF	263.64800

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Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
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BMT	BASEMENT	1,133	1,133	0	0	59.92	67,889
FBM	FINISHED BMT	762	762	0	0	83.89	63,924
	Building Totals	4,586	4,586	1,895	1,895		633,440
	Parcel Totals	4,586	4,586	1,895	1,895		633,440

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
	Building Totals				Yard Item Appr						Special Feature Appr						2,500	2,500
	Parcel Totals				Yard Item Appr						Special Feature Appr						2,500	2,500

Image

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THE CITY OF NASHUA
Administrative Services Division
Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 12 Craftsman Ln / Morin & Baker

---

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

The subject is a 1,895 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

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NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

Account: 52566 **Map/Lot:** 0000D-00023-13

Owner: MICHAEL L MORIN & BARBARA N BAKER

Property Location: 12 CRAFTSMAN LN

Original 2024 Assessed Value: $918,100

Recommended Revised Assessed Value: $791,300

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: $ 2016.12

Abatement Information Sheet

Account Number: 52566
Address: 12 CRAFTSMAN LN
Owner: MORIN, MICHAEL L BAKER, BARBARA N
2024 Assessment: $918,100 **Applicant's Opinion of Value:** $850,000
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 $ 850,000

attached

Assessor Reasoning
For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Assessor Recommendation
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**

0000D	00023	13		0000D-00023-13	12 CRAFTSMAN LN, Unit 13	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52566	ASSESSED	918,100 /	918,100

PROPERTY LOCATION

12 CRAFTSMAN LN, Unit 13
NASHUA, NH

OWNERSHIP

MORIN, MICHAEL L
BAKER, BARBARA N
12 CRAFTSMAN LN U-13
NASHUA, NH 03064

Occ | Type

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
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
1021	918,100	0	0.00	0	918,100
Building Total	918,100	0	0.00	0	918,100
Parcel Total	918,100	0	0.00	0	918,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	484.49	Tot Val SF/Prcl	484.49

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	662,900	0	0	0	662,900	662,900	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9590-1194	W	02/18/2022	669,934	No	2	Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
03/01/2023	23-0626	Mechanical Only		03/02/2023	C	1 GENERATOR	
02/24/2023	23-0578	Electrical Only		02/28/2023	C	ELECTRICAL INS	
03/24/2022	21-2943	Res 1 Family D	175,000	02/28/2022	C	12 CRAFTSMAN I	02/28/2022
11/16/2021	21-2943-02	Mechanical Onl		02/28/2022	C	12 CRAFTSMAN I	
11/15/2021	21-4872	Mechanical Onl		02/28/2022	C	12 CRAFTSMAN:	
09/09/2021	21-2943-01	Electrical Only		02/28/2022	C	12 CRAFTSMAN I	

ACTIVITIES

Date	Result	By
10/07/2024	No Change	Nick Smith (VG
01/30/2023	Extr In only	Jessica Marcha
07/18/2022	Sales Review	Greg Turgiss
06/23/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (V
01/25/2022	BP Prop Ins	Terri Sullivan (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1021700.71848177
GIS Coord 2	75565.56795433
Insp Date	10/07/2024

PRINT

Date	Time
3/17/2025	12:08 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	D-23
Plan #	41177
PriorID1b	
PriorID2b	
PriorID3b	
Code Date	
Code Status	
Nashua Ward	5
Assessor Map	

LAND SECTION

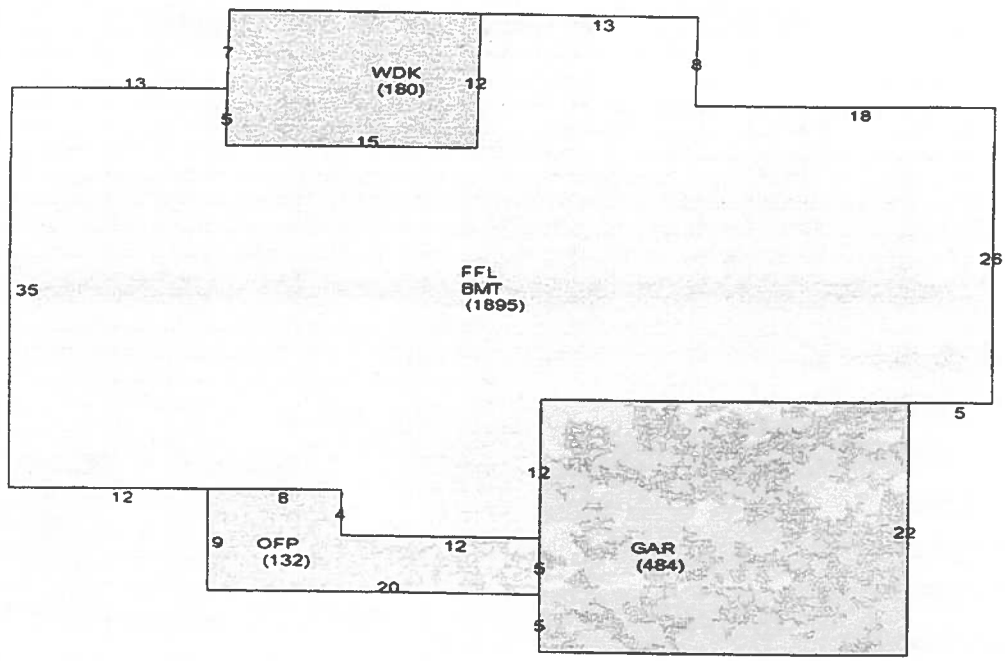
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec LV.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR		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 0000D-00023-13

add pic, generator, update sketch. JM23---CHG 2 1/2 BATHS TO 2 GR 22 --- 2/28: 100% COMPLETED. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

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

Interior Information

Avg Ht / Fl			
P. Int.Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET	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	1		
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	0		
Add 1/2	0		
Other Fix	1	A - AVERAGE	

Other Features

Kitchens	1	A - AVERAGE	
Add Kit.	0		

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	18,685
Con Adj	1.02000	Depr'd Total	915,588
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 918,100
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC.Infl	1.3000	Assessed Val	$ 918,100
LUC Ft.	1.0000	Total $/SF	$ 484.49
Adj Tot (RCN)	934,273	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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
FPL	FIREPLACE	A	S	1	1.00	A	AV	2022	2,500.00	T	2%		1		1		1	2,500
GEN	GENERATOR	D	Y	1	1.00	A	AV	2022	0.00	T	0%		1		1		1	0
	Building Totals				Yard Item Appr				0			Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr				0			Special Feature Appr					2,500	2,500

Image

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

0000D	00023	13		0000D-00023-13	12 CRAFTSMAN LN, Unit 13	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52566	ASSESSED	791,300 /	791,300

PROPERTY LOCATION

12 CRAFTSMAN LN, Unit 13
NASHUA, NH

OWNERSHIP

MORIN, MICHAEL L
BAKER, BARBARA N
12 CRAFTSMAN LN U-13
NASHUA, NH 03064

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
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
1021	791,300	0	0.00	0	791,300
Building Total	791,300	0	0.00	0	791,300
Parcel Total	791,300	0	0.00	0	791,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	417.57	Tot Val SF/Prcl	417.57

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	662,900	0	0	0	662,900	662,900	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9590-1194	W	02/18/2022	669,934	No	2	Q	JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
03/01/2023	23-0626	Mechanical Only		03/02/2023	C	1 GENERATOR	
02/24/2023	23-0578	Electrical Only		02/28/2023	C	ELECTRICAL INS	
03/24/2022	21-2943	Res 1 Family D	175,000	02/28/2022	C	12 CRAFTSMAN I	02/28/2022
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11/15/2021	21-4872	Mechanical Only		02/28/2022	C	12 CRAFTSMAN:	
09/09/2021	21-2943-01	Electrical Only		02/28/2022	C	12 CRAFTSMAN I	

ACTIVITIES

Date	Result	By
08/12/2025	ABATE ADJUST	Robert Gagne
10/07/2024	No Change	Nick Smith (VG
01/30/2023	Extr In only	Jessica Marcha
07/18/2022	Sales Review	Greg Turgiss
06/23/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (\
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Patriot PROPERTIES INC.

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

PRINT

Date	Time
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TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

LAND SECTION

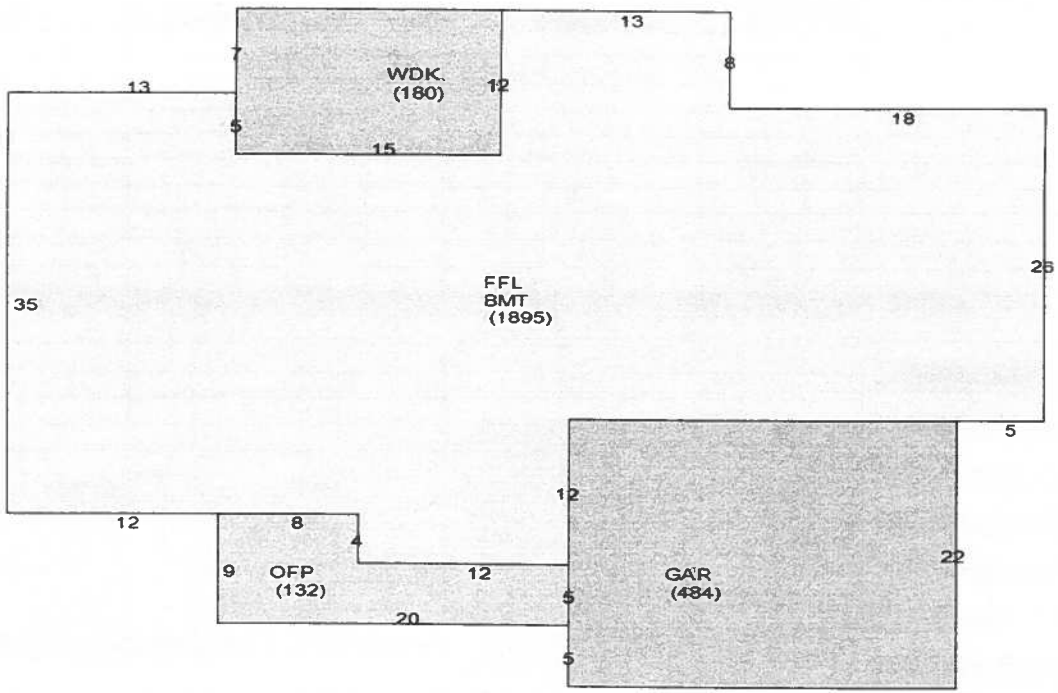
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR				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 0000D-00023-13

add pic, generator, update sketch. JM23---CHG 2 1/2 BATHS TO 2 GR 22 --- 2/28: 100% COMPLETED. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

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

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET	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	1		
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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	16,098
Con Adj	1.02000	Depr'd Total	788,814
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final-Total	$ 791,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val	$ 791,300
LUC Ft.	1.0000	Total $/SF	$ 417.57
Adj Tot (RCN)	804,912	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

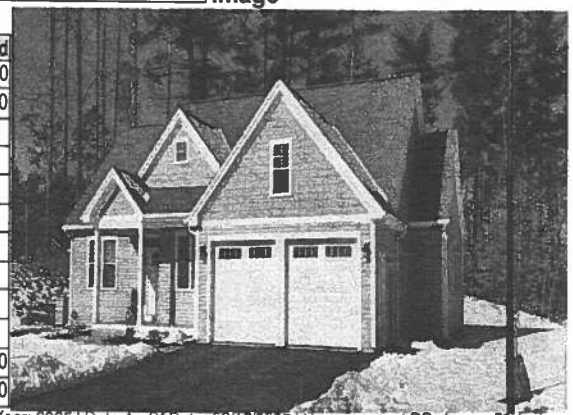
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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
FPL	FIREPLACE	A	S	1	1.00	A	AV	2022	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
GEN	GENERATOR	D	Y	1	1.00	A	AV	2022	0.00	T	0%	1021	1	TF	1	2	1	0
	Building Totals				Yard Item Appr				0			Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr				0			Special Feature Appr					2,500	2,500

Image



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THE CITY OF NASHUA
Administrative Services Division
Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 11 Craftsman Ln / LeClair

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

The subject is an 1,895 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

17 Craftsman Ln, a 1,708 SF unit, originally sold for $674,900 on July 29, 2022 and resold for $799,000 on July 7, 2025. The 18.4% increase in value over the 35.5-month period indicates an annual rate of appreciation of approximately 6%. Applying that rate of appreciation to the sold unit from the date of the original sale on July 29, 2022 to the April 1, 2024 effective date of value for the 2024 revaluation results in an indication of value of $742,400 for a 1,708 SF unit (base unit, no extras or deletion of features) for the 2024 tax year. The assessed value for such a unit in the 2024 tax year was $861,700. A reduction is warranted.

NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

Account: 52574 **Map/Lot:** 0000D-00023-21

Owner: THE FIRST LECLAIR FAMILY REV TR OF 2005
LAUREN LECLAIR, TRUSTEE

Property Location: 11 CRAFTSMAN LN

Original 2024 Assessed Value: $918,100

Recommended Revised Assessed Value: $791,300

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: $ 2016.12

Abatement Information Sheet

Account Number: 52574
Address: 11 CRAFTSMAN LN
Owner: LECLAIR FAMILY REV TR OF 2005, THE FIRST
2024 Assessment: $918,100 **Applicant's Opinion of Value:** $848,981
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# 0000D-00023-21 Appeal Year Market Value $ $848,981

Town Parcel ID# _____ Appeal Year Market Value $_____

Refer to Attached Documentation

Assessor Reasoning
For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Assessor Recommendation
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

0000D	00023	21		0000D-00023-21	11 CRAFTSMAN LN, Unit 21	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52574	ASSESSED	918,100 /	918,100

PROPERTY LOCATION

11 CRAFTSMAN LN, Unit 21
NASHUA, NH

OWNERSHIP

LECLAIR FAMILY REV TR OF 2005, THE FIRST
LECLAIR, LAUREN, TEE
11 CRAFTSMAN LN U-21
NASHUA, NH 03062

Occ | Type

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
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
1021	918,100	0	0.00	0	918,100
Building Total	918,100	0	0.00	0	918,100
Parcel Total	918,100	0	0.00	0	918,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	484.49	Tot Val SF/Prcl	484.49

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	200,900	0	0	0	200,900	200,900	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9642-152	W	08/10/2022	669,934	No	8	Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
04/15/2022	21-3366-05	Mechanical Only		04/18/2022	C	FIREPLACE	
04/07/2022	21-3366-04	Mechanical Only		04/08/2022	C	11 CRAFTSMAN/	
03/21/2022	21-3366-03	Mechanical Only		04/08/2022	C	185 BTUs/ GAS P	02/28/2022
03/21/2022	21-3366-02	Plumbing Only		04/08/2022	C	15 FIXTURES / 10	02/28/2022
01/14/2022	21-3366-01	Electrical Only		04/08/2022	C	1935 SQ FT WIRE	02/28/2022
08/04/2021	21-3366	Res 1 Family Dv	175,000	02/03/2023	C	11 CRAFTSMAN I	02/28/2022

ACTIVITIES

Date	Result	By
10/08/2024	No Change	Angela Silva (V
01/30/2023	Meas+1Visit	Jessica Marcha
11/07/2022	MLS VERIFIED	Jessica Marcha
06/23/2022	Field Review	Sandra Schmu
04/08/2022	BPclsd no vr	Jessica Marcha
02/28/2022	BP Prop Ins	Terri Sullivan (V
11/24/2021	BP Prop Ins	Adam Natal (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1021914.47723177
GIS Coord 2
75304.06620433
Insp Date
10/08/2024

PRINT

Date	Time
2/28/2025	9:09 am

TAX YEAR

2024

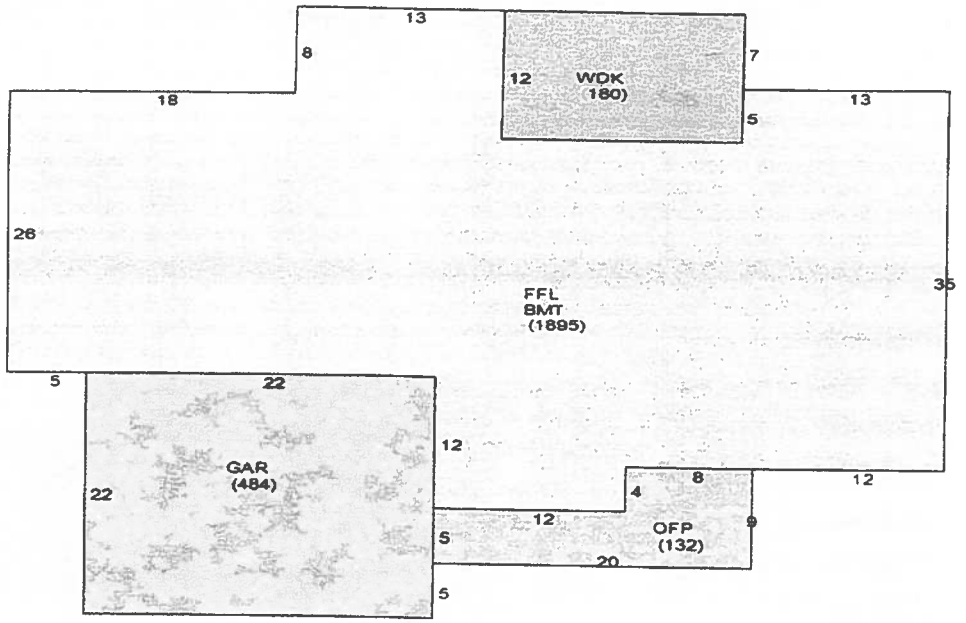
USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
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
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P	NBC Desc	TERRELL FAR		Tot			0	Tot		0	Tot		0	

enter building details, new pic, Close BP. JM23---2/22: U/C 70% TO COMPLETION-EST; STUD-ROOF-SHINGLES; NO WINDOWS/DOORS/SIDING; NO ROUGH. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

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

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET	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	1		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprnk %	

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	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	18,685
Con Adj	1.02000	Depr'd Total	915,588
Adj Prc	$ 239.68	Juris Ft	1.0000
Grade Ft	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 918,100
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.3000	Assessed Val	$ 918,100
LUC Ft	1.0000	Total $/SF	$ 484.49
Adj Tot (RCN)	934,273	Undepr.$/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F..Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%		1		1		1	2,500
	Building Totals				Yard Item Appr						Special Feature Appr						2,500	2,500
	Parcel Totals				Yard Item Appr						Special Feature Appr						2,500	2,500

Image

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

0000D	00023	21		0000D-00023-21	11 CRAFTSMAN LN, Unit 21	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52574	ASSESSED	791,300 /	791,300

PROPERTY LOCATION

11 CRAFTSMAN LN, Unit 21
NASHUA, NH

OWNERSHIP

LECLAIR FAMILY REV TR OF 2005, THE FIRST
LECLAIR, LAUREN, TEE
11CRAFTSMAN LN U-21
NASHUA, NH 03062

Occ | Type

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
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
1021	791,300	0	0.00	0	791,300
Building Total	791,300	0	0.00	0	791,300
Parcel Total	791,300	0	0.00	0	791,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	417.57	Tot Val SF/Prcl	417.57

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	200,900	0	0	0	200,900	200,900	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9642-152	W	08/10/2022	669,934	No	8	Q	MLS 4890407 new construction/UC

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
04/15/2022	21-3366-05	Mechanical Only		04/18/2022	C	FIREPLACE	
04/07/2022	21-3366-04	Mechanical Only		04/08/2022	C	11 CRAFTSMAN/	
03/21/2022	21-3366-03	Mechanical Only		04/08/2022	C	185 BTUs/ GAS P	02/28/2022
03/21/2022	21-3366-02	Plumbing Only		04/08/2022	C	15 FIXTURES / 10	02/28/2022
01/14/2022	21-3366-01	Electrical Only		04/08/2022	C	1935 SQ FT WIRE	02/28/2022
08/04/2021	21-3366	Res 1 Family Dv	175,000	02/03/2023	C	11 CRAFTSMAN I	02/28/2022

ACTIVITIES

Date	Result	By
08/12/2025	ABATE ADJUST	Robert Gagne
10/08/2024	No Change	Angela Silva (V
01/30/2023	Meas+1Visit	Jessica Marcha
11/07/2022	MLS VERIFIED	Jessica Marcha
06/23/2022	Field Review	Sandra Schmu
04/08/2022	BPclsd no vr	Jessica Marcha
02/28/2022	BP Prop Ins	Terri Sullivan (V
11/24/2021	BP Prop Ins	Adam Natal (VC
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

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TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan.#
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
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
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	

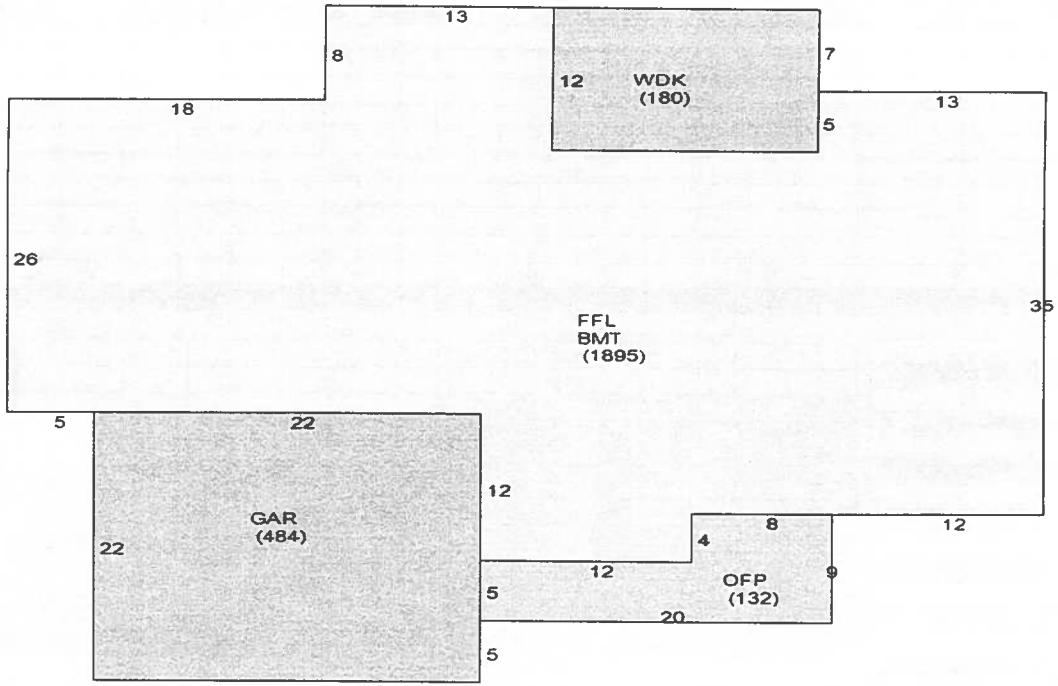
Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P. NBC Desc	TERRELL FAR	Tot	0	Tot	0	Tot	0	

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

Comments

Parcel ID 0000D-00023-21

enter building details, new pic, Close BP. JM23---2/22: U/C 70% TO COMPLETION-EST; STUD-ROOF-SHINGLES; NO WINDOWS/DOORS/SIDING; NO ROUGH. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

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

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	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	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	1		
Heated %	100	AC %	100
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	16,098
Con Adj	1.02000	Depr'd Total	788,814
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 791,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val	$ 791,300
LUC Ft.	1.0000	Total $/SF	$ 417.57
Adj Tot (RCN)	804,912	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
Building Totals					Yard Item Appr							Special Feature Appr					2,500	2,500
Parcel Totals					Yard Item Appr							Special Feature Appr					2,500	2,500

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: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 2 Craftsman Ln / Lane

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

The subject is an 1,895 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

17 Craftsman Ln, a 1,708 SF unit, originally sold for $674,900 on July 29, 2022 and resold for $799,000 on July 7, 2025. The 18.4% increase in value over the 35.5-month period indicates an annual rate of appreciation of approximately 6%. Applying that rate of appreciation to the sold unit from the date of the original sale on July 29, 2022 to the April 1, 2024 effective date of value for the 2024 revaluation results in an indication of value of $742,400 for a 1,708 SF unit (base unit, no extras or deletion of features) for the 2024 tax year. The assessed value for such a unit in the 2024 tax year was $861,700. A reduction is warranted.

NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

Account: 52554 **Map/Lot:** 0000D-00023-1

Owner: THE LANE FAMILY REV TR OF 2016
SUSAN M LANE, TRUSTEE

Property Location: 2 CRAFTSMAN LN

Original 2024 Assessed Value: $918,100

Recommended Revised Assessed Value: $791,300

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: $ 2016.12

Abatement Information Sheet

Account Number: 52554
Address: 2 CRAFTSMAN LN
Owner: LANE FAMILY REV TR OF 2016, THE
2024 Assessment: $918,100 **Applicant's Opinion of Value:** $848,981
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# 0000D-00023-1 Appeal Year Market Value $ 848,981

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

SEE ATTACHED

Assessor Reasoning

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Assessor Recommendation

Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

0000D	00023	1		0000D-00023-1	2 CRAFTSMAN LN, Unit 1	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52554	ASSESSED	918,100 /	918,100

PROPERTY LOCATION

2 CRAFTSMAN LN, Unit 1
NASHUA, NH

OWNERSHIP

LANE FAMILY REV TR OF 2016, THE
LANE, SUSAN M, TEE
2 CRAFTSMAN LN
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
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
1021	918,100	0	0.00	0	918,100
Building Total	918,100	0	0.00	0	918,100
Parcel Total	918,100	0	0.00	0	918,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	484.49	Tot Val SF/Prcl	484.49

LEGAL DESCRIPTION

See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
HCRD 41391 Apr 2022
Also see NR 2249 Nov 2020

Lot Size	
otal 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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	239,100	0	0	0	239,100	239,100	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9667-2443	W	11/18/2022	639,934	No	8	Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed.	Status	Notes	Last Visit
08/08/2022	22-2439	Mechanical Only		08/09/2022	C	2 CRAFTSMAN/ 1	
05/25/2022	21-3355-04	Mechanical Only		05/27/2022	C	FURNACE AND A	
04/21/2022	21-3355-03	Mechanical Only		04/22/2022	C	200 BTU/ WATER	
04/21/2022	21-3355-02	Plumbing Only		04/22/2022	C	PLUMBING FOR /	
01/14/2022	21-3355-01	Electrical Only		04/22/2022	C	2 CRAFTSMAN/1	02/28/2022
08/04/2021	21 3355	Res 1 Family D	175,000	02/03/2023	C	3 CRAFTSMAN L	02/28/2022

ACTIVITIES

Date	Result	By
10/11/2024	No Change	Lee Marcella (V
08/15/2023	MLS VERIFIED	Jessica Marcha
01/30/2023	Extr In only	Jessica Marcha
06/23/2022	Field Review	Sandra Schmu
02/28/2022	BPclsd no vr	Terri Sullivan (V
01/25/2022	BP Prop Ins	Terri Sullivan (V
11/24/2021	BP Prop Ins	Adam Natal (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC

User Account
GIS Coord 1
1021765.82273177
GIS Coord 2
75037.13920433
Insp Date
10/11/2024

PRINT

Date	Time
2/28/2025	8:55 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41391
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
Assessor Map

LAND SECTION

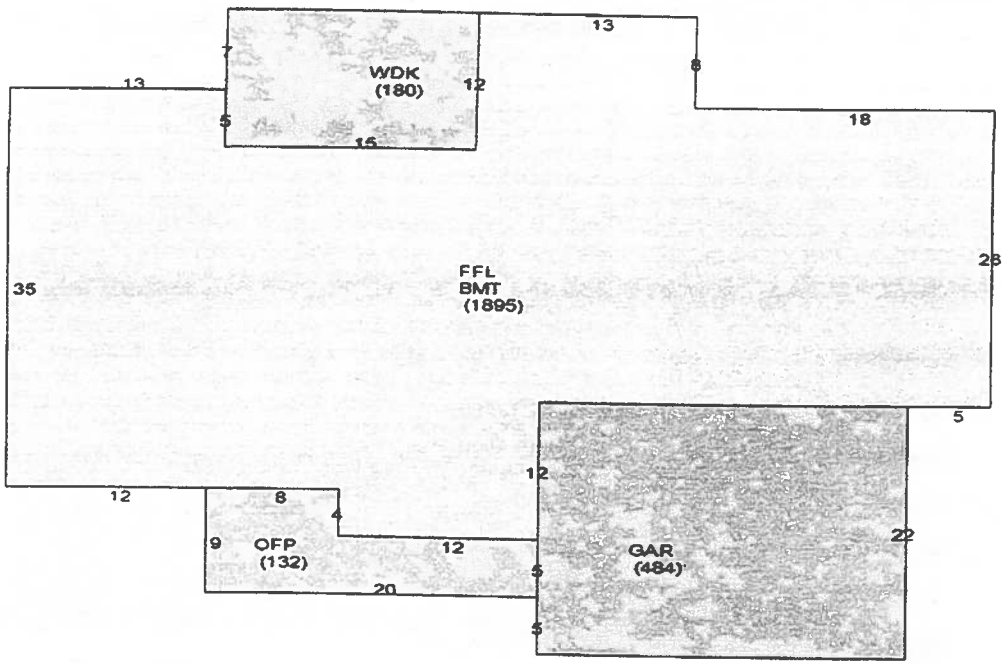
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR				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 0000D-00023-1

enter building details, new pic, Close BP. JM23--2/22: 65% TO BE COMPLETED-EST, STUD-TYVEX ON SIDING, WINDOWS/DOORS. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall		%	
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	4 - CARPET	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	1		
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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	18,685
Con Adj	1.02000	Depr'd Total	915,588
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 918,100
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3000	Assessed Val	$ 918,100
UC Ft.	1.0000	Total $/SF	$ 484.49
Adj Tot (RCN)	934,273	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

Res Breakdown

Floor	No Units	Rooms	Bdrms
	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
FPL	FIREPLACE	A	S	1	1.00	A	AV	2022	2,500.00	T	2%		1		1		1	2,500
	Building Totals				Yard Item Appr								Special Feature Appr				2,500	2,500
	Parcel Totals				Yard Item Appr								Special Feature Appr				2,500	2,500

Image

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

0000D	00023	1		0000D-00023-1	2 CRAFTSMAN LN, Unit 1	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52554	ASSESSED	791,300 /	791,300

PROPERTY LOCATION

2 CRAFTSMAN LN, Unit 1
NASHUA, NH

OWNERSHIP

LANE FAMILY REV TR OF 2016, THE
LANE, SUSAN M, TEE
2 CRAFTSMAN LN
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
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
1021	791,300	0	0.00	0	791,300
Building Total	791,300	0	0.00	0	791,300
Parcel Total	791,300	0	0.00	0	791,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	417.57	Tot Val SF/Prcl	417.57

LEGAL DESCRIPTION

See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
HCRD 41391 Apr 2022
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	239,100	0	0	0	239,100	239,100	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9667-2443	W	11/18/2022	639,934	No	8	Q	MLS 4882764 New construction UC at time

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
08/08/2022	22-2439	Mechanical Only		08/09/2022	C	2 CRAFTSMAN/ 1	
05/25/2022	21-3355-04	Mechanical Only		05/27/2022	C	FURNACE AND A	
04/21/2022	21-3355-03	Mechanical Only		04/22/2022	C	200 BTU/ WATER	
04/21/2022	21-3355-02	Plumbing Only		04/22/2022	C	PLUMBING FOR A	
01/14/2022	21-3355-01	Electrical Only		04/22/2022	C	2 CRAFTSMAN/19	02/28/2022
08/04/2021	21-3355	Res 1 Family Dv	175,000	02/03/2023	C	3 CRAFTSMAN L/	02/28/2022

ACTIVITIES

Date	Result	By
08/12/2025	ABATE ADJUST	Robert Gagne
10/11/2024	No Change	Lee Marcella (V
08/15/2023	MLS VERIFIED	Jessica Marcha
01/30/2023	Extr In only	Jessica Marcha
06/23/2022	Field Review	Sandra Schmu
02/28/2022	BPclsd no vr	Terri Sullivan (V
01/25/2022	BP Prop Ins	Terri Sullivan (V
11/24/2021	BP Prop Ins	Adam Natal (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1021765.82273177
GIS Coord 2
75037.13920433
Insp Date
10/11/2024

PRINT

Date	Time
8/12/2025	12:49 pm

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41391
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
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
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR				Tot	0	Tot	0	Tot	0				

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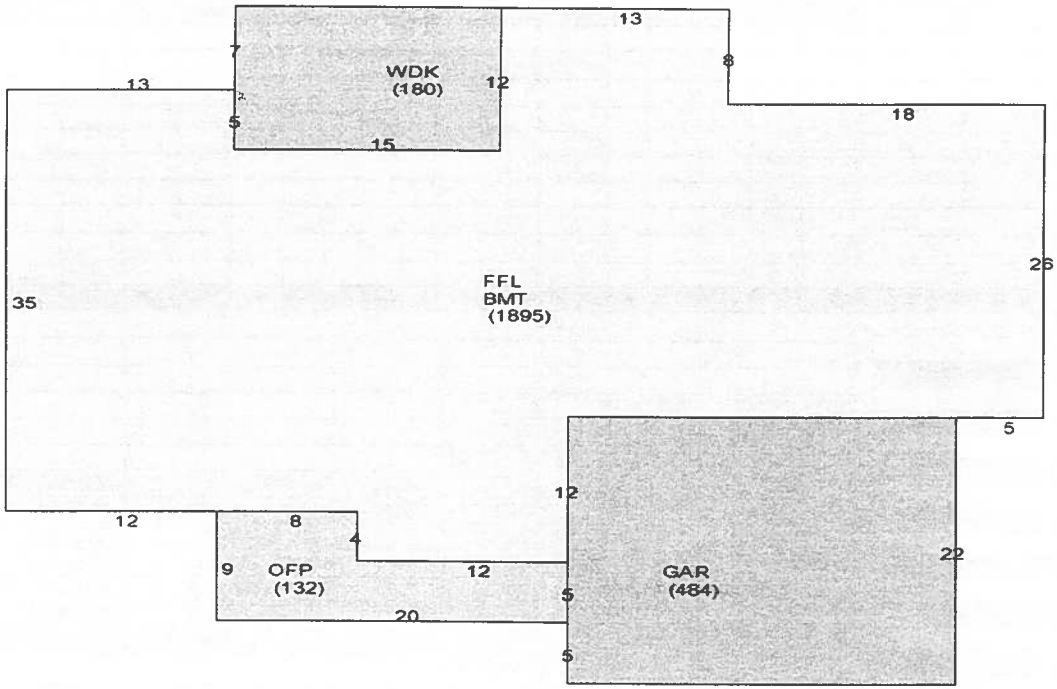
Comments

Parcel ID 0000D-00023-1

enter building details, new pic, Close BP. JM23--2/22: 65% TO BE COMPLETED-EST, STUD-TYVEX ON SIDING, WINDOWS/DOORS. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



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Type	55DN - DETACHED N/L		
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P. Wall	4 - VINYL		
Sec Wall		%	
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	GREEN		

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

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	16,098
Con Adj	1.02000	Depr'd Total	788,814
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 791,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val	$ 791,300
LUC Ft.	1.0000	Total $/SF	$ 417.57
Adj Tot (RCN)	804,912	Undepr $/SF	263.64800

Sub Areas

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OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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
FPL	FIREPLACE	A	S	1	1.00	A	AV	2022	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
Building Totals					Yard Item Appr							Special Feature Appr					2,500	2,500
Parcel Totals					Yard Item Appr							Special Feature Appr					2,500	2,500

Image

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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 14 Craftsman Ln / Tessier

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

The subject is an 1,895 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

17 Craftsman Ln, a 1,708 SF unit, originally sold for $674,900 on July 29, 2022 and resold for $799,000 on July 7, 2025. The 18.4% increase in value over the 35.5-month period indicates an annual rate of appreciation of approximately 6%. Applying that rate of appreciation to the sold unit from the date of the original sale on July 29, 2022 to the April 1, 2024 effective date of value for the 2024 revaluation results in an indication of value of $742,400 for a 1,708 SF unit (base unit, no extras or deletion of features) for the 2024 tax year. The assessed value for such a unit in the 2024 tax year was $861,700. A reduction is warranted.

NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

Account: 52567 **Map/Lot:** 0000D-00023-14

Owner: THE TNT RT, THOMAS NATHAN TESSIER, TRUSTEE

Property Location: 14 CRAFTSMAN LN

Original 2024 Assessed Value: $918,100

Recommended Revised Assessed Value: $791,300

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: $ 2016.12

Abatement Information Sheet

Account Number: 52567
Address: 14 CRAFTSMAN LN
Owner: TNT RT, THE
2024 Assessment: $918,100 **Applicant's Opinion of Value:** $848,981.25
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# D-23-14 Appeal Year Market Value $ 848,981.25

Town Parcel ID# _____ Appeal Year Market Value $_____

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

SEE ATTACHED

Assessor Reasoning

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Assessor Recommendation

Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

Sheet | Lot | Unit# | Bldg# | Parcel ID | Building Location | Acct: 52567 | ASSESSED 918,100 / 918,100

PROPERTY LOCATION

14 CRAFTSMAN LN, Unit 14
NASHUA, NH

OWNERSHIP

TNT RT, THE
TESSIER, THOMAS NATHAN, TEE
14 CRAFTSMAN LN
NASHUA, NH 03062

Occ | Type

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1 895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
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
1021	918,100	0	0.00	0	918,100
Building Total	918,100	0	0.00	0	918,100
Parcel Total	918,100	0	0.00	0	918,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	484.49	Tot Val SF/Prc	484.49

LEGAL DESCRIPTION

Desc. See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	662,900	0	0	0	662,900	662,900	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9592-0455	W	02/25/2022	679,934	No	2	Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
12/27/2023	23-4276	Alt Energy	23,840		O	10 ROOF TOP SC	
12/27/2023	23-4276-01	Electrical Only		12/28/2023	C	10 ROOF TOP SC	
11/17/2021	21-2944-04	Mechanical Only		02/28/2022	C	FACTORY FIREP	
11/17/2021	21-2944-03	Mechanical Only		02/28/2022	C	14 CRAFTSMAN:	
10/28/2021	21-2944-02	Plumbing Only		02/28/2022	C	PLUMBING FOR /	
09/09/2021	21-2944-01	Electrical Only		02/28/2022	C	14 CRAFTSMAN I	
07/08/2021	21-2944	Res 1 Family D	175,000	02/28/2022	C	14 CRAFTSMAN I	02/28/2022

ACTIVITIES

Date	Result	By
10/08/2024	No Change	Nick Smith (VG
01/30/2023	Extr In only	Jessica Marcha
07/19/2022	Sales Review	Greg Turgiss
06/23/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (V
01/25/2022	BP Prop Ins	Terri Sullivan (V
11/24/2021	BP Prop Ins	Adam Natal (VC
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1021759.31223177
GIS Coord 2
75663.22420433
Insp Date
10/08/2024

PRINT

Date	Time
2/26/2025	2:18 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
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
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	

Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P. NBC Desc	TERRELL FAR	Tot	0	Tot	0	Tot	0

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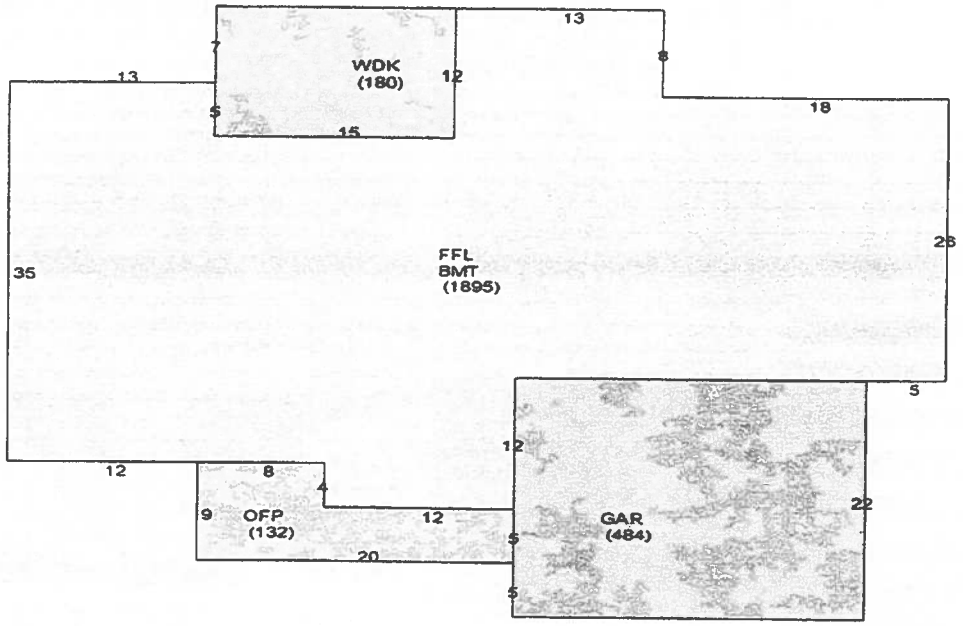
Comments

Parcel ID 0000D-00023-14

edit sketch, new pic. JM23—2/22: 100% COMPLETED. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



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Insulation	2 - TYPICAL
Int Vs Ext	
Heat Fuel	2 - GAS
Heat Type	1 - FORCED H/A
# Heat Sys	1
Heated %	100 AC % 100
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Com Wall %	Sprnk %

Bath Features

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

Other Features

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Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

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Con Mod			
L. Sum			

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BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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
FPL	FIREPLACE	A	S	1	1.00	A	AV	2022	2,500.00	T	2%		1		1		1	2,500
	Building Totals				Yard Item Appr							Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr							Special Feature Appr					2,500	2,500

Image

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

0000D	00023	14		0000D-00023-14	14 CRAFTSMAN LN, Unit 14	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52567	ASSESSED	791,300 /	791,300

PROPERTY LOCATION

14 CRAFTSMAN LN, Unit 14
NASHUA, NH

OWNERSHIP

TNT RT, THE
TESSIER, THOMAS NATHAN, TEE
14 CRAFTSMAN LN
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
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
1021	791,300	0	0.00	0	791,300
Building Total	791,300	0	0.00	0	791,300
Parcel Total	791,300	0	0.00	0	791,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	417.57	Tot Val SF/Prcl	417.57

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	662,900	0	0	0	662,900	662,900	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9592-0455	W	02/25/2022	679,934	No	2	Q	Confirmed transaction with Dave at Etchstor

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
12/27/2023	23-4276	Alt Energy	23,840	04/24/2025	C	10 ROOF TOP SC	
12/27/2023	23-4276-01	Electrical Only		12/28/2023	C	10 ROOF TOP SC	
11/17/2021	21-2944-04	Mechanical Only		02/28/2022	C	FACTORY FIREP	
11/17/2021	21-2944-03	Mechanical Only		02/28/2022	C	14 CRAFTSMAN:	
10/28/2021	21-2944-02	Plumbing Only		02/28/2022	C	PLUMBING FOR A	
09/09/2021	21-2944-01	Electrical Only		02/28/2022	C	14 CRAFTSMAN I	
07/08/2021	21-2944	Res 1 Family Dv	175,000	02/28/2022	C	14 CRAFTSMAN I	02/28/2022

ACTIVITIES

Date	Result	By
08/12/2025	ABATE ADJUST	Robert Gagne
11/08/2024	Extr In only	Miles LaCroix
10/08/2024	No Change	Nick Smith (VG
08/09/2024	Extr In only	Miles LaCroix
01/30/2023	Extr In only	Jessica Marcha
07/19/2022	Sales Review	Greg Turgiss
06/23/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (V
01/25/2022	BP Prop Ins	Terri Sullivan (V
11/24/2021	BP Prop Ins	Adam Natal (VG
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1021759.31223177
GIS Coord 2
75663.22420433
Insp Date
11/08/2024

PRINT

Date	Time
8/12/2025	12:57 pm

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
Prior D3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

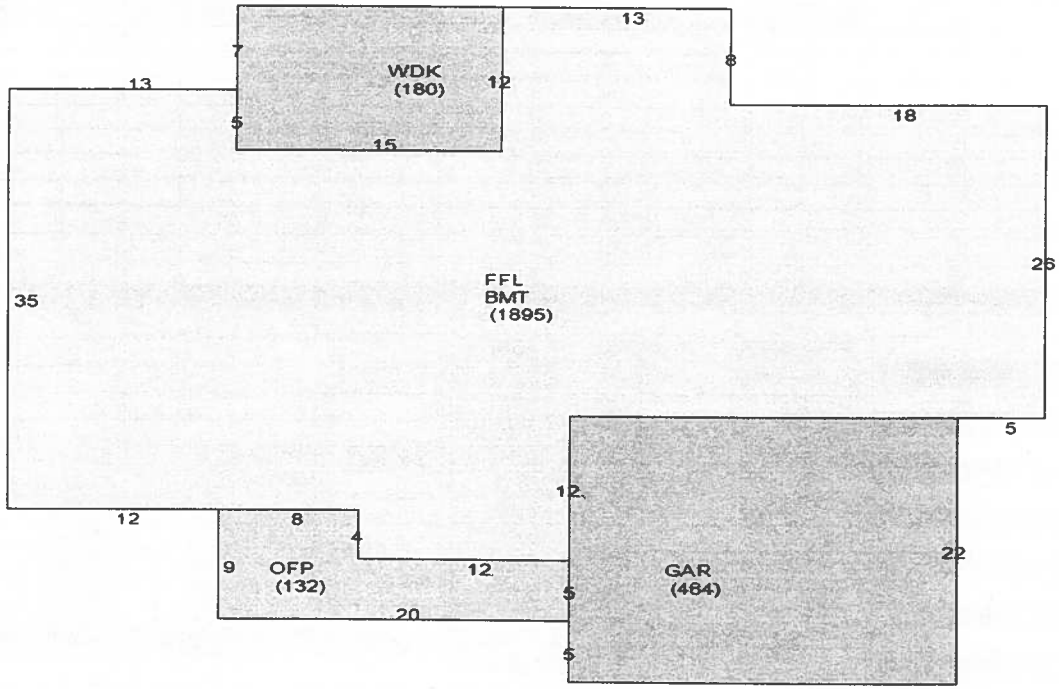
LAND SECTION

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
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR				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 0000D-00023-14**

CLOSED BP - WITHDRAWN ML25--- CKBK 25 FOR SOLAR ML25--- edit sketch, new pic. JM23---2/22: 100% COMPLETED. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall		%	
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	3 - HARDWOOD		
Sec Floor	4 - CARPET	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	1		
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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	16,098
Con Adj	1.02000	Depr'd Total	788,814
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 791,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val	$ 791,300
LUC Ft.	1.0000	Total $/SF	$ 417.57
Adj Tot (RCN)	804,912	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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
FPL	FIREPLACE	A	S	1	1.00	A	AV	2022	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
	Building Totals				Yard Item Appr						Special Feature Appr						2,500	2,500
	Parcel Totals				Yard Item Appr						Special Feature Appr						2,500	2,500

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: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 9 Craftsman Ln / Accomazzo

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

The subject is an 1,895 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

17 Craftsman Ln, a 1,708 SF unit, originally sold for $674,900 on July 29, 2022 and resold for $799,000 on July 7, 2025. The 18.4% increase in value over the 35.5-month period indicates an annual rate of appreciation of approximately 6%. Applying that rate of appreciation to the sold unit from the date of the original sale on July 29, 2022 to the April 1, 2024 effective date of value for the 2024 revaluation results in an indication of value of $742,400 for a 1,708 SF unit (base unit, no extras or deletion of features) for the 2024 tax year. The assessed value for such a unit in the 2024 tax year was $861,700. A reduction is warranted.

NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

Account: 52575 **Map/Lot:** 0000D-00023-22

Owner: THE ACCOMAZZO INVESTMENT TR
MAURO A & JANET L ACCOMAZZO, TRUSTEES

Property Location: 9 CRAFTSMAN LN

Original 2024 Assessed Value: $918,100

Recommended Revised Assessed Value: $791,300

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: $ 2016.12

Abatement Information Sheet

Account Number: 52575
Address: 9 CRAFTSMAN LN
Owner: ACCOMAZZO INVESTMENT TR, THE
2024 Assessment: $918,100 **Applicant's Opinion of Value:** $810,000
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# 06000-00023-22 Appeal Year Market Value $ 810,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

There is no comparable ranch style Condos listed in the website "Condo Sales Excel" table that sold in the $ 700,000-900,000 range. Zillow (Exhibit 1) estimates our condos at $ 810,000 with a range of $ 753,000 – 875,000. Our condo fees include paying for winter street plowing, trash pickup, and septic pumping. Examples in section G are ranch style homes that receive Nashua public services.

SECTION G. Sales, Rental and/or Assessment Comparisons

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

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	2024 Assessment
06000-00022-64	63 Diamond Back Ave	NA		$ 717,000
-00022-84	44 Diamondback Ave	NA		$ 732,700
0000B-03193	4 Serenity Ln	NA		$ 801,300
0000B-03198	14 Serenity Ln	NA		$ 796,700
(See exhibit 2)	31 Juliana Ave	Listed 9/18/2024 (still on market)		$ 873,500

Assessor Reasoning

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Assessor Recommendation

Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

0000D	00023	22		0000D-00023-22	9 CRAFTSMAN LN, Unit 22	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52575	ASSESSED	918,100 /	918,100

PROPERTY LOCATION

9 CRAFTSMAN LN, Unit 22
NASHUA, NH

OWNERSHIP

ACCOMAZZO INVESTMENT TR, THE
ACCOMAZZO, MAURO A & JANET L
9 CRAFTSMAN LN U-22
NASHUA, NH 03064

Occ | Type

PREVIOUS OWNER

ACCOMAZZO, MAURO A JR & JANET L
9 CRAFTSMAN LN U-22
NASHUA, NH 03064
US

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
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
1021	918,100	0	0.00	0	918,100
Building Total	918,100	0	0.00	0	918,100
Parcel Total	918,100	0	0.00	0	918,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	484.49	Tot Val SF/Prcl	484.49

LEGAL DESCRIPTION

Desc: HCRD 41391, See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	301,400	0	0	0	301,400	301,400	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ACCOMAZZO, MAURO A JR & JANI	9671-251	W	10/27/2022	0	No		N	
ETCHSTONE PROPERTIES, INC	9612-0455	W	04/29/2022	669,934	No	7	6	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
03/21/2022	21-3364-06	Mechanical Onl		02/03/2023	C	185 BTUs/ GAS P	02/28/2022
03/21/2022	22-0789	Plumbing Only		02/03/2023	C	12 FIXTURES / 10	02/28/2022
03/01/2022	21-3364-05	Mechanical Onl		02/03/2023	C	fireplace	03/07/2022
02/23/2022	21-3364-04	Electrical Only		02/03/2023	C	1935 SQ FT WIRI	03/07/2022
02/09/2022	21-3364-03	Mechanical Onl		02/03/2023	C	FURNACE, AC	02/28/2022
02/04/2022	21-3364-01	Mechanical Onl		02/03/2023	C	225 BTU /1 WATE	02/28/2022
02/04/2022	21-3364-02	Plumbing Only		02/03/2023	C	11 PLUMBING FI	02/28/2022
08/04/2021	21-3364	Res 1 Family D	175,000	02/03/2023	C	9 CRAFTSMAN L	02/28/2022

ACTIVITIES

Date	Result	By
10/08/2024	No Change	Angela Silva (V
01/30/2023	Meas+1Visit	Jessica Marcha
07/19/2022	Sales Review	Greg Turgiss
06/23/2022	Field Review	Sandra Schmu
03/07/2022	BPclsd no vr	Mike Castillo (V
02/28/2022	BP Prop Ins	Terri Sullivan (V
11/24/2021	BP Prop Ins	Adam Natal (VC
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1021953.53973177
GIS Coord 2
75221.60095433
Insp Date
10/08/2024

PRINT

Date	Time
2/24/2025	3:32 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41391
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

LAND SECTION

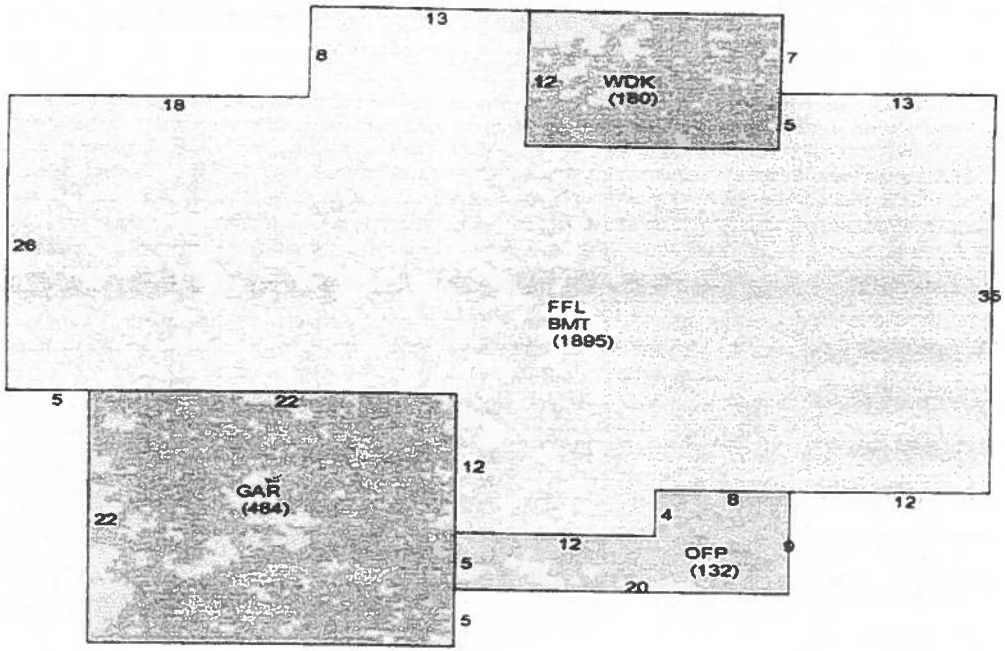
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Jurts	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR					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 0000D-00023-22

enter building details, new pic, Close BP. JM23--2/22: 55% TO COMPLETION-EST; ROOF,WINDOWS,DECK, ROUGH PLUMB/ELEC,INSULATION. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
Liv Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall		%	
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	3 - HARDWOOD		
Sec Floor	4 - CARPET	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	1		
Heated %	100	AC %	100
Sol HW %		Cntl 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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	18,685
Con Adj	1.02000	Depr'd Total	915,588
Adj Prc	$ 239.68	Juris Ft	1.0000
Grade Ft	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 918,100
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Inf	1.3000	Assessed Val	$ 918,100
LUC Ft	1.0000	Total $/SF	$ 484.49
Adj Tot (RCN)	934,273	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A	F. Area	Sz Adj A	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
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Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%		1		1		1	2,500
	Building Totals				Yard Item Appr								Special Feature Appr				2,500	2,500
	Parcel Totals				Yard Item Appr								Special Feature Appr				2,500	2,500

Image

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0000D	00023	22		0000D-00023-22	9 CRAFTSMAN LN, Unit 22	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52575	ASSESSED	791,300 /	791,300

PROPERTY LOCATION

9 CRAFTSMAN LN, Unit 22
NASHUA, NH

OWNERSHIP

ACCOMAZZO INVESTMENT TR, THE
ACCOMAZZO, MAURO A & JANET L
9 CRAFTSMAN LN U-22
NASHUA, NH 03064

Occ		Type	

PREVIOUS OWNER

ACCOMAZZO, MAURO A JR & JANET L
9 CRAFTSMAN LN U-22
NASHUA, NH 03064
US

NARRATIVE DESCRIPTION

This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
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
1021	791,300	0	0.00	0	791,300
Building Total	791,300	0	0.00	0	791,300
Parcel Total	791,300	0	0.00	0	791,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	417.57	Tot Val SF/Prcl	417.57

LEGAL DESCRIPTION

Desc: HCRD 41391, See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	301,400	0	0	0	301,400	301,400	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ACCOMAZZO, MAURO A JR & JANI	9671-251	W	10/27/2022	0	No		N	
ETCHSTONE PROPERTIES, INC	9612-0455	W	04/29/2022	669,934	No	7	6	JT-ROS

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
03/21/2022	21-3364-06	Mechanical Only		02/03/2023	C	185 BTUs/ GAS P	02/28/2022
03/21/2022	22-0789	Plumbing Only		02/03/2023	C	12 FIXTURES / 1(	02/28/2022
03/01/2022	21-3364-05	Mechanical Only		02/03/2023	C	fireplace	03/07/2022
02/23/2022	21-3364-04	Electrical Only		02/03/2023	C	1935 SQ FT WIRI	03/07/2022
02/09/2022	21-3364-03	Mechanical Only		02/03/2023	C	FURNACE, AC	02/28/2022
02/04/2022	21-3364-01	Mechanical Only		02/03/2023	C	225 BTU /1 WATE	02/28/2022
02/04/2022	21-3364-02	Plumbing Only		02/03/2023	C	11 PLUMBING FI	02/28/2022
08/04/2021	21-3364	Res 1 Family D	175,000	02/03/2023	C	9 CRAFTSMAN L	02/28/2022

ACTIVITIES

Date	Result	By
08/12/2025	ABATE ADJUST	Robert Gagne
10/08/2024	No Change	Angela Silva (V
01/30/2023	Meas+1Visit	Jessica Marcha
07/19/2022	Sales Review	Greg Turgiss
06/23/2022	Field Review	Sandra Schmu
03/07/2022	BPclsd no vr	Mike Castillo (V
02/28/2022	BP Prop Ins	Terri Sullivan (\
11/24/2021	BP Prop Ins	Adam Natal (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1021953.53973177
GIS Coord 2
75221.60095433
Insp Date
10/08/2024

PRINT

Date	Time
8/12/2025	1:06 pm

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41391
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

LAND SECTION

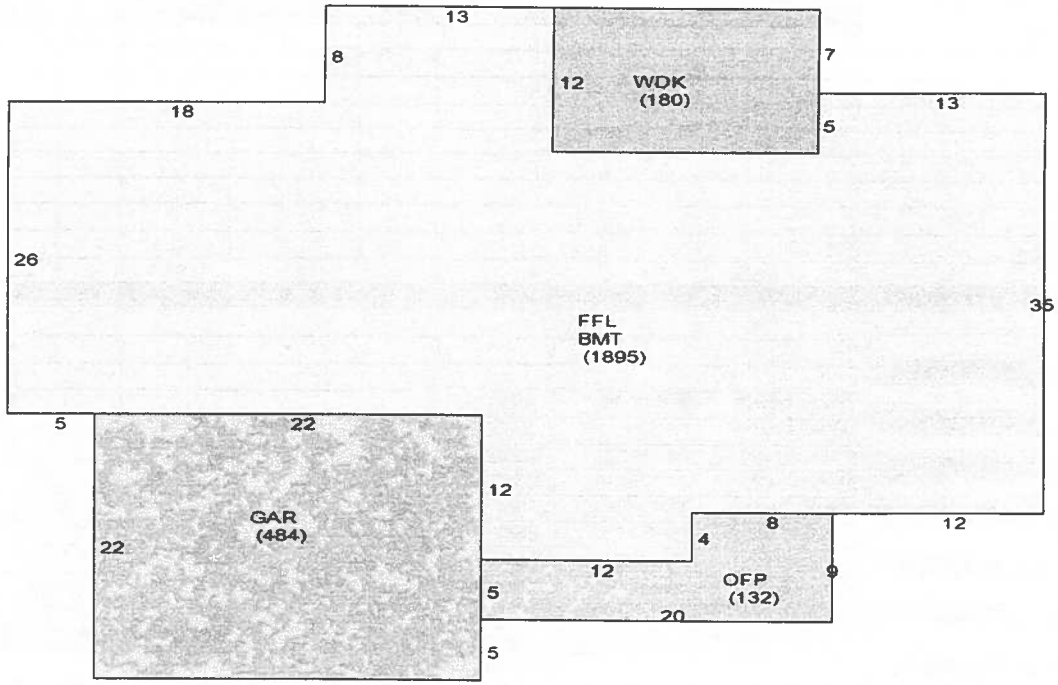
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base.V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR					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 0000D-00023-22

enter building details, new pic, Close BP. JM23---2/22: 55% TO COMPLETION-EST; ROOF,WINDOWS,DECK, ROUGH PLUMB/ELEC,INSULATION. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall		%	
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	3 - HARDWOOD		
Sec Floor	4 - CARPET	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	1		
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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	16,098
Con Adj	1.02000	Depr'd Total	788,814
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 791,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val	$ 791,300
LUC Ft.	1.0000	Total $/SF	$ 417.57
Adj Tot (RCN)	804,912	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
	Building Totals				Yard Item Appr							Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr							Special Feature Appr					2,500	2,500

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: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 4 Testament Cir / Farrell

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

The subject is an 1,895 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

17 Craftsman Ln, a 1,708 SF unit, originally sold for $674,900 on July 29, 2022 and resold for $799,000 on July 7, 2025. The 18.4% increase in value over the 35.5-month period indicates an annual rate of appreciation of approximately 6%. Applying that rate of appreciation to the sold unit from the date of the original sale on July 29, 2022 to the April 1, 2024 effective date of value for the 2024 revaluation results in an indication of value of $742,400 for a 1,708 SF unit (base unit, no extras or deletion of features) for the 2024 tax year. The assessed value for such a unit in the 2024 tax year was $861,700. A reduction is warranted.

NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

Account: 52557 **Map/Lot:** 0000D-00023-4

Owner: THOMAS EDWARD & KATHLEEN RAY FARRELL

Property Location: 4 TESTAMENT CIR

Original 2024 Assessed Value: $918,100

Recommended Revised Assessed Value: $791,300

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: $ 2016.12

Abatement Information Sheet

Account Number: 52557
Address: 4 TESTAMENT CIR
Owner: FARRELL, THOMAS EDWARD & KATHLEEN RAY
2024 Assessment: $918,100 **Applicant's Opinion of Value:** $794,500
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# 0000D-00023-4 Appeal Year Market Value $ 794.500

Town Parcel ID# _____ Appeal Year Market Value $_____

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

See attached

Assessor Reasoning

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Assessor Recommendation

Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

0000D	00023	4		0000D-00023-4	4 TESTAMENT CIR, Unit 4	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52557	ASSESSED	918,100 /	918,100

PROPERTY LOCATION

4 TESTAMENT CIR, Unit 4
NASHUA, NH

OWNERSHIP

FARRELL, THOMAS EDWARD & KATHLEEN RAY
4 TESTAMENT CIR
NASHUA, NH 03062

Occ | Type

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt	DVF - DIS VET			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	918,100	0	0.00	0	918,100
Building Total	918,100	0	0.00	0	918,100
Parcel Total	918,100	0	0.00	0	918,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	484.49	Tot Val SF/Prcl	484.49

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Rol 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9661-1353	W	10/17/2022	649,934	No	8	Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/05/2022	22-0167-05	Mechanical Onl		01/24/2023	C	1 GAS FIREPLAC	
06/06/2022	22-0167-04	Mechanical Onl		06/07/2022	C	1 FURNACE/ AC	
05/25/2022	22-0167-03	Electrical Only		05/27/2022	C	TEMP SERVICE V	
05/24/2022	22-0167-02	Mechanical Onl		05/25/2022	C	GAS PIPING AND	
05/24/2022	22-0167-01	Plumbing Only		05/25/2022	C	plumbing for a nev	
01/19/2022	22-0167	Res 1 Family D	200,000	02/02/2023	C	SFRD. 3 BEDROO	02/28/2022

ACTIVITIES

Date	Result	By
10/17/2024	No Change	Chris Ruel (VS
01/30/2023	Meas+1Visit	Jessica Marcha
01/24/2023	MLS VERIFIED	Jessica Marcha
06/28/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
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GIS Coord 2
75164.09220433
Insp Date
10/17/2024

PRINT

Date	Time
3/20/2025	8:50 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

LAND SECTION

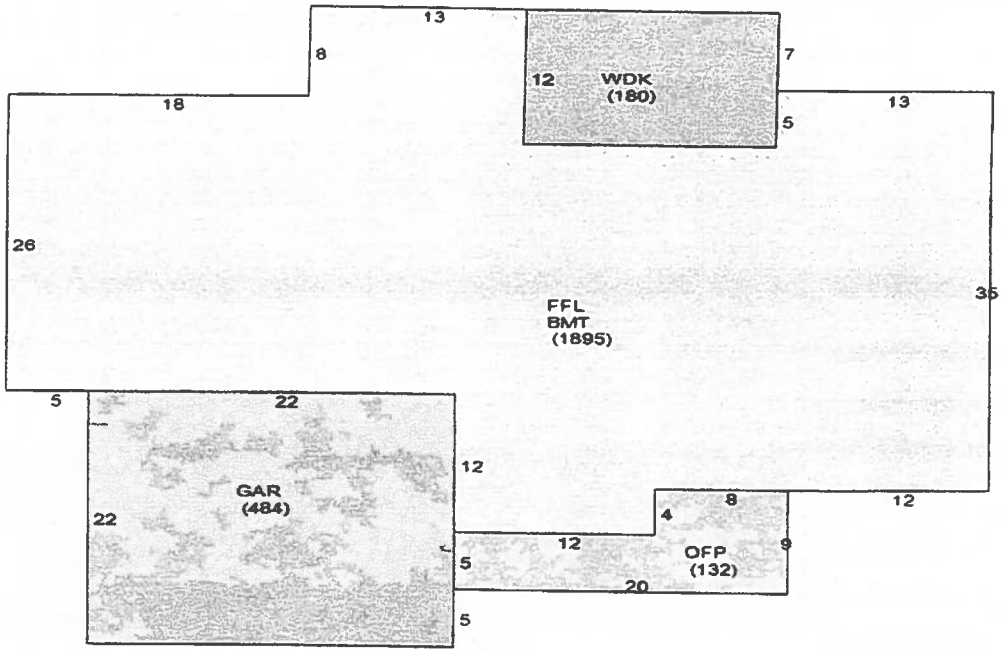
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC		1021 - CONDO NL			P. NBC Desc		TERRELL FAR		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 0000D-00023-4

enter building details, new pic, Close BP. JM23---Per MLS added rooms, BAs, flooring, FPLG. JM23---2/22: NO FOUNDATION. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			50%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	BLUE		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	15 - CARPET		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	1		
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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	18,685
Con Adj	1.02000	Depr'd Total	915,588
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 918,100
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3000	Assessed Val	$ 918,100
LUC Ft.	1.0000	Total $/SF	$ 484.49
Adj Tot (RCN)	934,273	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
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OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%		1		1		1	2,500
GEN	GENERATOR	D	Y	1	1.00	A	AV	2022	0.00	T	0%		1		1		1	0
	Building Totals				Yard Item Appr				0			Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr				0			Special Feature Appr					2,500	2,500

Image

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0000D	00023	4		0000D-00023-4	4 TESTAMENT CIR, Unit 4	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52557	ASSESSED	791,300 /	791,300

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4 TESTAMENT CIR, Unit 4
NASHUA, NH

OWNERSHIP

FARRELL, THOMAS EDWARD & KATHLEEN RAY
4 TESTAMENT CIR
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

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179 AMHERST ST
NASHUA, NH 03064-0000

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This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 square feet. There are 1 living unit(s), 2 Baths, 6 Rooms, and 3 Bdrms.

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Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt	DVF - DIS VET			

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Also see NR 2249 Nov 2020

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Total Land	0.00
Land Unit Type	

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2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9661-1353	W	10/17/2022	649,934	No	8	Q	MLS 4896309 New construction

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/05/2022	22-0167-05	Mechanical Only		01/24/2023	C	1 GAS FIREPLAC	
06/06/2022	22-0167-04	Mechanical Only		06/07/2022	C	1 FURNACE/ AC	
05/25/2022	22-0167-03	Electrical Only		05/27/2022	C	TEMP SERVICE V	
05/24/2022	22-0167-02	Mechanical Only		05/25/2022	C	GAS PIPING AND	
05/24/2022	22-0167-01	Plumbing Only		05/25/2022	C	plumbing for a new	
01/19/2022	22-0167	Res 1 Family Dv	200,000	02/02/2023	C	SFRD. 3 BEDROC	02/28/2022

ACTIVITIES

Date	Result	By
08/12/2025	ABATE ADJUST	Robert Gagne
10/17/2024	No Change	Chris Ruel (VS
01/30/2023	Meas+1Visit	Jessica Marcha
01/24/2023	MLS VERIFIED	Jessica Marcha
06/28/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1021677.93223177
GIS Coord 2
75164.09220433
Insp Date
10/17/2024

PRINT

Date	Time
8/12/2025	1:13 pm

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

LAND SECTION

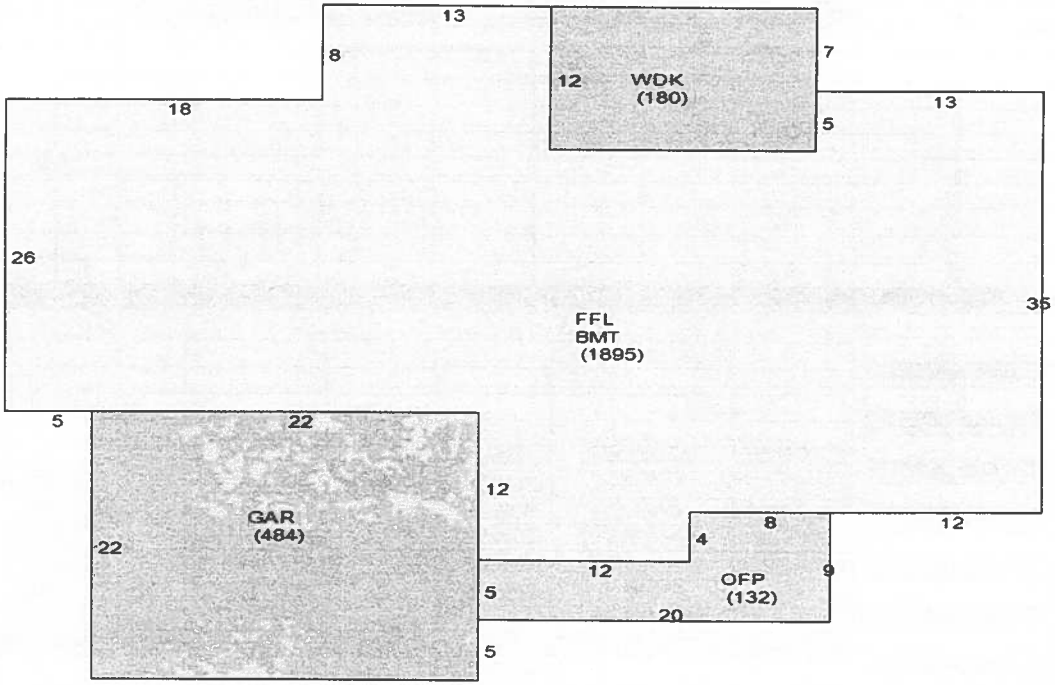
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P:NBC Desc	TERRELL FAR				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 0000D-00023-4

enter building details, new pic, Close BP. JM23---Per MLS added rooms, BAs, flooring, FPLG. JM23---2/22: NO FOUNDATION. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			50%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	BLUE		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	15 - CARPET		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	1		
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	0		
Add 1/2	0		
Other Fix	1	A - AVERAGE	

Other Features

Kitchens	1	A - AVERAGE	
Add Kit.	0		

Condo Information

Location			
Tot Units			
Floor			
% Own			
Name			

Depreciation

Phys Con	AV - Average		2
Functional			
Economic			
Special			
Override			
Total			2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	16,098
Con Adj	1.02000	Depr'd Total	788,814
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 791,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val...	$ 791,300
LUC Ft.	1.0000	Total $/SF	$ 417.57
Adj Tot (RCN)	804,912	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

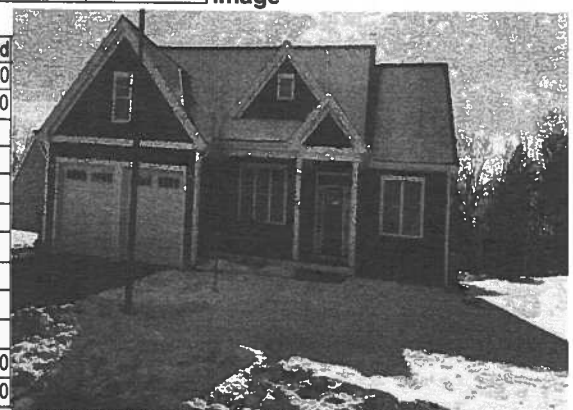
Res Breakdown

Floor	No. Units	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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
GEN	GENERATOR	D	Y	1	1.00	A	AV	2022	0.00	T	0%	1021	1	TF	1	2	1	0
	Building Totals				Yard Item Appr				0			Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr				0			Special Feature Appr					2,500	2,500

Image



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THE CITY OF NASHUA
Administrative Services Division
Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 6 Testament Cir / Dwyer

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

The subject is an 1,895 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

17 Craftsman Ln, a 1,708 SF unit, originally sold for $674,900 on July 29, 2022 and resold for $799,000 on July 7, 2025. The 18.4% increase in value over the 35.5-month period indicates an annual rate of appreciation of approximately 6%. Applying that rate of appreciation to the sold unit from the date of the original sale on July 29, 2022 to the April 1, 2024 effective date of value for the 2024 revaluation results in an indication of value of $742,400 for a 1,708 SF unit (base unit, no extras or deletion of features) for the 2024 tax year. The assessed value for such a unit in the 2024 tax year was $861,700. A reduction is warranted.

NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

Account: 52558 **Map/Lot:** 0000D-00023-5

Owner: THE WLD TR, WILLIAM & LOREEN DWYER, TRUSTEES

Property Location: 6 TESTAMENT CIR

Original 2024 Assessed Value: $918,100

Recommended Revised Assessed Value: $791,300

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: $ 2016.12

Abatement Information Sheet

Account Number: 52558
Address: 6 TESTAMENT CIR
Owner: WLD REV TR, THE
2024 Assessment: $918,100 **Applicant's Opinion of Value:** $790,000
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# Deed Book 9664 Page 1367 6 Testament Circle — Appeal Year Market Value $ 790,000

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

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

Average market value of similar condo's sold on attached sheet is $751,100, the average of the larger homes is $827,189. The average of both examples is $789,145. Current market value of the sample detached condominiums rounds to $790,000.

Current assessment considerably higher than similar properties recently sold at market in vacinity of property in question.

2/3 List of comparable properties attached. Majority of properties are new construction unattached condominiums with equal or greater Sq. Footage & Lot size.

2

Assessor Reasoning
For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Assessor Recommendation
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

0000D	00023	5		0000D-00023-5	6 TESTAMENT CIR, Unit 5	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52558	ASSESSED	918,100 /	918,100

PROPERTY LOCATION

6 TESTAMENT CIR, Unit 5
NASHUA, NH

OWNERSHIP

WLD REV TR, THE
DWYER, WILLIAM & LOREEN, TEES
6 TESTAMENT CIR
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

DWYER, WILLIAM F & LOREEN E
6 TESTAMENT CIR
NASHUA, NH 03062
US

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	918,100	0	0.00	0	918,100
Building Total	918,100	0	0.00	0	918,100
Parcel Total	918,100	0	0.00	0	918,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	484.49	Tot Val SF/Prcl	484.49

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021 HCRD 41391 Apr 2022 Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
DWYER, WILLIAM F & LOREEN E	9729-213	Q	09/13/2023	0	No	4	T	
ETCHSTONE PROPERTIES, INC	9668-2102	W	11/21/2022	679,934	No	8	Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
08/04/2022	22-2425	Mechanical Only		08/05/2022	C	1 FURNACE/ 1 AC	
07/18/2022	22-0169-04	Mechanical Only		07/19/2022	C	1 GAS FIREPLAC	
06/20/2022	22-0169-03	Plumbing Only		06/21/2022	C	15 FIXTURES/ 10	
06/20/2022	22-0169-02	Mechanical Only		06/21/2022	C	200K BTU"s / 1 W	
05/25/2022	22-0169-01	Electrical Only		05/27/2022	C	TEMP SERVICE V	
01/19/2022	22-0169	Res 1 Family Dv	200,000	01/30/2023	C	SFRD, 1 STORY,	02/28/2022

ACTIVITIES

Date	Result	By
10/08/2024	No Change	Dave Mackie (V
08/15/2023	MLS VERIFIED	Jessica Marcha
01/30/2023	Meas+1Visit	Jessica Marcha
06/28/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
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GIS Coord 2
75098 98820433
Insp Date
10/08/2024

PRINT

Date	Time
1/29/2025	2:46 pm

TAX YEAR

2024

USER DEFINED

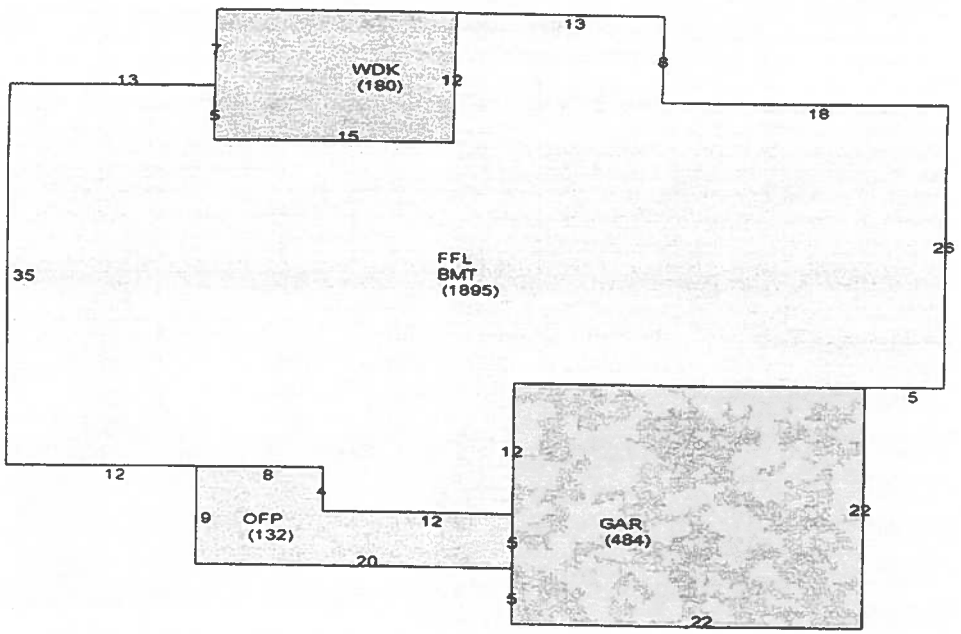
PriorID1a
Nashua PID
D-23
Plan #
41391
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

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
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR				Tot		0		Tot	0		Tot	0	

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

enter building details, new pic, Close BP. JM23--2/22: NO FOUNDATION-NOT STARTED. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L	
Stry Hght	1 - 1 STORY	
(Liv) Units	1 Tot 1	
Found	1 - CONCRETE	
Frame	1 - WOOD	
P. Wall	4 - VINYL	
Sec Wall		50%
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	3 - HARDWOOD	
Sec Floor	15 - CARPET	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	1	
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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
	Total	2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	18,685
Con Adj	1.02000	Depr'd Total	915,588
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 918,100
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3000	Assessed Val	$ 918,100
LUC Ft.	1.0000	Total $/SF	$ 484.49
Adj Tot (RCN)	934,273	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%		1		1		1	2,500
	Building Totals				Yard Item Appr							Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr							Special Feature Appr					2,500	2,500

Image

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0000D	00023	5		0000D-00023-5	6 TESTAMENT CIR, Unit 5	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52558	ASSESSED	791,300 /	791,300

PROPERTY LOCATION

6 TESTAMENT CIR, Unit 5
NASHUA, NH

OWNERSHIP

WLD REV TR, THE
DWYER, WILLIAM & LOREEN, TEES
6 TESTAMENT CIR
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

DWYER, WILLIAM F & LOREEN E
6 TESTAMENT CIR
NASHUA, NH 03062
US

NARRATIVE DESCRIPTION

This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	791,300	0	0.00	0	791,300
Building Total	791,300	0	0.00	0	791,300
Parcel Total	791,300	0	0.00	0	791,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	417.57	Tot Val SF/Prcl	417.57

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021 HCRD 41391 Apr 2022 Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

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Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
DWYER, WILLIAM F & LOREEN E	9729-213	Q	09/13/2023	0	No	4	T	INTO TRUST
ETCHSTONE PROPERTIES, INC	9668-2102	W	11/21/2022	679,934	No	8	Q	MLS 4897100 New construction UC at time

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
08/04/2022	22-2425	Mechanical Only		08/05/2022	C	1 FURNACE/ 1 AC	
07/18/2022	22-0169-04	Mechanical Only		07/19/2022	C	1 GAS FIREPLAC	
06/20/2022	22-0169-03	Plumbing Only		06/21/2022	C	15 FIXTURES/ 10	
06/20/2022	22-0169-02	Mechanical Only		06/21/2022	C	200K BTU"s / 1 W	
05/25/2022	22-0169-01	Electrical Only		05/27/2022	C	TEMP SERVICE V	
01/19/2022	22-0169	Res 1 Family Dv	200,000	01/30/2023	C	SFRD, 1 STORY,	02/28/2022

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Patriot PROPERTIES INC.

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GIS Coord 2
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TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41391
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

LAND SECTION

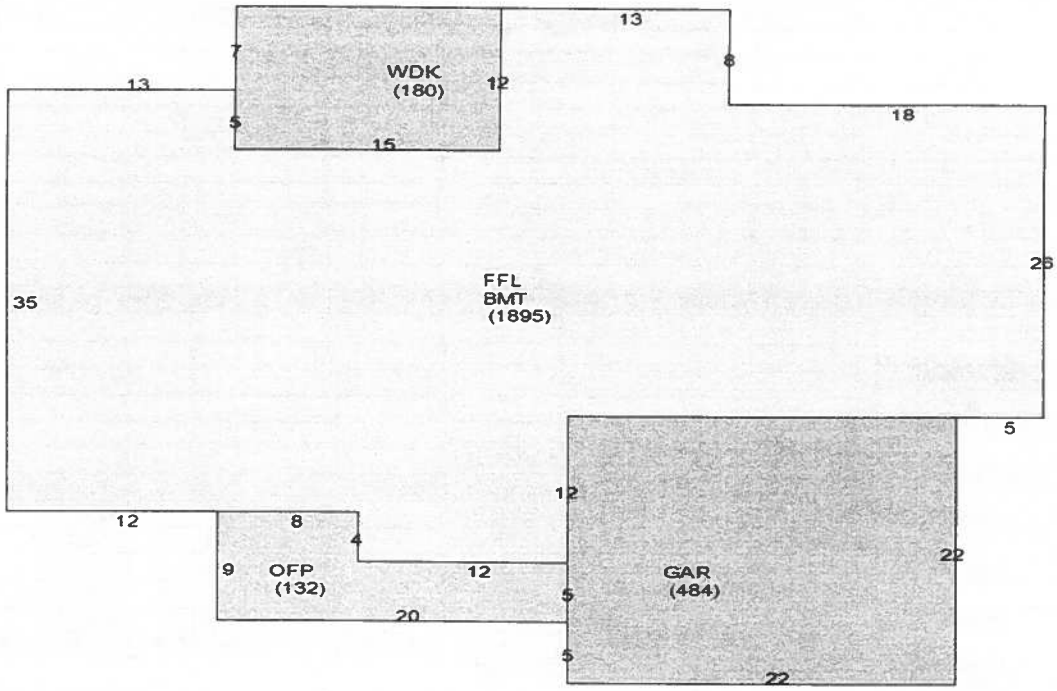
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR					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 0000D-00023-5

enter building details, new pic, Close BP. JM23---2/22: NO FOUNDATION-NOT STARTED. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			50%
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	3 - HARDWOOD		
Sec Floor	15 - CARPET		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	1		
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	0		
Add 1/2	0		
Other Fix	1	A - AVERAGE	

Other Features

Kitchens	1	A - AVERAGE	
Add Kit.	0		

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	16,098
Con Adj	1.02000	Depr'd Total	788,814
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 791,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val	$ 791,300
LUC Ft.	1.0000	Total $/SF	$ 417.57
Adj Tot (RCN)	804,912	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
	Building Totals				Yard Item Appr							Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr							Special Feature Appr					2,500	2,500

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: Robert J. Gagne, Assessor Supervisor

Date: August 12, 2025

Re: Abatement Recommendation / 15 Vista Way / Westberg

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

The subject is an 1,895 SF detached condo unit located in a 25-unit development known as Terrell Farms Condominium. Eleven of the units are 1,708 SF units and 14 of the units are 1,895 SF units. All 25 units were completed and sold in 2022 and early 2023, prior to April 1, 2023. No sales occurred within this development during the 12-month time period analyzed for the 2024 revaluation (April 1, 2023 to March 31, 2024) and none occurred prior to setting the final 2024 assessed values in August 2024. The first and thus far only resale of a unit in this development occurred in July 2025.

17 Craftsman Ln, a 1,708 SF unit, originally sold for $674,900 on July 29, 2022 and resold for $799,000 on July 7, 2025. The 18.4% increase in value over the 35.5-month period indicates an annual rate of appreciation of approximately 6%. Applying that rate of appreciation to the sold unit from the date of the original sale on July 29, 2022 to the April 1, 2024 effective date of value for the 2024 revaluation results in an indication of value of $742,400 for a 1,708 SF unit (base unit, no extras or deletion of features) for the 2024 tax year. The assessed value for such a unit in the 2024 tax year was $861,700. A reduction is warranted.

NOTE: The owners of 11 of the 25 units in this development have requested an abatement adjustment for the 2024 property tax year. Rather than evaluate and adjust each unit individually, an overall adjustment to the neighborhood factor for this condominium development will be applied for the 11 units for purposes of 2024 abatement requests and for all 25 units going forward. The adjustment is based on the analysis in the previous paragraph.

For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

For the 2025 property tax year, the subject unit was an 1,895 SF unit with 972 SF of basement finish and a third full bath, added with permits. This unit's assessed value in the CAMA system for the 2025 property tax year is $831,500.

Conclusion:
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

Account: 52571 **Map/Lot:** 0000D-00023-18

Owner: THE WESTBERG FAMILY REV TR
JAMES G & LINNEA P WESTBERG, TRUSTEES

Property Location: 15 VISTA WAY

Original 2024 Assessed Value: $918,100

Recommended Revised Assessed Value: $791,300

BOA Meeting Date: 08/21/2025

Abatement Request BOA Decision: ***GRANTED***

Abatement: # 2016.12

Abatement Information Sheet

Account Number: 52571
Address: 15 VISTA WAY
Owner: WESTBERG FAMILY REV TR, THE
2024 Assessment: $918,100 **Applicant's Opinion of Value:** $752,000
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# 0000 D-0023-18 Appeal Year Market Value $ 752,000

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

See Attached

Please see attached summary table and our conclusions. Supporting documents enclosed as well.

Assessor Reasoning
For the 2024 property tax year, the subject unit was an 1,895 SF base unit with no extras or deletions. Recalculation of this unit's assessed value in the CAMA system, based on the adjustment to the neighborhood factor for this condominium development, results in an adjusted assessed value of $791,300 for this unit.

Assessor Recommendation
Based on the above analysis, an abatement is warranted to a revised assessed value of **$791,300**.

0000D	00023	18		0000D-00023-18	15 VISTA WAY, Unit 18	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52571	ASSESSED	918,100 /	918,100

PROPERTY LOCATION

15 VISTA WAY, Unit 18
NASHUA, NH

OWNERSHIP

WESTBERG FAMILY REV TR, THE
WESTBERG, JAMES G & LINNEA P, TEES
15 VISTA WAY U-18
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC		Dis 1	NASH	100 0
Util 2	3 - PUBLIC WATER		Dis 2		
Util 3			Dis 3		
Census			Zone 1	R40	
F. Haz			Zone 2		
Topo			Zone 3		
Street					
Traffic					
Exempt	AV - ALLVETCREDI				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	918,100	0	0.00	0	918,100
Building Total	918,100	0	0.00	0	918,100
Parcel Total	918,100	0	0.00	0	918,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	484.49	Tot Val SF/Prcl	484.49

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9660-2313	W	10/20/2022	689,934	No	8	Q	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
04/03/2024	24-0846-02	Electrical Only		06/19/2024	C	ADD OUTLETS, S	
04/03/2024	24-1011	Plumbing Only		06/19/2024	C	BASEMENT BATH	
04/02/2024	24-0846-01	Plumbing Only		06/10/2024	C	ADD OUTLETS, S	
03/18/2024	24-0846	Alteration	40,000	08/07/2024	C	FINISH BASEMEN	
08/03/2022	22-0168-05	Mechanical Only		08/04/2022	C	1 FURNACE/ 1 AC	
06/10/2022	22-0168-04	Mechanical Only		06/20/2022	C	FIREPLACE	
05/25/2022	22-0168-03	Electrical Only		05/27/2022	C	TEMP SERVICE V	
05/24/2022	22-0168-01	Plumbing Only		05/25/2022	C	plumbing for a new	
05/24/2022	22-0168-02	Mechanical Only		05/25/2022	C	GAS PIPING AND	
01/19/2022	22-0168	Res 1 Family D	200,000	02/01/2023	C	NEW SINGLE FAI	02/28/2022

ACTIVITIES

Date	Result	By
08/07/2024	Extr In only	Miles LaCroix
02/07/2023	MLS VERIFIED	Jessica Marcha
01/30/2023	Meas+1Visit	Jessica Marcha
06/28/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Tern Sullivan (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC

User Account
GIS Coord 1
1022160.78798177
GIS Coord 2
75684.92570433
Insp Date
08/07/2024

PRINT

Date	Time
2/11/2025	3:23 pm

TAX YEAR

2024

USER DEFINED

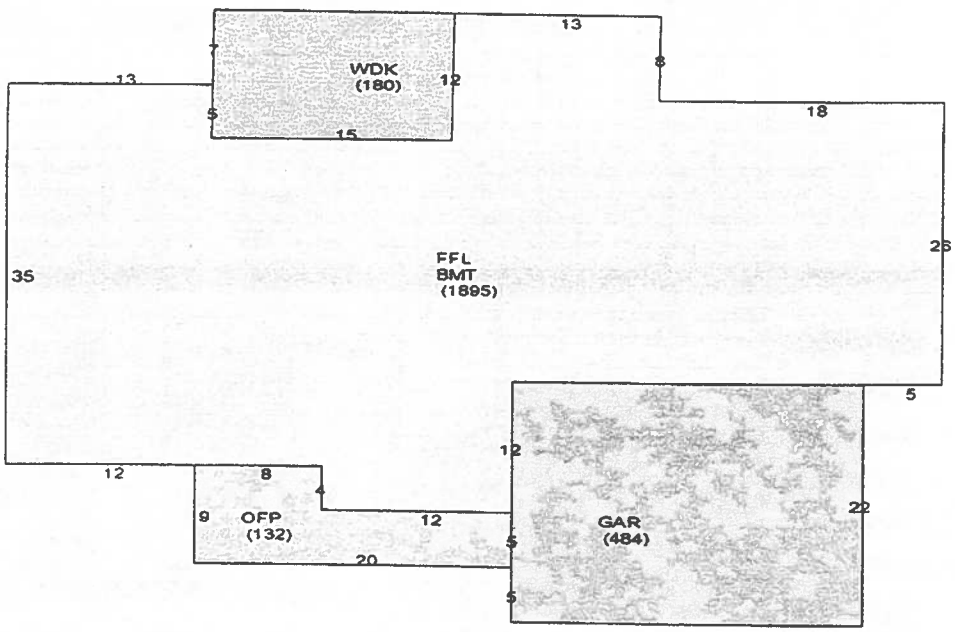
PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

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
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR Tot					0	Tot		0	Tot		0		

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

FOR 25 ADD FBM(875SQFT) AND BATH PER BP. CLOSE BP ML24--- enter building details, new pic, Close BP. JM23--2/22: FOUNDATION ONLY-95% TO COMPLETE. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			50%
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	3 - HARDWOOD		
Sec Floor	15 - CARPET		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	1		
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	0		
Add 1/2	0		
Other Fix	1	A - AVERAGE	

Other Features

Kitchens	1	A - AVERAGE	
Add Kit.	0		

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	18,685
Con Adj	1.02000	Depr'd Total	915,588
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 918,100
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.3000	Assessed Val	$ 918,100
LUC Ft.	1.0000	Total $/SF	$ 484.49
Adj Tot (RCN)	934,273	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1 895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

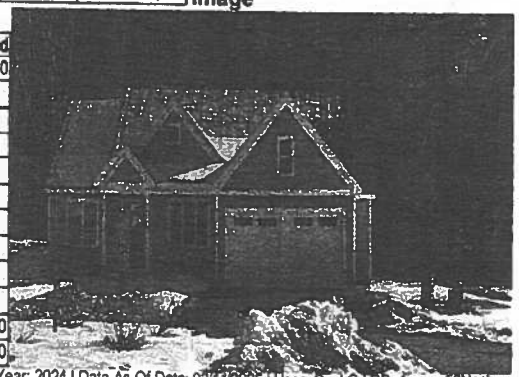
Res Breakdown

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%		1		1		1	2,500
	Building Totals				Yard Item Appr							Special Feature Appr					2,500	2,500
	Parcel Totals				Yard Item Appr							Special Feature Appr					2,500	2,500

Image



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0000D	00023	18		0000D-00023-18	15 VISTA WAY, Unit 18	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52571	ASSESSED	791,300 /	791,300

PROPERTY LOCATION

15 VISTA WAY, Unit 18
NASHUA, NH

OWNERSHIP

WESTBERG FAMILY REV TR, THE
WESTBERG, JAMES G & LINNEA P, TEES
15 VISTA WAY U-18
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES, INC
179 AMHERST ST
NASHUA, NH 03064-0000

NARRATIVE DESCRIPTION

This parcel contains 0 of land mainly classified as CONDO NL It has 1 building(s) first built in 2022 with a total of 1,895 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	0 - SEPTIC	Dis 1	NASH	100.0
Util 2	3 - PUBLIC WATER	Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo		Zone 3		
Street				
Traffic				
Exempt	AV - ALLVETCREDI			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	791,300	0	0.00	0	791,300
Building Total	791,300	0	0.00	0	791,300
Parcel Total	791,300	0	0.00	0	791,300
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	417.57	Tot Val SF/Prcl	417.57

LEGAL DESCRIPTION

Desc: See Condominium Plan HCRD 41177 Oct 2021 and Condo Docs 9539/2406 Oct 2021
Also see NR 2249 Nov 2020

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
2024	FV	1021	918,100	0	0	0	918,100	918,100	Year End Roll 2024	12/12/2024
2023	FV	1021	720,900	0	0	0	720,900	720,900	Year End Roll 2023	12/05/2023
2022	FV	1021	0	50,000	0	0	50,000	50,000	Year End Roll 2022	11/15/2022

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES, INC	9660-2313	W	10/20/2022	689,934	No	8	Q	JAMES' DATES 6/15/1976-7/31/1982

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
04/03/2024	24-0846-02	Electrical Only		06/19/2024	C	ADD OUTLETS, S	
04/03/2024	24-1011	Plumbing Only		06/19/2024	C	BASEMENT BATH	
04/02/2024	24-0846-01	Plumbing Only		06/10/2024	C	ADD OUTLETS, S	
03/18/2024	24-0846	Alteration	40,000	08/07/2024	C	FINISH BASEMEN	
08/03/2022	22-0168-05	Mechanical Only		08/04/2022	C	1 FURNACE/ 1 AC	
06/10/2022	22-0168-04	Mechanical Only		06/20/2022	C	FIREPLACE	
05/25/2022	22-0168-03	Electrical Only		05/27/2022	C	TEMP SERVICE V	
05/24/2022	22-0168-01	Plumbing Only		05/25/2022	C	plumbing for a nev	
05/24/2022	22-0168-02	Mechanical Only		05/25/2022	C	GAS PIPING AND	
01/19/2022	22-0168	Res 1 Family Dv	200,000	02/01/2023	C	NEW SINGLE FAI	02/28/2022

ACTIVITIES

Date	Result	By
08/12/2025	ABATE ADJUST	Robert Gagne
11/13/2024	Interior Ins	Miles LaCroix
08/07/2024	Extr In only	Miles LaCroix
02/07/2023	MLS VERIFIED	Jessica Marcha
01/30/2023	Meas+1Visit	Jessica Marcha
06/28/2022	Field Review	Sandra Schmu
02/28/2022	BP Prop Ins	Terri Sullivan (V
11/19/2021	Map Change	Lindsay Monag

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1022160.78798177
GIS Coord 2
75684.92570433
Insp Date
11/13/2024

PRINT

Date	Time
8/12/2025	1:34 pm

TAX YEAR

2025

USER DEFINED

PriorID1a
Nashua PID
D-23
Plan #
41177
PriorID1b
PriorID2b
PriorID3b
Code Date
Code Status
Nashua Ward
5
Assessor Map

LAND SECTION

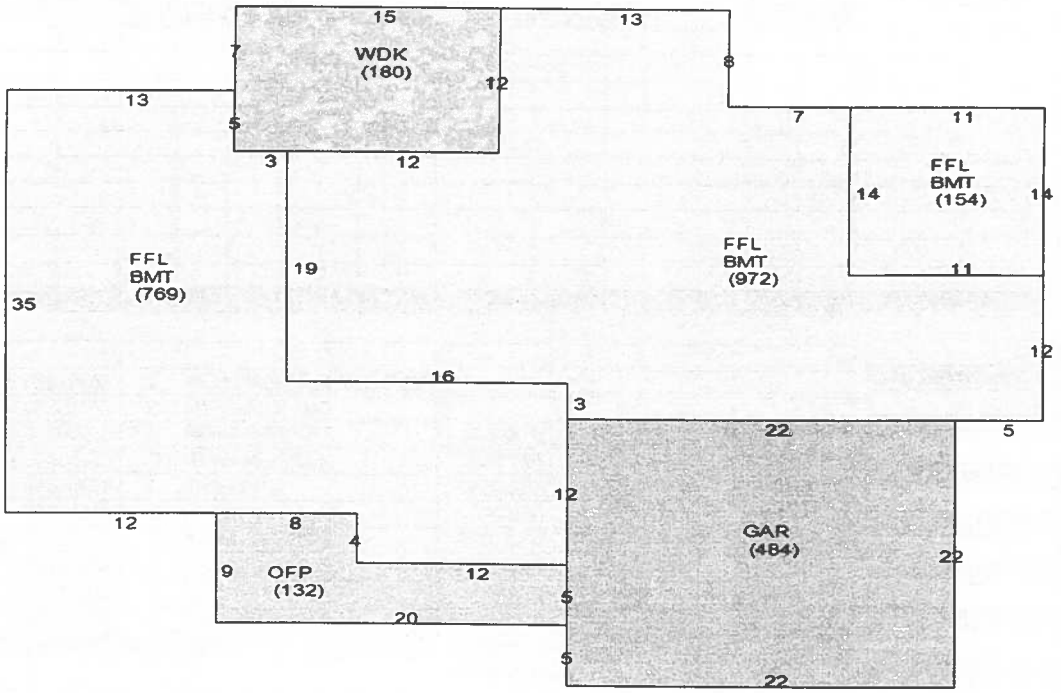
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod..	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft	Assessed	Notes
1021	CONDO NL	1	0							0	TF	1								0			0	2	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	TERRELL FAR				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 0000D-00023-18

ADD FBM AREA, ADD BA, CLOSED BP ML25--- FOR 25 ADD FBM AND BATH PER BP, CLOSE BP ML24--- enter building details, new pic, Close BP. JM23---2/22: FOUNDATION ONLY-95% TO COMPLETE. NEW ACCT PART OF TERRELL FARMS PER PLAN 41177 & CONDO DOCS BK 9539 PG 2406



Exterior Information

Type	55DN - DETACHED N/L		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall			50%
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	3 - HARDWOOD		
Sec Floor	15 - CARPET		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	1		
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	0	
Add 1/2	0	
Other Fix	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	2
Functional		
Economic		
Special		
Override		
Total		2%

General Information

Grade	BC - BC - GOOD		
Year Blt	2022	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	2%
Size Adj	0.92150	Depr	16,098
Con Adj	1.02000	Depr'd Total	788,813
Adj Prc	$ 239.68	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 2,500
Other Feat	$ 41,980	Final Total	$ 791,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1200	Assessed Val	$ 791,300
LUC Ft.	1.0000	Total $/SF	$ 417.57
Adj Tot (RCN)	804,911	Undepr $/SF	263.64800

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,895	1,895	1,895	1,895	239.68	454,194
GAR	GARAGE	484	484	0	0	83.89	40,603
OFP	OPEN FRM PRC	132	132	0	0	28.18	3,720
WDK	WOOD DECK	180	180	0	0	17.28	3,110
BMT	BASEMENT	1,895	1,895	0	0	59.92	113,548
	Building Totals	4,586	4,586	1,895	1,895		615,175
	Parcel Totals	4,586	4,586	1,895	1,895		615,175

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
G		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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	2022	2,500.00	T	2%	1021	1	TF	1	2	1	2,500
	Building Totals				Yard Item Appr						Special Feature Appr						2,500	2,500
	Parcel Totals				Yard Item Appr						Special Feature Appr						2,500	2,500

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

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 31, 2025

Re: Abatement Recommendation / 27 Silverton Dr

Reasons for abatement recommendation:
The taxpayer mailed a brief letter to the Assessing Department, received by the Department on January 14, 2025, in which the taxpayer states that they are "disputing the assessment value" placed on the property. The Assessing Department responded to the taxpayer on the same date the letter was received by mailing an abatement application to the taxpayer. No completed 2024 abatement application was ever received from the taxpayer. No market data or supporting evidence of any sort was provided by the taxpayer. The Assessing Department therefore recommends the "abatement request" be denied.

Account: 40447 **Map/Lot:** 0000C-01418-74

Owner: DAVID ANDERSON

Property Location: 27 SILVERTON DR

Original 2024 Assessed Value: $391,500

Recommended Revised Assessed Value: $391,500

BOA Meeting Date: 08/21/2025

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

Abatement Information Sheet

Account Number: 40447
Address: 27 SILVERTON DR
Owner: ANDERSON, DAVID
2024 Assessment: $400,100 **Applicant's Opinion of Value:** $340,000

Application Information:

To Whom It May Concern:

You recently sent me a property tax bill for account 40,447 for bill 18022.

Please be advised that I'm disputing the assessment value placed on my property.

I received monthly reports on the value of my property. These reports are based on recent sales data of similar properties in the area. My townhouse is nowhere close to the value you have assessed it at. Therefore, I'm requesting an abatement of the tax assessed.

You can reach me at the above address, or via phone at (617) 398-0591.

Sincerely.

David Anderson

David Anderson

abatement application mailed 1/14/24

Assessor Reasoning
The taxpayer mailed a brief letter to the Assessing Department, received by the Department on January 14, 2025, in which the taxpayer states that they are "disputing the assessment value" placed on the property. The Assessing Department responded to the taxpayer on the same date the letter was received by mailing an abatement application to the taxpayer. No completed 2024 abatement application was ever received from the taxpayer. No market data or supporting evidence of any sort was provided by the taxpayer. The Assessing Department therefore recommends the "abatement request" be denied.

Assessor Recommendation
To deny the abatement.

0000C	01418	74		0000C-01418-74	27 SILVERTON DR, Unit U-74	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 40447	ASSESSED	391,500 /	391,500

PROPERTY LOCATION

27 SILVERTON DR, Unit U-74
NASHUA, NH

OWNERSHIP

ANDERSON, DAVID
27 SILVERTON DR, Unit 74
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ROY, PHILIP G &
ROY, NANCY R
74 WINDMILL BLVD
PUNTA GORDA, FL 33950-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1982 with a total of 1,355 square feet. There are 1 living unit(s), 1 Bath, 1 Half Bath, 5 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	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	383,600	7,900	0.00	0	391,500
Building Total	383,600	7,900	0.00	0	391,500
Parcel Total	383,600	7,900	0.00	0	391,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	288 93	Tot Val SF/Prc	288.93

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	383,600	7,900	0	0	391,500	391,500	Year End Roll 2024	12/12/2024
2023	FV	1021	275,600	8,100	0	0	283,700	283,700	Year End Roll 2023	12/05/2023
2022	FV	1021	275,600	8,100	0	0	283,700	283,700	Year End Roll 2022	11/15/2022
2021	FV	1021	179,300	8,600	0	0	187,900	187,900	System Roll for 2021	11/15/2021
2020	FV	1021	179,300	8,600	0	0	187,900	187,900	Year End Roll	11/12/2020
2019	FV	1021	179,300	8,600	0	0	187,900	187,900	Year End Roll	03/04/2020
2018	PATR	1021	179,300	8,600		0	187,900	187,900	Corrects for Assessor	01/09/2019
2017	FV	1021	124,400	5,400		0	129,800	129,800	Year End Roll	11/06/2017
2016	FV	1021	124,400	5,400		0	129,800	129,800	Year End Roll	11/16/2016
2015	FV	1021	124,400	5,400		0	129,800	129,800		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ROY, PHILIP G &	9314-2612	W	07/01/2020	157,000	No	1	38	
ROY, PHILIP	9063-2008	Q	04/12/2018	0	No		38	JT
LANGLOIS, STEVEN M &	8997-0066	W	08/11/2017	171,000	No	8	Q	
SENOPOULOS, DONNA REV TRUS	8557-1555	W	05/08/2013	130,000	No	8	Q	AS NONE
SENOPOULOS, DONNA	7674 1731	Q	05/12/2006	2,667	No		T	
	3174-870		06/22/1984	75 500	No			PL 14739

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/30/2017	201701783	PLUMBING ON		07/14/2017	C		
09/27/1990	199446722	Alteration	3,000	09/27/1990	C		

ACTIVITIES

Date	Result	By
10/22/2024	No Change	Miles LaCroix
07/08/2022	Field Review	Sandra Schmu
12/07/2020	Meas+1Visit	Josh Seymour
08/03/2020	PA-34 Received	Lindsay Monag
08/03/2020	SI Quest Rtn	Mike Mandile
08/01/2018	Field Review	Rob T-KRT
05/30/2018	Sales Review	Kevin L -KRT
09/24/2017	MLS VERIFIED	Gary Turgiss
01/26/1991	Meas+List	RD
01/15/1991	Meas2InfCdLf	CL
01/08/1991	Meas2InfCdLf	CL

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1026486 09723177
GIS Coord 2	84861 82645433
Insp Date	10/22/2024

PRINT

Date	Time
4/2/2025	3:13 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	C-1418
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	27
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

PER HEARING INSP- NO CHANGE ML24--- ADD FPL & CHNG KIT FROM AVG TO GD PER MLS GT13---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 1/09 ND--- BDR IN FAT 6X18 STP 8X18 STP MID UNIT 1 CAR GARAGE STYLE F

UnSketched Subareas
WDK 252
FFL 572
SFL 540)
BMT 216)
ATC (540)
STG (12)
OFP 20

Exterior Information

Type	55T - TOWNHOUSE	
Stry Hght	2 - 2 STORIES	
(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	

Interior Information

Avg Ht / Fl		
P. Int Wall	1 - DRYWALL	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	4 - CARPET	
Sec Floor	6 - CERAMIC T	25%
Bmt Floors	12 - CONCRETE	
Electric	3 - TYPICAL	
Insulation	2 - TYPICAL	
Int Vs Ext		
Heat Fuel	1 - OIL	
Heat Type	12 - FLOOR FURN	
# Heat Sys	1	
Heated %	100 AC %	
Sol HW %	Ctrl Vac %	
Com Wall %	Sprnk %	

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	

Condo Information

Location	1 - INTERIOR
Tot Units	
Floor	
% Own	
Name	WEST - WESTGATE VIL

Depreciation

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

General Information

Grade	C - AVERAGE		
Year Blt	1982	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	26%
Size Adj	0.98985	Depr	134,237
Con Adj	0.98490	Depr'd Total	382,060
Adj Prc	$ 245.68	Juris Ft	1.0000
Grade Ft	1.00000	Spec. Features	$ 1,500
Other Feat	$ 33,750	Final Total	$ 383,600
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.3400	Assessed Val	$ 383,600
LUC Ft	1.0000	Total $/SF	$ 283.10
Adj Tot (RCN)	516,297	Undepr $/SF	245.68000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	572	572	572	572	245.68	140,529
SFL	SECOND FLR	540	540	540	540	245.68	132,667
ATC	ATTIC FIN	243	540	243	243	245.68	59,700
BMT	BASEMENT	216	216	0	0	61.42	13,267
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	15.99	4,029
	Building Totals	1,855	2,152	1,355	1,355	-	351,547
	Parcel Totals	1,855	2,152	1,355	1,355		351,547

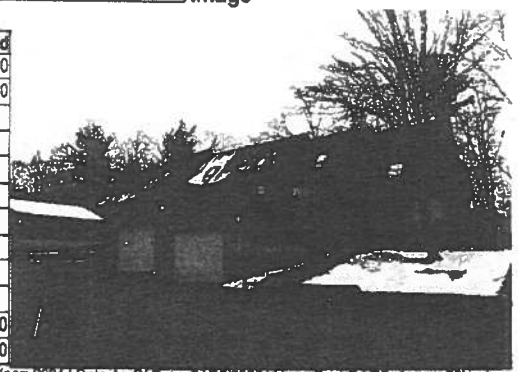
Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft	NBC	Ft	Juris	Ft	Assessed
FGR1	GARAGE-AVE	D	Y	1	12.00x22.00	A	AV	1992	36.00	T	32%		1		1		1	7,900
FPL	FIREPLACE	A	S	1	1.00	A	AV	1982	2,500.00	T	40%		1		1		1	1,500
	Building Totals				Yard Item Appr				7,900			Special Feature Appr					1,500	9,400
	Parcel Totals				Yard Item Appr				7,900			Special Feature Appr					1,500	9,400

Image



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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 5, 2025

Re: Abatement Recommendation / 28 Walden Pond Dr

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The subject is a one-story, 1,706 SF condo unit in the Thoreau Landing condo development. The taxpayer provides a list of four sales of units in the development. Three of the sales sold in 2022 or very early 2023, more than one year prior to the April 1, 2024 effective date of value for the 2024 property tax year. These three sales are not recent enough to consider for a tax year 2024 abatement request.

The fourth sale was of a two-story unit, which was not the most comparable sale in the development as several one-story recent sales were available (list attached). The more similar one-story unit sales ranged in sale price from $450,000 to $565,000. The subject unit 2024 assessed value of $441,200 is well supported by the available similar sales.

Note: The subject unit sold / closed on June 2, 2025 for a reported selling price of $500,000.

Conclusion:
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

Account: 41456 **Map/Lot:** 0041-00012-28
Owner: JEFFREY A & KIM D CAMPBELL
Property Location: 28 WALDEN POND DR

Original 2024 Assessed Value: $441,200
Recommended Revised Assessed Value: $441,200

BOA Meeting Date: 08/21/2025

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

Property Location	Account #	Sale Price	Sale Date	Q/U	2004 Assessed Value	Ratio	LUC	NBC	Style	One or Two Story?	First Floor Area	Second Floor Area	Liv Area	Year Built	BRs	Full Baths	Half Baths	Garage	Deck / Patio
100 WALDEN POND DR	43568	$565,000	7/10/2024	Q	$456,200	80.7%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1987	2	2	0	325 SF	236 WDK
33 WALDEN POND DR	41461	$465,000	1/31/2024	Q	$441,200	94.9%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	241 PAT
34 WALDEN POND DR	41462	$450,000	7/16/2024	Q	$438,000	97.3%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	1	1	325 SF	241 PAT
37 WALDEN POND DR	41465	$500,000	11/14/2023	Q	$442,800	88.6%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	240 PAT
58 WALDEN POND DR	43526	$555,000	4/1/2025	Q	$462,400	83.3%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	149 WDK
66 WALDEN POND DR	43534	$400,000	7/12/2024	Q	$462,400	115.6%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	147 WDK
85 WALDEN POND DR	43553	$445,000	12/8/2023	Q	$470,200	105.7%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1987	3	2	0	299 SF	131 WDK
9 WALDEN POND DR	43029	$440,000	3/29/2024	Q	$457,800	104.0%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1985	2	2	0	299 SF	133 WDK
68 WALDEN POND DR	43536	$430,000	8/16/2024	Q	$499,100	116.1%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	272 PAT
84 WALDEN POND DR	43552	$460,000	6/11/2024	Q	$521,700	113.4%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	175 WDK

Abatement Information Sheet

Account Number: 41456
Address: 28 WALDEN POND DR
Owner: KING, CURTIS MCCLAIN AND KING, CONOR MCCLAIN
2024 Assessment: $441,200 **Applicant's Opinion of Value:** $407,300
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# Acct# 41456 Appeal Year Market Value $ 407,300

Town Parcel ID# _____ Appeal Year Market Value $ _____

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

Many sales in the past 2 years were the result of low inventory and bidding wars with cash buyers significantly over asking price. No data reflects an increase of 33% compared to the increase in other condo units in the city at 24%

(Attach additional sheets if needed.)

Current assessment is an increase of 33% over prior assessment

The city-wide avg for condos is 24%

No data shown by city or VGS supports 33 % increase

Town Parcel ID#	Street Address	Sale Price/Date of Sale
79 Walden Pond Drive,	11/30/2022	$375,000
38 Walden Pond Drive,	1/9/2023	$375,000
66 Walden Pond Drive,	7/12/2024	$400,000
20 Walden Pond Drive,	12/29/2022	$400,000

Assessor Reasoning
The more similar one-story unit sales ranged in sale price from $450,000 to $565,000. The subject unit 2024 assessed value of $441,200 is well supported by the available similar sales.

Note: The subject unit sold / closed on June 2, 2025 for a reported selling price of $500,000.

Assessor Recommendation
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

0041	00012	28		0041-00012-28	28 WALDEN POND DR	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 41456	ASSESSED	441,200 /	441,200

PROPERTY LOCATION

28 WALDEN POND DR
NASHUA, NH

OWNERSHIP

CAMPBELL, JEFFREY A &
CAMPBELL, KIM D
28 WALDEN POND DR
NASHUA, NH 03064-0000

Occ | Type

PREVIOUS OWNER

MONGEON, NANCY
28 WALDEN POND DR
NASHUA, NH 03064-2877

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1983 with a total of 1,706 square feet. There are 1 living unit(s), 2 Baths, 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	RA	
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	441,200	0	0.00	0	441,200
Building Total	441,200	0	0.00	0	441,200
Parcel Total	441,200	0	0.00	0	441,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	258.62	Tot Val SF/Prcl	258.62

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	441,200	0	0	0	441,200	441 200	Year End Roll 2024	12/12/2024
2023	FV	1021	328,500	0	0	0	328,500	328 500	Year End Rol 2023	12/05/2023
2022	FV	1021	328,500	0	0	0	328,500	328,500	Year End Roll 2022	11/15/2022
2021	FV	1021	215,900	0	0	0	215,900	215,900	System Roll for 2021	11/15/2021
2020	FV	1021	215,900	0	0	0	215,900	215,900	Year End Roll	11/12/2020
2019	FV	1021	215,900	0	0	0	215,900	215,900	Year End Roll	03/04/2020
2018	PATR	1021	216,800	0		0	216,800	216,800	Corrects for Assessor	01/09/2019
2017	FV	1021	165,500	0		0	165,500	165,500	Year End Roll	11/06/2017
2016	FV	1021	165,500	0		0	165,500	165,500	Year End Roll	11/16/2016
2015	FV	1021	165,500	0		0	165 500	165,500		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
MONGEON, NANCY	9159-1187	W	04/12/2019	268,000	No	8	Q	JT
COLLINS, SANDRA J	8649-2778	W	04/01/2014	192,533	No	8	Q	
HUTT ROY L REV TRUST	8442-0461	Q	06/28/2012	2,667	No		38	
HUTT, ROY L. & MARY JANE	5020-924	Q	11/10/1998	4,000	No		T	ROY DECEASED 06/27/2010
	3060-453		08/08/1983	130,000	No			AS JT PLAN 15816

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/15/2011	201101039	PLUMBING ON		09/10/2014	C		
06/13/2011	201100758	PLUMBING ON		07/07/2011	C		

ACTIVITIES

Date	Result	By
06/20/2024	Field Review	Sandra Schmu
05/13/2022	Field Review	June Perry (VG
12/29/2021	Meas+List	Josh Seymour
08/04/2020	Meas+1Visit	Rick Olson (VG
05/31/2019	MLS VERIFIED	Gary Turgiss
04/26/2019	PA-34 Received	Amanda Mazer
07/31/2018	Field Review	Rob T-KRT
07/22/2003	Data Verfd	Gary Turgiss
05/16/1991	Meas+List	RK

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1042536.22223177
GIS Coord 2
97777.72745433
Insp Date
06/20/2024

PRINT

Date	Time
2/18/2025	10:39 am

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
41-12
Plan #
PriorID1b
PriorID2b
PriorID3b
28
Code Date
Code Status
Nashua Ward
3
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	TL	0								0			0	19	1	0	GOOD RVR
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	THOREAU LAN	Tot				0	Tot		0	Tot		0		

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

12/21: LIV. RM. IS ACTUALLY 2 ROOMS PHYSICALLY ONLY SEPARATED BY DIFF. FLOOR. CHNGD CERAM TO LAM PER MLS GT19 -- CHNG KIT & BTHS FROM AVG TO GD & ADD CER TILE PER MLS GT14---ADJ EYB & ADD SLAB 8/13 ND---ADD CONDO INFO-REMOVE LAND SF -TOTAL SHOWN ON Z ACCT 1/09 ND--- STYLE A CER TL FL IN FOYER&KITCH SUB AREA SF ADJUSTED WW03 ADDED VINYL WW03

Exterior Information

Type	55T - TOWNHOUSE		
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	GRAY		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	18 - LAMINATE		
Sec Floor	4 - CARPET		20%
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	0		
Add 1/2	0		
Other Fix	0		

Other Features

Kitchens	1	A - AVERAGE	
Add Kit	0		

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	TL - THOREAU

Depreciation

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

General Information

Grade	C+ - AVG. (+)		
Year Blt	1983	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	26%
Size Adj	0.94050	Depr	154,486
Con Adj	0.95000	Depr'd Total	439,691
Adj Prc	$ 225.16	Juris Ft	1.0000
Grade Ft	1.10000	Spec. Features	$ 1,500
Other Feat	$ 41,357	Final Total	$ 441,200
NBH Mod %	1.0000	Assmnt Ft	1.0000
NBC Infl	1.2000	Assessed Val	$ 441,200
LUC Ft	1.0000	Total $/SF	$ 258.62
Adj Tot (RCN)	594,177	Undepr $/SF	247.67600

UnSketched Subareas
FFL (1706)
GAR (325
OFP (8
PAT (243

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,706	1,706	1,706	1,706	225.16	384,123
GAR	GARAGE	325	325	0	0	78.80	25,610
OFP	OPEN FRM PRC	8	8	0	0	45.00	360
PAT	PATIO	243	243	0	0	10.06	2,445
	Building Totals	2,282	2,282	1,706	1,706		412,538
	Parcel Totals	2,282	2,282	1,706	1,706		412,538

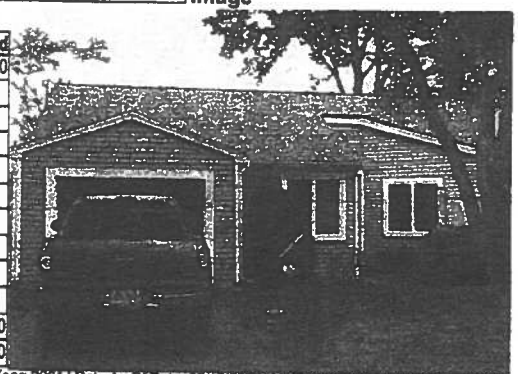
Res Breakdown

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	1983	2,500.00	T	40%		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: Robert J. Gagne, Assessor Supervisor

Date: August 5, 2025

Re: Abatement Recommendation / 38 Walden Pond Dr

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The subject is a two-story, 1,788 SF condo unit in the Thoreau Landing condo development. The taxpayer provides a list of three sales of units in the development. Two of the sales, units 68 and 84, were larger (1,960 SF) units. The one sale of a similar sized unit, #66, sold for $400,000. However, it was not the only available sale of a 1,788 SF unit (see list attached). Three other sales of this size unit, units 9, 58 and 85, sold for $440,000, $555,000 and $445,000 respectively. The subject unit 2024 assessed value of $453,400 is well supported by the available sales.

Conclusion:
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

Account: 41466 **Map/Lot:** 0041-00012-38

Owner: DHAVAL SHAH (as of 4/1/2024)
THE DHAVAL & TEJAL SHAH LIVING TRUST (as of 12/6/2024)
DHAVAL & TEJAL SHAH, TRUSTEES

Property Location: 38 WALDEN POND DR

Original 2024 Assessed Value: $453,400

Recommended Revised Assessed Value: $453,400

BOA Meeting Date: 08/21/2025

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

Property Location	Account #	Sale Price	Sale Date	Q/U	2004 Assessed Value	Ratio	LUC	NBC	Style	One or Two Story?	First Floor Area	Second Floor Area	Liv Area	Year Built	BRs	Full Baths	Half Baths	Garage	Deck / Patio
100 WALDEN POND DR	43568	$565,000	7/10/2024	Q	$456,200	80.7%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1987	2	2	0	325 SF	236 WDK
33 WALDEN POND DR	41461	$465,000	1/31/2024	Q	$441,200	94.9%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	241 PAT
34 WALDEN POND DR	41462	$450,000	7/16/2024	Q	$438,000	97.3%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	1	1	325 SF	241 PAT
37 WALDEN POND DR	41465	$500,000	11/14/2023	Q	$442,800	88.6%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	240 PAT
58 WALDEN POND DR	43526	$555,000	4/1/2025	Q	$462,400	83.3%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	149 WDK
66 WALDEN POND DR	43534	$400,000	7/12/2024	Q	$462,400	115.6%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	147 WDK
85 WALDEN POND DR	43553	$445,000	12/8/2023	Q	$470,200	105.7%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1987	3	2	0	299 SF	131 WDK
9 WALDEN POND DR	43029	$440,000	3/29/2024	Q	$457,800	104.0%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1985	2	2	0	299 SF	133 WDK
68 WALDEN POND DR	43536	$430,000	8/16/2024	Q	$499,100	116.1%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	272 PAT
84 WALDEN POND DR	43552	$460,000	6/11/2024	Q	$521,700	113.4%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	175 WDK

Abatement Information Sheet

Account Number: 41466
Address: 38 WALDEN POND DR
Owner: DHAVAL AND TEJAL SHAH LIVING TR, THE
SHAH, DHAVAL & TEJAL TEES
2024 Assessment: $453,400 **Applicant's Opinion of Value:** $375,000
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# 38 Walden pond dr, Nashua, NH 03064 Appeal Year Market Value $395,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

There is no significant increase of the property. Community entrance has old Railway bridge which is not in good condition

Which any time may fall, considering that property new valuation is not justifiable.

Also there is no upgradeation is done in this property so valuation of $475,000 is too high

Please consider this and re-evalaute this property value and asses and put fair price of the proerty.

SECTION G. Sales, Rental and/or Assessment Comparisons

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

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
66 Walden Pond drive		$4,00,000		
68 Walden Pond drive		$4,15,000 (minor upgraded house)		bigger A 1960 sq.f
84 Walden Pond drive		$4,55,000 (upgraded house)		bigger A 1960 sq. f

Above all house sold in last 6 months are around 4,00,000 -4,50,000 so i think that current assent value of $4,75,000 is too high.

38 Walden pond my house is lessareu like (1788 sq. ft

SECTION H. Certification by Party(ies) Applying

(Attach additional sheets if needed.)

Since this is old building, original built in 1988 and there is no major upgrade was done in this house.

Still have old bathroom,stairs and eveytying is same except few new appliance

So i am disappointed with the new valudation which is too high for this old property.

New building just outside community are selling at $400,000 or $420,000

Assessor Reasoning

Three other sales of this size unit, units 9, 58 and 85, sold for $440,000, $555,000 and $445,000 respectively. The subject unit 2024 assessed value of $453,400 is well supported by the available sales.

Assessor Recommendation

The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

0041	00012	38		0041-00012-38	38 WALDEN POND DR	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 41466	ASSESSED	453,400 /	453,400

PROPERTY LOCATION

38 WALDEN POND DR
NASHUA, NH

OWNERSHIP

SHAH, DHAVAL
38 WALDEN POND DR
NASHUA, NH 03064-2877

Occ		Type	

PREVIOUS OWNER

BERGER, JOAN
38 WALDEN POND DR
NASHUA, NH 03064-2877

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1983 with a total of 1,788 square feet. There are 1 living unit(s), 2 Baths, 6 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100 0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	RA	
F. Haz		Zone 2		
Topo	V153 - LEVEL ROLL	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	453,400	0	0.00	0	453,400
Building Total	453,400	0	0.00	0	453,400
Parcel Total	453,400	0	0.00	0	453,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	253.58	Tot Val SF/Prcl	253.58

LEGAL DESCRIPTION

HCRD 15816

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	453,400	0	0	0	453,400	453,400	Year End Roll 2024	12/12/2024
2023	FV	1021	337,400	0	0	0	337,400	337,400	Year End Roll 2023	12/05/2023
2022	FV	1021	337,400	0	0	0	337,400	337,400	Year End Roll 2022	11/15/2022
2021	FV	1021	214,600	0	0	0	214,600	214,600	System Roll for 2021	11/15/2021
2020	FV	1021	214,600	0	0	0	214,600	214,600	Year End Roll	11/12/2020
2019	FV	1021	214,600	0	0	0	214,600	214,600	Year End Roll	03/04/2020
2018	PATR	1021	214,600	0		0	214,600	214,600	Corrects for Assessor	01/09/2019
2017	FV	1021	166,600	0		0	166,600	166,600	Year End Roll	11/06/2017
2016	FV	1021	166,600	0		0	166,600	166,600	Year End Roll	11/16/2016
2015	FV	1021	166,600	0		0	166,600	166,600		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BERGER, JOAN	9677-2027	W	01/09/2023	375,000	No	8	Q	
PINSONNEAULT, ROBERT R & MAI	5598-662	W	12/15/1994	110,000	No			JT PL 15816
	3109-610		12/19/1983	118 000	No			AS TC RP-98%=MP-8%

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/28/2024	24-1924	Mechanical Onl		07/11/2024	C	WH REPLACEME	

ACTIVITIES

Date	Result	By
06/20/2024	Field Review	Sandra Schmu
09/07/2023	MLS VERIFIED	Richard Vincen
05/13/2022	Field Review	June Perry (VG
08/04/2020	Meas+1Visit	Rick Olson (VG
07/31/2018	Field Review	Rob T-KRT
07/25/2003	Data Ver NOE	Gary Turgiss
05/28/1991	Meas+List	PC
05/21/1991	Meas2InfCdLf	RK
05/20/1991	Meas2InfCdLf	RK

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1042151.55823177
GIS Coord 2	98201.65545433
Insp Date	06/20/2024

PRINT

Date	Time
2/28/2025	11 31 am

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	41-12
Plan #	15816
PriorID1b	
PriorID2b	
PriorID3b	38
Code Date	
Code Status	
Nashua Ward	3
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	TL	0								0			0	19	1	0	GOOD RVR
Total AC/HA			0 0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL			P. NBC Desc	THOREAU LAN	Tot		Tot		Tot		0		Tot	0		Tot	0	

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

ADJ EYB & ADD SLAB 8/13 ND---ADD CONDO INFO-REMOVE LAND SF -TOTAL SHOWN ON Z ACCT 1/09 ND---STYLE D CTH OVER LIV RM GT03 SUB AREA SF ADJUSTED GT03 ADDED VINYL GT03 LBC W/MRS. GT03

UnSketched Subareas
SFL (584)
FFL (1204)
GAR (299)
OFP (24)
PAT (154)

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	2 - 2 STORIES		
(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	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	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	I - INTERIOR
Tot Units	
Floor	
% Own	
Name	TL - THOREAU

Depreciation

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

General Information

Grade	C+ - AVG. (+)			
Year Blt	1983	Eff Yr		
Alt LUC				
Juris				
Con Mod				
L. Sum				

Calc Ladder

Base Rate	252.00	Depr %	26%
Size Adj	0.93177	Depr	158,767
Con Adj	0.95000	Depr'd Total	451,876
Adj Prc	$ 223.07	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 1,500
Other Feat	$ 41,388	Final Total	$ 453,400
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.2000	Assessed Val	$ 453,400
LUC Ft.	1.0000	Total $/SF	$ 253.58
Adj Tot RCN	610,643	Undepr $/SF	245.37700

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,204	1,204	1,204	1,204	223.07	268,576
SFL	SECOND FLR	584	584	584	584	223.07	130,273
GAR	GARAGE	299	299	0	0	78.07	23,343
OFP	OPEN FRM PRC	24	24	0	0	45.00	1,080
PAT	PATIO	154	154	0	0	11.11	1,711
	Building Totals	2,265	2,265	1,788	1,788		424,983
	Parcel Totals	2,265	2,265	1,788	1,788		424,983

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	6	3
Bld Total		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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1983	2,500.00	T	40%		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

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 5, 2025

Re: Abatement Recommendation / 49 Walden Pond Dr

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

The subject is a one-story, 1,706 SF condo unit in the Thoreau Landing condo development. The taxpayer provides an appraisal of the subject unit completed for abatement purposes. The appraisal lists four comparable sales, three of which are slightly larger but dissimilar **two-story** units, one of which sold more than 12 mouths prior to the April 1, 2024 effective date for the 2024 property tax year. The appraiser's estimate of value for the subject unit is $437,100.

The City has reviewed the comparable sales cited in the appraisal and has conducted its own independent research for comparable sales (list attached). There were three sales of similar sized one-story units that occurred within six months of the effective date of appraisal, one before the effective date in November of 2023 and two after the effective date, both in July of 2024. As the appraisal was signed on March 15, 2025, these sales were available to the appraiser at the time of appraisal. Since the appraiser describes the market as "stable" as of the effective date, the use of two sales after the effective date should have been considered. The three recent sales of the same size one-story units, ranging in sales price from $450,000 to $565,000, are the best indicators of value. The subject unit 2024 assessed value of $454,700 is at the lower end of this range and is therefore well supported by the available sales.

Conclusion:
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

Account: 43517 **Map/Lot:** 0041-00012-49

Owner: CATHERINE ANN MONACO

Property Location: 49 WALDEN POND DR

Original 2024 Assessed Value: $454,700

Recommended Revised Assessed Value: $454,700

BOA Meeting Date: 08/21/2025

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

Property Location	Account #	Sale Price	Sale Date	Q/U	2004 Assessed Value	Ratio	LUC	NBC	Style	One or Two Story?	First Floor Area	Second Floor Area	Liv Area	Year Built	BRs	Full Baths	Half Baths	Garage	Deck / Patio
100 WALDEN POND DR	43568	$565,000	7/10/2024	Q	$456,200	80.7%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1987	2	2	0	325 SF	236 WDK
33 WALDEN POND DR	41461	$465,000	1/31/2024	Q	$441,200	94.9%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	241 PAT
34 WALDEN POND DR	41462	$450,000	7/16/2024	Q	$438,000	97.3%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	1	1	325 SF	241 PAT
37 WALDEN POND DR	41465	$500,000	11/14/2023	Q	$442,800	88.6%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	240 PAT
58 WALDEN POND DR	43526	$555,000	4/1/2025	Q	$462,400	83.3%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	149 WDK
66 WALDEN POND DR	43534	$400,000	7/12/2024	Q	$462,400	115.6%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	147 WDK
85 WALDEN POND DR	43553	$445,000	12/8/2023	Q	$470,200	105.7%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1987	3	2	0	299 SF	131 WDK
9 WALDEN POND DR	43029	$440,000	3/29/2024	Q	$457,800	104.0%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1985	2	2	0	299 SF	133 WDK
68 WALDEN POND DR	43536	$430,000	8/16/2024	Q	$499,100	116.1%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	272 PAT
84 WALDEN POND DR	43552	$460,000	6/11/2024	Q	$521,700	113.4%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	175 WDK

Abatement Information Sheet

Account Number: 43517
Address: 49 WALDEN POND DR
Owner: MONACO, CATHERINE ANN
2024 Assessment: $454,700 **Applicant's Opinion of Value:** $433,000
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 appea

Town Parcel ID# 41-12-49 Appeal Year Market Value $433,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

I had a professional appraiser to assess my home at 49 Walden Pond Dr., Nashua, NH, which resulted in a value opinion of $433,00

This is well below the 2024 property assessment of $454,700. The appraisal noted four sales from this development, such as

33 Walden Pond and 20 Walden Pond, both of which contained recent updating that my unit does not have, and condition was adjusted.

9 Walden Pond and 85 Walden Pond were larger than my condominium and featured superior amenities

Pursuant to RSA 76:16, III am requesting an abatement of my property

assessment based on disproportionality,as my property's assessed value exceeds its market value as

of the April 1st assessment date. The good cause for this request is supported by market data, which indicates a

conflict between the assessment and the actual fair market value of my property. See addiloan page of detailed information and the attached copy of appraisal

Assessor Reasoning

three recent sales of the same size one-story units, ranging in sales price from $450,000 to $565,000, are the best indicators of value. The subject unit 2024 assessed value of $454,700 is at the lower end of this range and is therefore well supported by the available sales.

Assessor Recommendation

The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

0041	00012	49		0041-00012-49	49 WALDEN POND DR	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 43517	ASSESSED	454,700 /	454,700

PROPERTY LOCATION

49 WALDEN POND DR
NASHUA, NH

OWNERSHIP

MONACO, CATHERINE ANN
49 WALDEN POND DR
NASHUA, NH 03064-2877

Occ		Type	

PREVIOUS OWNER

SCHMID, LINDA NOURY
-0000

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 1,706 square feet. There are 1 living unit(s), 2 Baths, 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	RA	
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	454,700	0	0.00	0	454,700
Building Total	454,700	0	0.00	0	454,700
Parcel Total	454,700	0	0.00	0	454,700
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	266.53	Tot Val SF/Prcl	266.53

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	454,700	0	0	0	454,700	454,700	Year End Roll 2024	12/12/2024
2023	FV	1021	341,900	0	0	0	341,900	341,900	Year End Roll 2023	12/05/2023
2022	FV	1021	341,900	0	0	0	341,900	341,900	Year End Roll 2022	11/15/2022
2021	FV	1021	213,400	0	0	0	213,400	213,400	System Roll for 2021	11/15/2021
2020	FV	1021	213,400	0	0	0	213,400	213,400	Year End Roll	11/12/2020
2019	FV	1021	213,400	0	0	0	213,400	213,400	Year End Roll	03/04/2020
2018	PATR	1021	213,400	0		0	213,400	213,400	Corrects for Assessor	01/09/2019
2017	FV	1021	162,600	0		0	162,600	162,600	Year End Roll	11/06/2017
2016	FV	1021	162,600	0		0	162,600	162,600	Year End Roll	11/16/2016
2015	FV	1021	162,600	0		0	162,600	162,600		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
SCHMID, LINDA NOURY	6932-1366	W	05/20/2003	235,000	No			
SCHMID, EDWARD J	6352-1883	Q	02/09/2001	2,667	No		A	
BIRCH, ERIC N	4711-224		04/19/1988	150,000	No			PL. 17316
	3385-589		09/26/1985	143,996	No			PL. 17316

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
09/09/2024	24-2661	Mechanical Onl		09/12/2024	C	WATER HEATER	
04/11/2023	23-1087	Mechanical Onl		04/12/2023	C	FURNACE	
10/20/2016	201603225	ALTERATION -	7,000	11/09/2016	C	BP REVISED IN C	
10/18/2016	201603193	ELECTRICAL C		11/09/2016	C		
12/30/2009	200902143	ELECTRICAL C		01/07/2010	C		
12/13/1996	199601814	Mech/Plumb/E	0	12/24/1996	C		

ACTIVITIES

Date	Result	By
06/20/2024	Field Review	Sandra Schmu
05/13/2022	Field Review	June Perry (VG
08/04/2020	Meas+1Visit	Rick Olson (VG
07/31/2018	Field Review	Rob T-KRT
05/24/2013	Meas+List	Gary Turgiss
07/28/2003	SI mea&list	Wynta Whitche
06/04/1991	Meas+List	PC
05/30/1991	Meas/IntREFD	PC
05/21/1991	Meas2InfCdLf	RK

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1041955.55023177
GIS Coord 2
98480.13545433
Insp Date
06/20/2024

PRINT

Date	Time
3/20/2025	12:14 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
41-12
Plan #
PriorID1b
PriorID2b
PriorID3b
49
Code Date
Code Status
Nashua Ward
3
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	TL	0								0			0	19	1	0	GOOD RVR
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	THOREAU LAI		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 0041-00012-49

ADJ EYB & ADD SLAB 8/13 ND---CHNGD 80% CARPET 20% HARDWOOD TO 35% CARPET 65% HARDWOOD GT13 -- REMOVE LAND ST-TOTAL SHOWN ON Z ACCT-ADD 20% HDWD PER MLS & ADD CONDO INFO 6/09 ND-- STYLE A SUB AREA SF ADJUSTED WW03 ADDED VINYL WW03 HARDWOOD IN KIT WW03 QUALIFIED SALE 2003 WW03

Exterior Information

Type	55T - TOWNHOUSE		
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	GRAY		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	4 - CARPET		35%
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	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	TL - THOREAU

Depreciation

Phys Con	AV - Average	25.4
Functional		
Economic		
Special		
Override		
Total		25.4%

General Information

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

Calc Ladder

Base Rate	252.00	Depr %	25.4%
Size Adj	0.94050	Depr	154,291
Con Adj	0.97470	Depr'd Total	453,155
Adj Prc	$ 231.01	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 1,500
Other Feat	$ 41,357	Final Total	$ 454,700
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.2000	Assessed Val	$ 454,700
LUC Ft.	1.0000	Total $/SF	$ 266.53
Adj Tot (RCN)	607,446	Undepr $/SF	254.11100

UnSketched Subareas
FFL 1706
GAR (325
OFP (8)
PAT (171

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,706	1,706	1,706	1,706	231.01	394,103
GAR	GARAGE	325	325	0	0	80.85	26,276
OFP	OPEN FRM PRC	8	8	0	0	45.00	360
PAT	PATIO	171	171	0	0	10.82	1,850
	Building Totals	2,210	2,210	1,706	1,706		422,590
	Parcel Totals	2,210	2,210	1,706	1,706		422,590

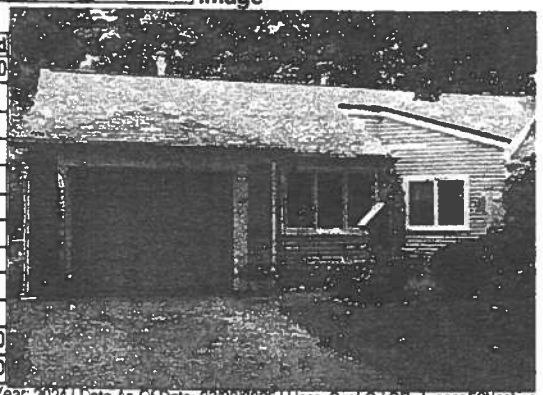
Res Breakdown

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	1985	2,500.00	T	39%		1		1		1	1,500
	Building Totals				Yard Item Appr							Special Feature Appr						1,500
	Parcel Totals				Yard Item Appr							Special Feature Appr						1,500

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

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 5, 2025

Re: Abatement Recommendation / 100 Walden Pond Dr

Account: 43568 **Map/Lot:** 0041-00012-100
Owner: CYNTHIA SUSAN GUILL
Property Location: 100 WALDEN POND DR

Reasons for abatement recommendation:
The applicants' basis for the abatement request is due to overassessment.

The subject is a one-story, 1,706 SF condo unit in the Thoreau Landing condo development. The taxpayer provides no estimate of their opinion of market value and provides no market data in support of the abatement request. The fact that the abatement request contains no market data is grounds for denying the request as the burden of proof lies with the taxpayer in an abatement case. However, as the City has reviewed a number of abatement requests in the development, the following is offered in support of the abatement recommendation:

The City has conducted research for comparable sales from within the subject development (list attached). The recent sales of four one-story, 1,706 SF units in the development range in sale price from $450,000 to $565,000. The subject's 2024 assessed value of $456,200 is at the bottom end of this range and is therefore well supported by the market data.

Note: The subject unit is one of the units listed on the attached sales report. It sold / closed on July 10, 2024 for a reported selling price of $565,000.

Conclusion:
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

Original 2024 Assessed Value: $456,200
Recommended Revised Assessed Value: $456,200

BOA Meeting Date: 08/21/2025

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

Property Location	Account #	Sale Price	Sale Date	Q/U	2004 Assessed Value	Ratio	LUC	NBC	Style	One or Two Story?	First Floor Area	Second Floor Area	Liv Area	Year Built	BRs	Full Baths	Half Baths	Garage	Deck / Patio
100 WALDEN POND DR	43568	$565,000	7/10/2024	Q	$456,200	80.7%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1987	2	2	0	325 SF	236 WDK
33 WALDEN POND DR	41461	$465,000	1/31/2024	Q	$441,200	94.9%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	241 PAT
34 WALDEN POND DR	41462	$450,000	7/16/2024	Q	$438,000	97.3%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	1	1	325 SF	241 PAT
37 WALDEN POND DR	41465	$500,000	11/14/2023	Q	$442,800	88.6%	1021	TL	TOWNHOUSE	One	1706	0	1,706	1983	2	2	0	325 SF	240 PAT
58 WALDEN POND DR	43526	$555,000	4/1/2025	Q	$462,400	83.3%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	149 WDK
66 WALDEN POND DR	43534	$400,000	7/12/2024	Q	$462,400	115.6%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1986	3	2	0	299 SF	147 WDK
85 WALDEN POND DR	43553	$445,000	12/8/2023	Q	$470,200	105.7%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1987	3	2	0	299 SF	131 WDK
9 WALDEN POND DR	43029	$440,000	3/29/2024	Q	$457,800	104.0%	1021	TL	TOWNHOUSE	Two	1204	584	1,788	1985	2	2	0	299 SF	133 WDK
68 WALDEN POND DR	43536	$430,000	8/16/2024	Q	$499,100	116.1%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	272 PAT
84 WALDEN POND DR	43552	$460,000	6/11/2024	Q	$521,700	113.4%	1021	TL	TOWNHOUSE	Two	1312	648	1,960	1987	3	2	0	299 SF	175 WDK

Abatement Information Sheet

Account Number: 43568
Address: 100 WALDEN POND DR
Owner: GUILL, CYNTHIA SUSAN
2024 Assessment: $456,200 **Applicant's Opinion of Value:** $N/A
Application Information:

I have been alerted by the home owners association - Walden Pond Landing -

that the City is aware that the valuations are too high for our community, but

but that the City was not inclined to make corrections at the time they met with serveral members of

our communiy in December. They advised to submit an appeal to get the assessments adjusted.

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

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

Town Parcel ID# _____ Appeal Year Market Value $_____

Town Parcel ID# Street Address/ Town Description

SEE ATTACHED PROPERTY TAX BILL

Assessor Reasoning

The City has conducted research for comparable sales from within the subject development (list attached). The recent sales of four one-story, 1,706 SF units in the development range in sale price from $450,000 to $565,000. The subject's 2024 assessed value of $456,200 is at the bottom end of this range and is therefore well supported by the market data.

Note: The subject unit is one of the units listed on the attached sales report. It sold / closed on July 10, 2024 for a reported selling price of $565,000.

Assessor Recommendation

The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 43568	Card: 1 of 1	Total Card	Total Parcel
0041	00012	100		0041-00012-100	100 WALDEN POND DR	Nashua	ASSESSED	456,200 /	456,200

PROPERTY LOCATION

100 WALDEN POND DR
NASHUA, NH

OWNERSHIP

GUILL, CYNTHIA SUSAN
100 WALDEN POND DRIVE
NASHUA, NH 03064

Occ		Type	

PREVIOUS OWNER

BELLAMY REV TR, THE ANN W ESTATE OF
BELLAMY, ANN W, TEE
100 WALDEN POND DR
NASHUA, NH 03064
US

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1987 with a total of 1,706 square feet. There are 1 living unit(s), 2 Baths, 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	RA	
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	456,200	0	0.00	0	456,200
Building Total	456,200	0	0.00	0	456,200
Parcel Total	456,200	0	0.00	0	456,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	267.41	Tot Val SF/Prcl	267.41

LEGAL DESCRIPTION

Desc:

Lot Size	
Total Land	
Land Unit Type	

Patriot PROPERTIES INC

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1021	456,200	0	0	0	456,200	456,200	Year End Roll 2024	12/12/2024
2023	FV	1021	342,500	0	0	0	342,500	342,500	Year End Roll 2023	12/05/2023
2022	FV	1021	342,500	0	0	0	342,500	342,500	Year End Roll 2022	11/15/2022
2021	FV	1021	211,300	0	0	0	211,300	211,300	System Roll for 2021	11/15/2021
2020	FV	1021	211,300	0	0	0	211,300	211,300	Year End Roll	11/12/2020
2019	FV	1021	211,300	0	0	0	211,300	211,300	Year End Roll	03/04/2020
2018	PATR	1021	211,300	0		0	211,300	211,300	Corrects for Assessor	01/09/2019
2017	FV	1021	164,300	0		0	164,300	164,300	Year End Roll	11/06/2017
2016	FV	1021	164,300	0		0	164,300	164,300	Year End Roll	11/16/2016
2015	FV	1021	164,300	0		0	164,300	164,300		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
BELLAMY REV TR, THE ANN W ES	9786-1775	W	07/10/2024	565,000	No		N	
BELLAMY, ANN W	9735-287	W	10/11/2023	0	No	4	T	
WILLMAN, EDWARD F &	8753-1451	FI	05/22/2015	205,000	No		1	PROBATE DOC# 316-2015-ET-00615
THOREAU S LANDING ASSOC	5782-1925	W	01/15/1997	112,900	No			CONSTANCE DECEASED 4/2/2010
	2835-508		04/20/1981	0	No			NR 890 6/1/85

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
09/18/2024	24-2798	Mechanical Onl		10/28/2024	C	WATER HEATER	

ACTIVITIES

Date	Result	By
06/20/2024	Field Review	Sandra Schmu
05/13/2022	Field Review	June Perry (VG
08/05/2020	Meas+1Visit	Mike Castillo (V
07/31/2018	Field Review	Rob T-KRT
08/01/2003	Data Verfd	Wynta Whitche
07/29/2003	Data Ver NOE	Wynta Whitche
06/01/1991	Meas/IntREFD	RD
05/21/1991	Meas2InfCdLf	RK

User Account	
GIS Coord 1	1040849.54023177
GIS Coord 2	99742.27545433
Insp Date	06/20/2024

PRINT

Date	Time
3/7/2025	3:15 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	41-12
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	100
Code Date	
Code Status	
Nashua Ward	3
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	TL	0								0			0	19	1	0	GOOD RVR
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	THOREAU LAN		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 0041-00012-100

EYB OK-ADD SLAB 8/13 ND---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD 20% CERM & ADD CONDO INFO 6/09 ND--- STYLE A SUB AREA SF ADJUSTED WW03 ADDED VINYL WW03 ADDED CERAMIC TILE WW03

Exterior Information

Type	55T - TOWNHOUSE		
Sty 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	GRAY		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor	6 - CERAMIC T		20%
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	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	TL - THOREAU

Depreciation

Phys Con	AV - Average	24
Functional		
Economic		
Special		
Override		
	Total	24%

General Information

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

Calc Ladder

Base Rate	252.00	Depr %	24%
Size Adj	0.94050	Depr	143,559
Con Adj	0.95380	Depr'd Total	454,605
Adj Prc	$ 226.06	Juris Ft.	1.0000
Grade Ft.	1.10000	Spec. Features	$ 1,600
Other Feat	$ 41,357	Final Total	$ 456,200
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.2000	Assessed Val	$ 456,200
LUC Ft.	1.0000	Total $/SF	$ 267.41
Adj Tot.(RCN)	598,164	Undepr $/SF	248.66600

UnSketched Subareas
FFL (1706)
GAR (325)
OFP (8)
WDK (236)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,706	1,706	1,706	1,706	226.06	385,658
GAR	GARAGE	325	325	0	0	79.12	25,714
OFP	OPEN FRM PRC	8	8	0	0	45.00	360
WDK	WOOD DECK	236	236	0	0	16.21	3,826
	Building Totals	2,275	2,275	1,706	1,706		415,558
	Parcel Totals	2,275	2,275	1,706	1,706		415,558

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	5	2
Bld Total		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	1987	2,500.00	T	37%		1		1		1	1,600
	Building Totals				Yard Item Appr											Special Feature Appr		1,600
	Parcel Totals				Yard Item Appr											Special Feature Appr		1,600

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: Robert J. Gagne, Assessor Supervisor

Date: July 17, 2025

Re: Abatement Recommendation

Account: 33762 **Map/Lot:** 0093-00051

Owner: KAREN I PULEO

Property Location: 57 SAWYER ST

Reasons for abatement recommendation:
The applicants' basis for the abatement request appears to be due to perceived negative neighborhood influences but no specific market data was provided that would support an abatement adjustment.

In the original abatement submission, the taxpayer provides a list of sales with insufficient detail from which the City might review the data (sold properties not identified by location). The City reached out requesting more details so that we could properly review the data. The taxpayer responded with a longer list of sales (several dozen) without sale dates or any explanation of the sale period researched or of the criteria applied in the search.

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

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

Final 2024 Assessed Value: $444,900

Recommended Abatement Value: $444,900

BOA Meeting Date: 08/21/2025

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

57 Sawyer St Sales Comps

Location	Parcel ID	Sale Date	Sale Price	Assessed Value	LUC	Nbhd Code	Style	Year Built	Fin Area	Sale Price per Sq.Ft.
23 PINEHURST AVE	0000B-00589	5/1/2024	$550,000	$465,800	1401	NG	CAPE	1968	1,288	$427.15
12 ELMER DR	0000C-00221	11/29/2023	$495,000	$473,700	1401	NA	CAPE	1964	1,253	$395.11
9 COUNTRYSIDE DR	0000D-00166	5/31/2024	$510,000	$453,800	1401	NA	CAPE	1963	1,206	$422.75
18 PASADENA AVE	0061-00037	12/8/2023	$455,000	$453,300	1401	NA	CAPE	1983	1,114	$408.58
11 ESSEX ST	0061B-00064	12/19/2023	$409,934	$425,500	1401	NA	CAPE	1959	1,282	$319.81
30 ST JOSEPH DR	0087-00263	7/2/2024	$475,000	$435,700	1401	NF	CAPE	1955	1,282	$370.57
32 BALCOM ST	0095-00049	12/15/2023	$405,000	$388,700	1401	EF	CAPE	1962	1,208	$335.15
17 RAVEN ST	0111-00141	5/21/2024	$446,534	$411,700	1401	NF	CAPE	1961	1,114	$400.98
62 CHARLOTTE ST	0115-00051	4/30/2024	$450,000	$412,300	1401	NA	CAPE	1955	1,080	$416.67
85 EAST HOBART ST	0129-00037	7/31/2024	$451,000	$417,200	1401	NA	CAPE	1960	1,265	$356.58
13 EAST GLENWOOD ST	0129-00126	7/15/2024	$500,000	$430,900	1401	NA	CAPE	1977	1,260	$396.83
19 CARMINE RD	0138-00443	2/27/2024	$520,000	$461,400	1401	NA	CAPE	1965	1,288	$403.85
		Mean:	$472,289	$435,833				1964	1,220	$387.84
		Median:	$465,000	$433,300				1963	1,256	$398.91
Subject:										Assessed $ per Sq.Ft.
57 SAWYER ST	0093-00051	n/a	n/a	$444,900	1401	EA	CAPE	1969	1,176	$378.32
Search Criteria:	All Cape style sales between 10/1/2023 and 9/30/2024, Living Area within 10% of subject, Year Built within 15 years of subject.									

Abatement Information Sheet

Account Number: 33762
Address: 57 SAWYER ST
Owner: PULEO, KAREN I
2024 Assessment: $444,900 **Applicant's Opinion of Value:** $329,000
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# 0093-0051 Appeal Year Market Value $ 329,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

HOUSES in IMMEDIATE AREA with 3 BR 2B with more SQUARE FOOTAGE THAN MINE ARE SELLING FOR 329,000
I've been monitoring for 3 years.

57 SAWYER ST. IS DISPROPORTIONATE TO AREA ASSESSMENT. THE IMMEDIATE AREA IS BECOMING A SLUM. HOUSES IN THE IMMEDIATE AREA ARE SELLING BELOW YOUR ASSES. HOUSES LARGER THAN MINE ARE SELLING FOR $329,000 up to a 5-BR 5-BA $400,000. MY HOUSE SITS ON A NASTY STREET - BORDERING UNSAFE AREAS. WITH NEIGHBORS. RAPIDLY DILARIDATING RENTALS. THIS IS WRONG. PLEASE COME TO MY STREET AND SEE FOR YOURSELF. PLEASE COME AND INSPECT MY LITTLE HOUSE

~~Town Parcel ID#~~	Street Address	Sale Price/Date of Sale	Rents	Assessment
ALL that have sold IN THIS IMMEDIATE AREA FOR 3 YEARS!!!				

My house is cute but NOT WORTH YOUR ASSESSMENT.
Recent sales - 5BR 2BA 3204sqft - 350,000; 4BR 2BA 350,000

Assessor Reasoning

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

Assessor Recommendation

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

0093	00051			0093-00051	57 SAWYER ST	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 33762	ASSESSED	444,900 /	444,900

PROPERTY LOCATION

57 SAWYER ST
NASHUA, NH

OWNERSHIP

PULEO, KAREN I
57 SAWYER ST
NASHUA, NH 03060

Occ		Type	

PREVIOUS OWNER

O'LOUGHLIN, NORMA L
57 SAWYER ST
NASHUA, NH 03060-3743

NARRATIVE DESCRIPTION

This parcel contains 5000.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1969 with a total of 1,176 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	RB	
F. Haz		Zone 2		
Topo	1 - LEVEL	Zone 3		
Street	1 - PAVED			
Traffic	3 - TYPICL			
Exempt	S - SOLAR			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	309,600	1,700	5,000.00	133,600	444,900
Building Total	309,600	1,700	5,000.00	133,600	444,900
Parcel Total	309,600	1,700	5,000.00	133,600	444,900
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	378.32	Tot Val SF/Prcl	378.32

LEGAL DESCRIPTION

Desc: HCRD 123

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	309,600	1,700	5,000	133,600	444,900	444,900	Year End Roll 2024	12/12/2024
2024	FV	1401	309,600	1,700	5,000	133,600	444,900	444,900	Year End Roll 2024	12/12/2024
2023	FV	1401	251,000	1,700	5,000	106,900	359,600	359,600	Year End Roll 2023	12/05/2023
2022	FV	1401	251,000	1,700	5,000	106,900	359,600	359,600	Year End Roll 2022	11/15/2022
2021	FV	1401	166,400	1,900	5,000	71,200	239,500	239,500	System Roll for 2021	11/15/2021
2020	FV	1401	166,800	1,900	5,000	71,200	239,900	239,900	Year End Roll	11/12/2020
2019	FV	1401	166,800	1,900	5,000	71,200	239,900	239,900	Year End Roll	03/04/2020
2018	PATR	1401	166,800	1,900	5,000	71,200	239,900	239,900	Corrects for Assessor	01/09/2019
2017	FV	1401	89,000	1,200	5,000	67,200	157,400	157,400	Year End Roll	11/06/2017
2016	FV	1401	89,000	1,200	5,000	67,200	157,400	157,400	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
O'LOUGHLIN, NORMA L	9553-416	W	11/10/2021	356,534	No	8	Q	
HUDON, ANNETTE ESTATE OF	7668-202	FI	05/01/2006	235,000	No		1	
GUILMETTE, GARY M & ELIZABETI	6721-991	W	09/30/2002	195,000	No			ANNETTE DECEASED 1/06
THOMPSON, JOSEPHINE & ROBEF	5235-1775	W	01/25/1991	92,000	No			JT
	1869-64		02/18/1966	0	No			JOSEPHINE 6/84

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
10/12/2023	23-3363-01	Electrical Only	25,242	10/17/2023	C	ELECTRICAL FOI	
10/12/2023	23-3363	Alt Energy	25,242	03/05/2024	C	INSTALL 17 ROO	
11/15/2017	201703249	MECHANICAL (		12/08/2017	C		
06/06/2013	201300956	MECHANICAL (		07/09/2013	C		
09/09/2003	200301514	Alteration	13,000	06/09/2004	C		

ACTIVITIES

Date	Result	By
10/01/2024	No Change	Jessica Marcha
10/01/2024	No Change	Nick Smith (VG
02/28/2024	Extr In only	Cheyann Devlir
07/07/2022	Field Review	Steve Whalen (
02/09/2022	PA-34 Received	Jackie Marsh
12/03/2021	Sales Review	June Perry (VG
12/02/2020	Meas+1Visit	Justyn Ainswor
07/10/2018	Field Review	Kevin L -KRT
06/09/2004	Extr In only	Greg Turgiss
12/16/2003	Sales Insp	Gary Turgiss
03/29/1991	Meas+List	PC

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1036057.52923177
GIS Coord 2	90877 46245433
Insp Date	10/01/2024

PRINT

Date	Time
2/10/2025	2:56 pm

TAX YEAR

2025

USER DEFINED

PriorID1a	
Nashua PID	93-51
Plan #	123
PriorID1b	
PriorID2b	
PriorID3b	57
Code Date	8/7/2015
Code Status	OPEN
Nashua Ward	6
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	5,000		SF	SITE	1		2.18	26.72	EA	1								133,600			0	9	1	133,600	

Total AC/HA	0.1148	Total SF/SM	5,000.00	Parcel LUC	1401 - 1 UNIT	P. NBC Desc	EARLY AV	Tot	133,600	Tot	0	Tot	133,600

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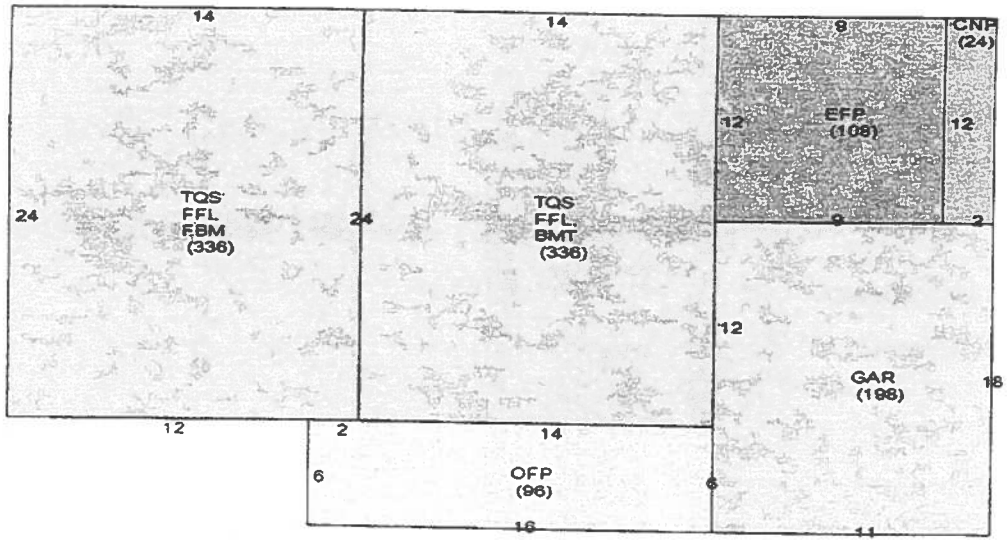
Comments

Parcel ID 0093-00051

Add Solar, close BP, CD24 -- 12/20: REAR GATED. REMOVE 64 SF SHD3 & ADD 80 SF SHD1 PER 2015 PHOTO 7/15 ND---CORRECT WDK SIZE PE 2013 PHOTO 7/13 ND---NAME CHANGE GUILMETTE 1997 ABATEMENT FOR LAND SF CHANGE-11,000 TO 5,000 PER SIGNED SURVEY 6/1979 QUALIFIED SALE 2002 GT03 CHNG FCP TO FGR GR04 ADDED CENTRAL AIR GR04 ADDED SHD3 GR04 SHD3=VINYL SHED GR04

NOTIFIED CODE 8/7/2015 - REPLACE SHED- POSSIBLE WORK DONE W/O BP

2021 UPDATED KITCHEN AND BATH; 12 X 9 = FFL OPEN TO KITCHEN + HEATED



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	%
Roof Str	1 - GABLE
Roof Cvr	1 - ASPHALT
Color	GREEN

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	

Depreciation

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

General Information

Grade	C - AVERAGE		
Year Blt	1969	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

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	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	190 00	Depr %	29.8%
Size Adj	1.35034	Depr	127,729
Con Adj	1.04000	Depr'd Total	300,891
Adj Prc	$ 266.83	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 8,700
Other Feat	$ 32,412	Final Total	$ 309,600
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 309,600
LUC Ft.	1.0000	Total $/SF	$ 263.27
Adj Tot (RCN)	428.620	Undepr $/SF	266.83000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	672	672	672	672	266.83	179,310
TQS	3/4 STORY	504	672	504	504	266.83	134,482
GAR	GARAGE	198	198	0	0	93.39	18,491
OFP	OPEN FRM PRC	96	96	0	0	30.31	2,910
BMT	BASEMENT	336	336	0	0	66.71	22,415
CNP	CANOPY	24	24	0	0	46.50	1,116
EFP	ENCL PORCH	108	108	0	0	56.53	6,105
FBM	FINISHED BMT	336	336	0	0	93	31,379
	Building Totals	2,274	2,442	1,176	1,176		396,208
	Parcel Totals	2,274	2,442	1,176	1,176		396,208

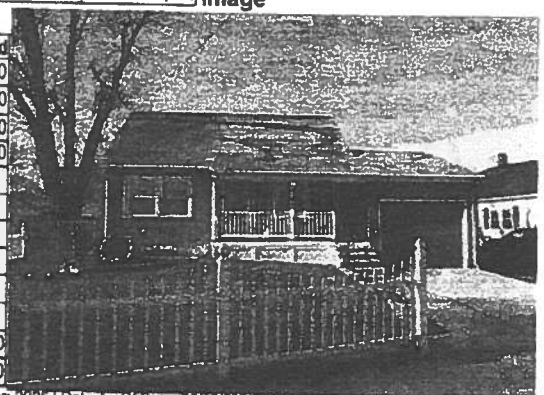
Res Breakdown

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
DRMR	DORMER	A	S	1	20.00	A	AV	1974	0.00	T	40%		1		1		1	0
PAT1	PATIO-AVG	D	Y	1	120.00	A	AV	1992	6.00	T	32%		1		1		1	500
SHD1	SHED FRAME	D	Y	1	80.00	A	AV	2014	15.00	T	10%		1		1		1	1,200
SLR6	SOLAR ELEC	A	S	17	3.00x5.00	A	AV	2024	35.00	T	2%		1		1		1	8,700
	Building Totals				Yard Item Appr				1,700			Special Feature Appr					8,700	10,400
	Parcel Totals				Yard Item Appr				1,700			Special Feature Appr					8,700	10,400

Image



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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: 8/7/25

Re: Abatement Recommendation

Reasons for abatement recommendation:
During review of the property, it was discovered that several data changes have been made to the property record card in the past few years without indication of an inspection. Activity notes show field review and two separate informal hearings in 2022. The grade has been changed twice, finished basement areas have been removed or changed to unfinished area, and a bathroom was removed.

A 2021 MLS listing indicates the bathroom count was correct and shouldn't have been removed.

Staff contacted the owner to schedule an inspection to clear up any inaccurate data prior to reviewing the sales information for the abatement. An inspection was scheduled for July 3rd. The owner called the day before to cancel / reschedule to July 9th. The morning of the 9th, the owner called and left a message to cancel with no reschedule date. He never called back to follow up with this important first step in the abatement process.

Additionally, he lists two sales comps. One is outside the timeframe appropriate for a 2024 assessment. The other is not in his neighborhood and has 300 sq ft more finished area. The price/sq ft indicated on the abatement form for this sale is inaccurate.
There were 4 sales within the timeframe, square footage and age that could have been cited.

Account: 49801 **Map/Lot:** 0000D-00541
Owner: DIAS, ANTHONY
Property Location: 46 TANGLEWOOD DR

Reason: Overassessed
2024 Assessment: $1,004,400 **Proposed 2024 Assessment:** same
Total amount of abatement $0

BOA Meeting Date: 8/21/25

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

Abatement Information Sheet

Account Number: 49801
Address: 46 TANGLEWOOD DR
Owner: DIAS, ANTHONY
2024 Assessment: $1,004,400 **Applicant's Opinion of Value:** $857,000
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# 00585 Appeal Year Market Value $ 913100

Town Parcel ID# 00570 Appeal Year Market Value $ 856600

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

My assessed value should be around $857k. These homes are slightly larger in size and build in the same year 2001 on the same street, tanglewood dr.

I believe the market data supporting by comparing sales by looking at sq footage of home . I have one of smaller homes in neighborhood. Based on sf ft of 2454, my cost per sq ft is $409. Comparable sales listed below at 8 wanda lane is $224 per sq ft. Also looked at other assessments on the street. 18 Tanglewood is assessed at $856,000 and 4 tanglewood dr $913,000 for similar sized home and built as same year in 2001.

SECTION G. Sales, Rental and/or Assessment Comparisons

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

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
02661	15 forsythia	$835,000 Feb 11, 2025		$715,000
03054,	8 wanda lane	$900,000 5/10/2024		$841,200

Assessor Reasoning

Staff contacted the owner to schedule an inspection to clear up any inaccurate data prior to reviewing the sales information for the abatement. An inspection was scheduled for July 3rd. The owner called the day before to cancel / reschedule to July 9th. The morning of the 9th, the owner called and left a message to cancel with no reschedule date. He never called back to follow up with this important first step in the abatement process.

Assessor Recommendation

Based on the owner not following up to reschedule the much-needed inspection, the recommendation is to deny the abatement.

0000D	00541			0000D-00541	46 TANGLEWOOD DR	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 49801	ASSESSED	1,004,400 /	1,004,400

PROPERTY LOCATION

46 TANGLEWOOD DR
NASHUA, NH

OWNERSHIP

DIAS, ANTHONY
46 TANGLEWOOD DR
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ALLSOPP FAMILY TRUST
ALLSOPP, DENNIS L TRUSTEE &
ALLSOPP, REBECCA A TRUSTEE
265 WESTFORD ST
DUNSTABLE, MA 01827-2407

NARRATIVE DESCRIPTION

This parcel contains 34440.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 2001with a total of 2,454 square feet. There are 1 living unit(s), 2 Baths 1 Half Bath, 9 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	R40	
F. Haz		Zone 2		
Topo	0 - AVERAGE	Zone 3		
Street	8 - TYPICL			
Traffic	3 - TYPICL			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	756,700	30,000	34,440.00	217,700	1,004,400
Building Total	756,700	30,000	34,440.00	217,700	1,004,400
Parcel Total	756,700	30,000	34,440.00	217,700	1,004,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	409.29	Tot Val SF/Prcl	409.29

LEGAL DESCRIPTION

Desc: HCRD 30673

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	756,700	30,000	34,440	217,700	1,004,400	1 004 400	Year End Roll 2024	12/12/2024
2023	FV	1401	636,100	30,700	34,440	174,200	841,000	841,000	Year End Roll 2023	12/05/2023
2022	FV	1401	636,100	30,700	34,440	174,200	841,000	841,000	Year End Roll 2022	11/15/2022
2021	FV	1401	403,000	32,300	34,440	209,900	645,200	645,200	System Roll for 2021	11/15/2021
2020	FV	1401	403,000	32,300	34,440	209,900	645,200	645,200	Year End Roll	11/12/2020
2019	FV	1401	403,000	32,300	34,440	209,900	645,200	645,200	Year End Roll	03/04/2020
2018	PATR	1401	403,000	32,300	34,440	209,900	645,200	645,200	Corrects for Assessor	01/09/2019
2017	FV	1401	352,900	26,000	34,440	164,600	543,500	543,500	Year End Roll	11/06/2017
2016	FV	1401	352,900	26,000	34,440	164,600	543,500	543,500	Year End Roll	11/16/2016
2015	FV	1401	335,300	26,000	34,440	164,600	525,900	525,900		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ALLSOPP FAMILY TRUST	9492-2606	W	07/02/2021	875,000	No	8	Q	
NELSON JOHN W & JODY K	8807-2193	W	11/13/2015	600,000	No	8	Q	ADDRESS CHANGE PER OUR FORM 4/21
SECOND GENERATION PROPERTI	6431-1268	W	06/04/2001	175,000	No		W	JT
	5223-702	W	03/30/2000	2,600,000	No		V	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
07/27/2018	201802206	MECHANICAL (		08/07/2018	X		09/21/2020
06/06/2002	200200962	Mech/Plumb/E	0	04/30/2003	C		
09/06/2001	200101390	Miscellaneou	15,000	05/09/2002	C		
05/03/2001	200100219	New Building	350,000	05/09/2002	C		

ACTIVITIES

Date	Result	By
10/02/2024	No Change	Dave Mackie (V
09/23/2022	Change	Rick Olson (VG
09/15/2022	Change	Mary Kate Moo
09/13/2022	Change	Mary Kate Moo
07/13/2022	Field Review	Sandra Schmu
01/20/2022	MLS VERIFIED	Greg Turgiss
11/30/2021	Sales Review	June Perry (VG
09/17/2020	Meas+1Visit	Rob Tolland (V
07/10/2018	Field Review	Rob T-KRT
04/30/2003	Extr In only	Greg Turgiss
01/09/2002	Meas+1Visit	Greg Turgiss

Patriot PROPERTIES INC

User Account	
GIS Coord 1	1023537.98023177
GIS Coord 2	77673 37745433
Insp Date	10/02/2024

PRINT

Date	Time
2/27/2025	8 29 am

TAX YEAR

2024

USER DEFINED

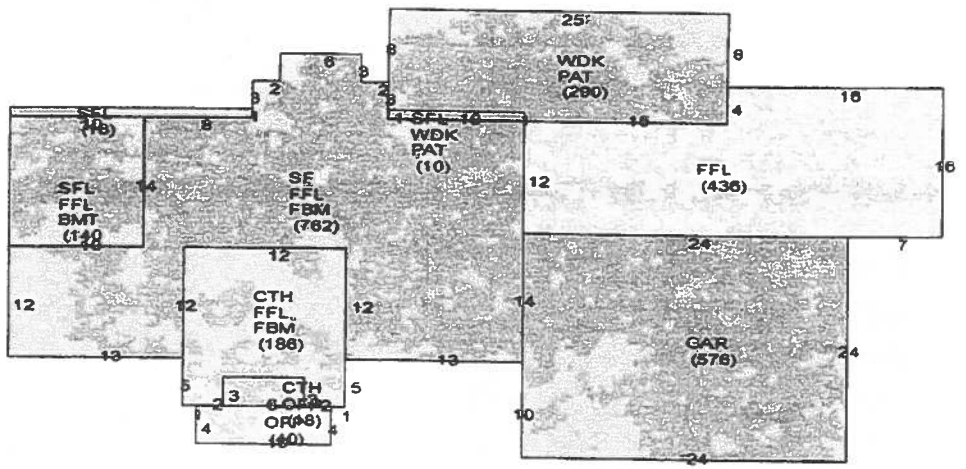
PriorID1a	
Nashua PID	D-54
Plan #	30673
PriorID1b	
PriorID2b	
PriorID3b	46
Code Date	
Code Status	
Nashua Ward	5
Assessor Map	

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	34,440		SF	SITE	1		20.55	6.32	NS	1.2								217,700			0	K	1	217,700	
Total AC/HA			0.7906	Total SF/SM			34,440.00	Parcel LUC	1401 - 1 UNIT				P	NBC Desc	NEW SUP			Tot		217,700		Tot	0		Tot	217,700	

Prcl1 mas The information on this card is believed to be correct but is not guaranteed

Change car from 50% to 75%, & fpl to fplg per MLS GR 22 — 9/20: REAR GATED/EST. ADD 1 BTH & CHNG KIT FROM AVG TO GD PER MLS GT16--ADJ SF-REF HCRD PL #30673 12/14 ND---CHNG GABLE ROOF TO HIP 9/12 ND---DRAINAGE EASEMENT CITY OF NASHUA BK 6283 PG 274 EASEMENT PSNH & NE TEL BK 6293 PG 344 UPDATED LL 12/27/01 DL QUALIFIED SALE 2001 GR02 QUALIFIED SALE ESTIMATED DUE TO NO ENTRY GR02 POOL HEATER ADDED 2002



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	8 - BRICK VENR		25%
Roof Str	2 - HIP		
Roof Cvr	1 - ASPHALT		
Color	BRICK		

Bath Features

Full Bath	2	A - AVERAGE
Add Full		
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	16.1
Functional		
Economic		
Special		
Override		
Total		16.1%

General Information

Grade	A- - V GOOD-		
Year Blt	2001	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
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Base Rate	185.00	Depr %	16.1%
Size Adj	0.90750	Depr	144,465
Con Adj	1.01758	Depr'd Total	752,833
Adj Prc	$ 170.84	Juris Ft	1.0000
Grade Ft	1.60000	Spec. Features	$ 3,900
Other Feat	$ 55,774	Final Total	$ 756,700
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.0000	Assessed Val	$ 756,700
LUC Ft	1.0000	Total $/SF	$ 308.35
Adj Tot (RCN)	897,298	Undepr $/SF	273.34400

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,524	1,524	1,524	1,524	170.84	260,360
SFL	SECOND FLR	930	930	930	930	170.83	158,881
WDK	WOOD DECK	300	300	0	0	15.49	4,641
BMT	BASEMENT	140	140	0	0	42.71	5,979
CTH	CATHEDRAL	204	204	0	0	0.00	0
FBM	FINISHED BMT	948	948	0	0	59.79	56,681
GAR	GARAGE	576	576	0	0	59.79	34,439
OFP	OPEN FRM PRC	58	58	0	0	35	2,055
PAT	PATIO	300	300	0	0	10	2,916
	Building Totals	4,980	4,980	2,454	2,454		525,953
	Parcel Totals	4,980	4,980	2,454	2,454		525,953

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	9	3
Bld Total	1		3
Prcl Total	1	9	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	2	1.00	A	AV	2002	2,500.00	T	22%		1		1		1	3,900
SPL1	POOL-INGROUN	D	Y	1	800.00	A	AV	2002	48.00	T	22%		1		1		1	30,000
	Building Totals				Yard Item Appr				30,000			Special Feature Appr					3,900	33,900
	Parcel Totals				Yard Item Appr				30,000			Special Feature Appr					3,900	33,900

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

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 29, 2025

Re: Abatement Recommendation / 9 Warner St

Account: 8474 **Map/Lot:** 0000E-00828
Owner: KELLY FRIEDLAND
Property Location: 9 Warner St

Reasons for abatement recommendation:
The applicants' basis for the abatement request appears to perceived negative site influence of sewer manhole covers at edge of street and driveway. No specific market data was provided that would support an abatement adjustment.

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

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

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

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

Final 2024 Assessed Value: $461,400
Recommended Abatement Value: $461,400
BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***DENIED***

Search Criteria: Sales from 10/1/2023 to 9/30/2024; Colonial style;
Year Blt 1960-1980; Liv Area W/I 10% (1,460-1,784 SF)

Property Location	Map-Lot	Sale Date	Sale Price	Q/U	2024 Assessed Value	LUC	NBC	Style	Year Built	Fin Liv Area	Sales Price per SF	Assessed $ per SF
26 WALTHAM DR	0000A-00636	5/1/2024	$599,000	Q	$484,800	1401	NA	COLONIAL	1972	1,754	$341.51	$276.40
42 WETHERSFIELD RD	0000B-00707	10/26/2023	$515,000	Q	$437,500	1401	NA	COLONIAL	1963	1,704	$302.23	$256.75
3 CLIFF RD	0000B-01817	5/2/2024	$591,000	Q	$455,600	1401	NA	COLONIAL	1980	1,666	$354.74	$273.47
34 TASCHEREAU BLVD	0000B-02005	12/11/2023	$599,534	Q	$602,100	1401	NA	COLONIAL	1979	1,590	$377.07	$378.68
7 CLYDESDALE CIR	0000B-02105	8/27/2024	$657,000	Q	$553,100	1401	NG	COLONIAL	1977	1,662	$395.31	$332.79
1 LONE STAR DR	0000B-02176	10/24/2023	$520,000	Q	$492,200	1401	NA	COLONIAL	1978	1,768	$294.12	$278.39
4 SHEFFIELD RD	0000C-00342	1/26/2024	$550,000	Q	$531,400	1401	NA	COLONIAL	1966	1,770	$310.73	$300.23
70 DUBLIN AVE	0000E-00346	3/29/2024	$565,000	Q	$473,300	1401	NG	COLONIAL	1963	1,770	$319.21	$267.40
2 CANDIA ST	0000H-00282	11/9/2023	$605,000	Q	$581,600	1401	NA	COLONIAL	1975	1,470	$411.56	$395.65
13 MASSACHUSETTS DR	0004-00041	8/21/2024	$539,934	Q	$498,200	1401	NA	COLONIAL	1963	1,764	$306.09	$282.43
		Median:	**$578,000**		**$495,200**					**1,729**	**$330.36**	**$280.41**
		Average:	**$574,147**		**$510,980**					**1,692**	**$341.26**	**$304.22**
Subject Property:												
9 Warner St	0000E-00828	N/A	N/A		461400	1401	NF	COLONIAL	1969	1622	N/A	**$284.46**

Abatement Information Sheet

Account Number: 8474
Address: 9 WARNER ST
Owner: FRIEDLAND, KELLY
2024 Assessment: $461,400 **Applicant's Opinion of Value:** $350,000

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# 0000E-00828 Appeal Year Market Value $ 2024 ~~461,400.00~~ $350,000.00

Town Parcel ID# _____ Appeal Year Market Value $_____

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

See sheet attached

After reviewing my property card, it is clear that the City of Nashua is not taking into account that my driveway is flanked by a sewer line on the left side and a manhole cover on the right side – both of which are unsightly encumbrances upon my property.

Assessor Reasoning

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

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

Assessor Recommendation

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

0000E	00828			0000E-00828	9 WARNER ST	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 8474	ASSESSED	461,400 /	461,400

PROPERTY LOCATION

9 WARNER ST
NASHUA, NH

OWNERSHIP

FRIEDLAND, KELLY
9 WARNER ST
NASHUA, NH 03063-2103

Occ		Type	

PREVIOUS OWNER

RASSIER, MARK E & DONNA L
-0000

NARRATIVE DESCRIPTION

This parcel contains 12210.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1969 with a total of 1,622 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	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
1401	304,600	0	12,210.00	156,800	461,400
Building Total	304,600	0	12,210.00	156,800	461,400
Parcel Total	304,600	0	12,210.00	156,800	461,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	284.46	Tot Val SF/Prcl	284.46

LEGAL DESCRIPTION

Desc: HCRD 3806

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	304,600	0	12,210	156,800	461,400	461,400	Year End Roll 2024	12/12/2024
2023	FV	1401	251,800	0	12,210	125,400	377,200	377,200	Year End Roll 2023	12/05/2023
2022	FV	1401	251,800	0	12,210	125,400	377,200	377,200	Year End Roll 2022	11/15/2022
2021	FV	1401	184,400	0	12,210	83,600	268,000	268,000	System Roll for 2021	11/15/2021
2020	FV	1401	184,400	0	12,210	83,600	268,000	268,000	Year End Roll	11/12/2020
2019	FV	1401	184,400	0	12,210	83,600	268,000	268,000	Year End Roll	03/04/2020
2018	PATR	1401	184,400	0	12,210	83,600	268,000	268,000	Corrects for Assessor	01/09/2019
2017	FV	1401	134,800	0	12,210	76,100	210,900	210,900	Year End Roll	11/06/2017
2016	FV	1401	134,800	0	12,210	76,100	210,900	210,900	Year End Roll	11/16/2016
2015	FV	1401	134,800	0	12,210	76,100	210,900	210,900		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
RASSIER, MARK E & DONNA L	6319-1878	W	11/22/2000	209,933	No		13	
BRADLEY, EUGENE A & MARGARE	5210-534		09/06/1990	132,190	No			JT
SEMMEL, AARON M & JERRIE	3572-102		07/08/1986	139,997	No			AS JT
	3077-702		09/19/1983	78,000	No			AS JT PL. 3806

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
03/23/2017	201700737	MECHANICAL (		04/11/2017	C		
10/18/2007	200701778	MECHANICAL (		12/11/2007	C		
05/02/2000	200000636	Addition	2,700	03/12/2001	C		
06/15/1998	199800988	Mech/Plumb/E	0	01/29/1999	C		
05/05/1998	199800667	Alteration	8,680	01/29/1999	C		
06/17/1997	199700884	Addition	1,200		C		
01/06/1993	199449121	Addition	6,675	01/06/1993	C		

ACTIVITIES

Date	Result	By
06/12/2024	Field Review	Chns Ruel (VS(
09/09/2022	No Change	Angela Silva (V
04/02/2020	OwnerRefusal	Rick Olson (VG
07/23/2018	Field Review	Rob T-KRT
12/11/2007	BP Prop Ins	Noreen Duxbur
01/10/2001	SI mea&LC	Wynta Whitche
02/19/1999	BPclsd no vr	AL
01/27/1999	Extr In only	AL
10/20/1997	Extr In only	DM

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1026464 04823177
GIS Coord 2
99863.57845433
Insp Date
06/12/2024

PRINT

Date	Time
3/20/2025	8:36 am

TAX YEAR

2024

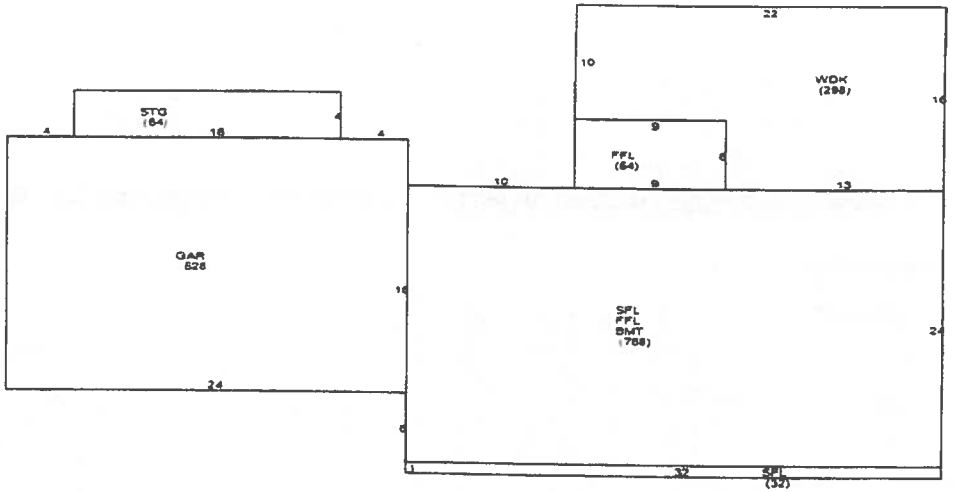
USER DEFINED

PriorID1a
Nashua FID
E 828
Plan
HCRD 3806
PriorID1b
PriorID2b
PriorID3b
9
Code Date
Code Status
Nashua Ward
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 UN T	1	12,210		SF	SITE	1		0.45	12.84	NF	0.95								156,800			0	11	1	156,800	
Total AC/HA			0 2803		Total SF/SM		12,210.00		Parcel LUC	1401 - 1 UNIT			P. NBC Desc	NEW FAIR		Tot			156,800		Tot	0		Tot	156,800	

ADJ SF=REF HCRD 3806 5/12 ND---ADD WDK - 1998 NO CHANGE TO KIT & 1/2BTH ADDED NEW TUB SINCE SALE WHITE/GREY ADDED 4X16 UST WW01
4/2020 ALL ESTIMATED - REFUSAL



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	WHITE		

Interior Information

Avg Ht / Fl	
P. Int Wall	1 - DRYWALL
Sec Int Wall	
Partition	T - TYPICAL
P. Floor	3 - HARDWOOD
Sec Floor	4 - CARPET
Bmt Floors	
Electric	3 - TYPICAL
Insulation	2 - TYPICAL
Int Vs Ext	
Heat Fuel	1 - OIL
Heat Type	3 - FORCED H/W
# Heat Sys	0
Heated %	100
AC %	
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	0	
Add 1/2	0	
Other Fix	0	

Other Features

Kitchens	1	A - AVERAGE
Add Kit.	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

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

General Information

Grade	C - AVERAGE		
Year Blt	1969	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	185.00	Depr %	35%
Size Adj	1.11652	Depr	162,300
Con Adj	1.04000	Depr'd Total	301,414
Adj Prc	$ 214.82	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 3,200
Other Feat	$ 27,500	Final Total	$ 304,600
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Intl	1.0000	Assessed Val	$ 304,600
LUC Ft.	1.0000	Total $/SF	$ 187.79
Adj Tot (RCN)	463,714	Undepr $/SF	214.82000

Sub Areas

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

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	7	4
Bld Total	1	7	4
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
FPL3	2 STORY CHIM	A	S	1	1.00	A	AV	1974	5,400.00	T	40%		1		1		1	3,200
	Building Totals				Yard Item Appr								Special Feature Appr					3,200	3,200
	Parcel Totals				Yard Item Appr								Special Feature Appr					3,200	3,200

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: Robert J. Gagne, Assessor Supervisor

Date: July 29, 2025

Re: Abatement Recommendation / 78 Avon Dr

Account: 35936 **Map/Lot:** 0047-00369

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

Property Location: 78 AVON DR

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

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

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

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

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

Final 2024 Assessed Value: $440,200
Recommended Abatement Value: $440,200
BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***DENIED***

Search Criteria: Sales from 10/1/2023 to 9/30/2024; Cape style;
Year Built from 1950 to 1970; Liv Area W/I 10% (1,154-1,410 SF)

Property Location	Map-Lot	Sale Date	Sale Price	Q/U	2024 Assessed Value	LUC	NBC	Style	Year Built	Fin Liv Area	Sale Price per SF	Assessed $ per SF
33 ARROW LN	0000B-00417	12/11/2023	$430,000	Q	$431,000	1401	NF	CAPE	1958	1,332	$322.82	$323.57
68 ROBINHOOD RD	0000B-01580	8/22/2024	$545,000	Q	$483,400	1401	NA	CAPE	1965	1,357	$401.56	$356.17
12 ELMER DR	0000C-00221	11/29/2023	$495,000	Q	$473,700	1401	NA	CAPE	1964	1,253	$395.11	$378.11
9 COUNTRYSIDE DR	0000D-00166	5/31/2024	$510,000	Q	$453,800	1401	NA	CAPE	1963	1,206	$422.75	$376.16
5 NORMA DR	0000F-00145	8/15/2024	$435,000	Q	$429,700	1401	NA	CAPE	1962	1,361	$319.66	$315.77
15 ST LAZARE ST	0010-00073	6/17/2024	$467,000	Q	$453,500	1401	EF	CAPE	1955	1,332	$350.60	$340.47
11 ESSEX ST	0061B-00064	12/19/2023	$409,934	Q	$425,500	1401	NA	CAPE	1959	1,282	$319.81	$331.96
32 BALCOM ST	0095-00049	12/15/2023	$405,000	Q	$388,700	1401	EF	CAPE	1962	1,208	$335.15	$321.67
49 LUND ST	0103-00266	4/30/2024	$515,000	Q	$461,900	1401	NF	CAPE	1955	1,338	$384.80	$345.13
85 EAST HOBART ST	0129-00037	7/31/2024	$451,000	Q	$417,200	1401	NA	CAPE	1960	1,265	$356.58	$329.85
19 CARMINE RD	0138-00443	2/27/2024	$520,000	Q	$461,400	1401	NA	CAPE	1965	1,288	$403.85	$358.34
		Median:	**$467,000**		**$453,500**					**1,288**	**$356.58**	**$340.47**
		Average:	**$471,176**		**$443,618**					**1,293**	**$364.79**	**$343.38**
Subject Property:												
78 Avon Dr	0047-00369	N/A	N/A		$440,200	1401	NF	CAPE	1955	1,282	N/A	**$343.37**

Abatement Information Sheet

Account Number: 35936
Address: 78 AVON DR
Owner: CHAPUT REV TR, THE DAVID R & MONICA M
2024 Assessment: $440,200 **Applicant's Opinion of Value:** $402,325

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# 0047-00369 Appeal Year Market Value $ 402,325

Section F:

It appears that the City of Nashua is not taking into account that I only have the use of ½ of my backyard due to a very large sloop going up to the above street.

Out of the 68 properties that the City of Nashua is currently giving out discounts for Land Influence Factors it appears that the city has neglected to give me a 25% discount on my land and on other properties on Avon Drive.

See Attached listing of properties similar to 78 Avon Dr land only

Assessor Reasoning

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

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

Assessor Recommendation

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

Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 35936	Card: 1 of 1	Total Card	Total Parcel
0047	00369			0047-00369	78 AVON DR	Nashua	ASSESSED	440,200 /	440,200

PROPERTY LOCATION

78 AVON DR
NASHUA, NH

OWNERSHIP

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

Occ | Type

PREVIOUS OWNER

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

NARRATIVE DESCRIPTION

This parcel contains 9628.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1955 with a total of 1,282 square feet. There are 1 living unit(s), 2 Baths, 6 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

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

IN PROCESS APPRAISAL SUMMARY

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

LEGAL DESCRIPTION

Desc:

Lot Size
Total Land
Land Unit Type

Patriot PROPERTIES INC

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

PRINT

Date	Time
3/14/2025	4:36 pm

TAX YEAR

2024

USER DEFINED

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

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2024	FV	1401	288,700	0	9,628	151,500	440,200	440,200	Year End Roll 2024	12/12/2024
2023	FV	1401	239,100	0	9,628	115,200	354,300	354,300	Year End Roll 2023	12/05/2023
2022	FV	1401	239,100	0	9,628	115,200	354,300	354,300	Year End Roll 2022	11/15/2022
2021	FV	1401	164,300	0	9,628	80,800	245,100	245,100	System Roll for 2021	11/15/2021
2020	FV	1401	164,300	0	9,628	80,800	245,100	245,100	Year End Roll	11/12/2020
2019	FV	1401	164,300	0	9,628	80,800	245,100	245,100	Year End Roll	03/04/2020
2018	PATR	1401	164,300	0	9,628	80,800	245,100	245,100	Corrects for Assessor	01/09/2019
2017	FV	1401	108,200	0	9,628	77,100	185,300	185,300	Year End Roll	11/06/2017
2016	FV	1401	108,200	0	9,628	77,100	185,300	185,300	Year End Roll	11/16/2016
2015	FV	1401	108,200	0	9,628	77,100	185,300	185,300		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ZEMAN, MONICA M &	7923-1840	Q	11/21/2007	2,667	No		T	MONICA FKA ZEMAN
ZEMAN, MONICA M	5425-1742	W	04/26/1993	0	No			JT
	5180-653		04/13/1990	25,048	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/23/2011	201101082	DECK - RES	3,000	07/17/2014	X		
05/27/2008	200800676	ALTERATION -	2,600	09/28/2011	C		

ACTIVITIES

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

LAND SECTION

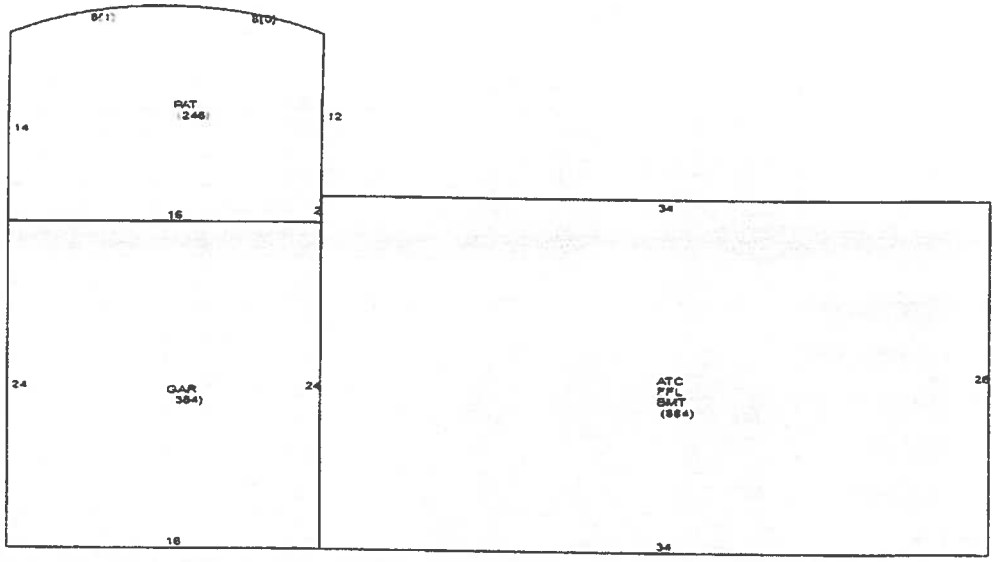
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1401	1 UNIT	1	9,628		SF	SITE	1		0.45	15.74	NF	0.95								151,500			0	14	1	151,500	

Total AC/HA	0.2210	Total SF/SM	9,628.00	Parcel LUC	1401 - 1 UNIT	P. NBC Desc	NEW FAIR	Tot	151,500	Tot	0	Tot	151,500

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

Comments **Parcel ID 0047-00369**

ADD PATIO PER 2011 PHOTO 9/11 ND--WDSTV IN UBM



Exterior Information

Type	04 - CAPE		
Stry Hght	1A - 1 STY W/ATT		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	3 - ALUMINUM		
Sec Wall			0%
Roof Str	1 - GABLE		
Roof Cvr	1 - ASPHALT		
Color	RED		

Interior Information

Avg Ht / Fl			
P. Int Wall	2 - PLASTER		
Sec Int Wall	1 - DRYWALL		
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 %	

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	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

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

General Information

Grade	C - AVERAGE		
Year Blt	1955	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

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

Sub Areas

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

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	6	3
Bld Total	1	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
DRMR	DORMER	A	S	1	10.00	A	AV	1969	0.00	T	40%		1		1		1	0
	Building Totals				Yard Item Appr											Special Feature Appr		0
	Parcel Totals				Yard Item Appr											Special Feature Appr		0

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: Robert J. Gagne, Assessor Supervisor

Date: July 29, 2025

Re: Abatement Recommendation / 74 Avon Dr

Account: 15128 **Map/Lot:** 0047-00359
Owner: KELLY BLAKE
Property Location: 74 AVON DR

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

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

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

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

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

Final 2024 Assessed Value: $428,200
Recommended Abatement Value: $428,200

BOA Meeting Date: 08/21/2025

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

Search Criteria: Sales from 10/1/2023 to 9/30/2024; Cape style;
Year Built from 1950 to 1970; Liv Area W/I 10% (1,154-1,410 SF)

Property Location	Map-Lot	Sale Date	Sale Price	Q/U	2024 Assessed Value	LUC	NBC	Style	Year Built	Fin Liv Area	Sale Price per SF	Assessed $ per SF
33 ARROW LN	0000B-00417	12/11/2023	$430,000	Q	$431,000	1401	NF	CAPE	1958	1,332	$322.82	$323.57
68 ROBINHOOD RD	0000B-01580	8/22/2024	$545,000	Q	$483,400	1401	NA	CAPE	1965	1,357	$401.56	$356.17
12 ELMER DR	0000C-00221	11/29/2023	$495,000	Q	$473,700	1401	NA	CAPE	1964	1,253	$395.11	$378.11
9 COUNTRYSIDE DR	0000D-00166	5/31/2024	$510,000	Q	$453,800	1401	NA	CAPE	1963	1,206	$422.75	$376.16
5 NORMA DR	0000F-00145	8/15/2024	$435,000	Q	$429,700	1401	NA	CAPE	1962	1,361	$319.66	$315.77
15 ST LAZARE ST	0010-00073	6/17/2024	$467,000	Q	$453,500	1401	EF	CAPE	1955	1,332	$350.60	$340.47
11 ESSEX ST	0061B-00064	12/19/2023	$409,934	Q	$425,500	1401	NA	CAPE	1959	1,282	$319.81	$331.96
32 BALCOM ST	0095-00049	12/15/2023	$405,000	Q	$388,700	1401	EF	CAPE	1962	1,208	$335.15	$321.67
49 LUND ST	0103-00266	4/30/2024	$515,000	Q	$461,900	1401	NF	CAPE	1955	1,338	$384.80	$345.13
85 EAST HOBART ST	0129-00037	7/31/2024	$451,000	Q	$417,200	1401	NA	CAPE	1960	1,265	$356.58	$329.85
19 CARMINE RD	0138-00443	2/27/2024	$520,000	Q	$461,400	1401	NA	CAPE	1965	1,288	$403.85	$358.34
		Median:	**$467,000**		**$453,500**					**1,288**	**$356.58**	**$340.47**
		Average:	**$471,176**		**$443,618**					**1,293**	**$364.79**	**$343.38**
Subject Property:												
74 Avon Dr	0047-00359	N/A	N/A		$428,200	1401	NF	CAPE	1959	1,282	N/A	**$334.01**

Abatement Information Sheet

Account Number: 15128
Address: 74 AVON DR
Owner: BLAKE, KELLY
2024 Assessment: $428,200 **Applicant's Opinion of Value:** $390,250

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# 0047-00359 Appeal Year Market Value $ 390,250

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
See attached listings of properties similar to 74 Avon Drive, Land only				

Section F:

It appears that the City of Nashua is not taking into account that I only have the use of ½ of my backyard due to a very large sloop going up to the above street.

Out of the 68 properties that the City of Nashua is currently giving out discounts for Land Influence Factors it appears that the city has neglected to give me a 25% discount on my land and on other properties on Avon Drive.

Assessor Reasoning

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

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

Assessor Recommendation

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

0047	00359			0047-00359	74 AVON DR	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 15128	ASSESSED	428,200 /	428,200

PROPERTY LOCATION

74 AVON DR
NASHUA, NH

OWNERSHIP

BLAKE, KELLY
74 AVON DR
NASHUA, NH 03064-0000

Occ		Type	

PREVIOUS OWNER

DAME HOLLIS PROPERTIES, LLC
28 COUNTRY CLUB LANE
MIDDLETON, MA 01949-0000

NARRATIVE DESCRIPTION

This parcel contains 9750.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1959 with a total of 1,282 square feet. There are 1 living unit(s) 1 Bath, 5 Rooms, and 3 Bdrms

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

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

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	276,400	0	9,750.00	151,800	428,200
Building Total	276,400	0	9,750.00	151,800	428,200
Parcel Total	276,400	0	9,750.00	151,800	428,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	334.06	Tot Val SF/Prcl	334.06

LEGAL DESCRIPTION

Desc: HCRD 1039

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	276,400	0	9,750	151,800	428,200	428,200	Year End Roll 2024	12/12/2024
2023	FV	1401	229,200	0	9,750	117,800	347,000	347,000	Year End Roll 2023	12/05/2023
2022	FV	1401	229,200	0	9,750	117,800	347,000	347,000	Year End Roll 2022	11/15/2022
2021	FV	1401	160,600	0	9,750	81,000	241,600	241,600	System Roll for 2021	11/15/2021
2020	FV	1401	160,600	0	9,750	81,000	241,600	241,600	Year End Roll	11/12/2020
2019	FV	1401	160,600	0	9,750	81,000	241,600	241,600	Year End Roll	03/04/2020
2018	PATR	1401	160,600	0	9,750	81,000	241,600	241,600	Corrects for Assessor	01/09/2019
2017	FV	1401	102,600	0	9,750	77,200	179,800	179,800	Year End Roll	11/06/2017
2016	FV	1401	101,900	0	9,750	77,200	179,100	179,100	Year End Roll	11/16/2016
2015	FV	1401	101,900	0	9,750	77,200	179,100	179,100		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
DAME HOLLIS PROPERTIES, LLC	8913-2382	W	11/01/2016	216,000	No	8	Q	
SECRETARY OF VETERANS AFFA	8268-1103	Q	11/30/2010	140,000	No		E	
NEW HAMPSHIRE HOUSING FINAN	8179-2365	W	02/18/2010	0	No		E	
NEW HAMPSHIRE HOUSING FINAN	8179-2358	FO	02/18/2010	170,090	No		L	NO TAX STAMPS- SALES PRICE PER DE
FEDERAL NATIONAL MORTG ASS	7824-2029	Q	03/27/2007	115,533	No		S	
BUCKMIRE ANTOINE R & AMY P	7806-0031	FO	02/08/2007	176,000	No		L	S/P PER DEED-NO T/S

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit

ACTIVITIES

Date	Result	By
10/30/2024	No Change	Miles LaCroix
10/09/2024	Change	Robert Gagne
06/26/2024	Field Review	Sandra Schmu
09/19/2022	Change	Chris Ruel (VS
05/11/2022	Field Review	June Perry (VG
05/26/2020	OwnerRefusal	Rob Tolland (V
07/25/2018	Field Review	Rob T-KRT
01/21/1991	Meas+List	PC

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1040160.10323177
GIS Coord 2
99238.49345433
Insp Date
10/30/2024

PRINT

Date	Time
3/14/2025	4:34 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
47-359
Plan #
1039
PriorID1b
PriorID2b
PriorID3b
74
Code Date
Code Status
Nashua Ward
3
Assessor Map

LAND SECTION

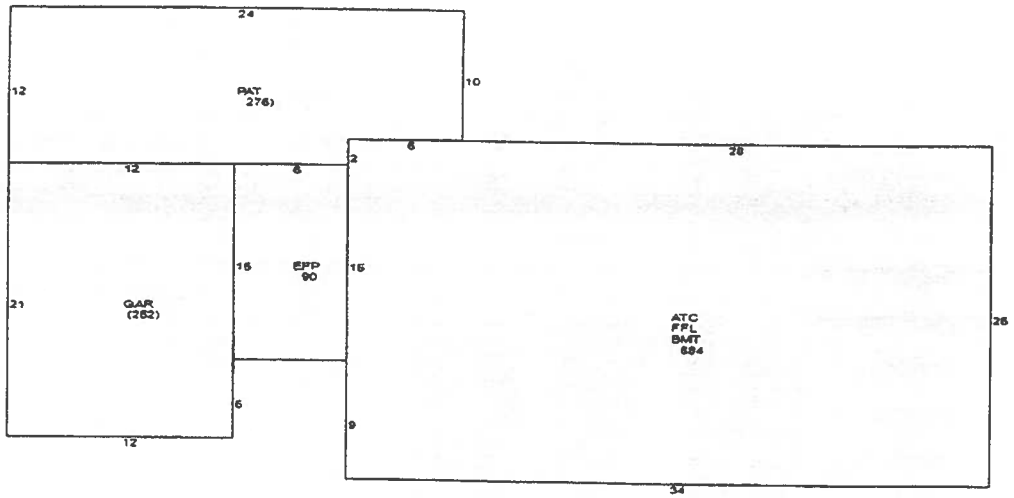
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec LEV.	Juris	L. Ft.	Assessed	Notes
1401	1 UNIT	1	9,750		SF	SITE	1		0.45	15.57	NF	0.95								151,800			0	14	1	151,800	
Total AC/HA			0.2238		Total SF/SM		9,750.00		Parcel LUC	1401 - 1 UNIT			P. NBC Desc	NEW FAIR		Tot	151,800		Tot	0		Tot	151,800				

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

Comments

Parcel ID 0047-00359

5/20: OWNER'S SON NOT COMFORTABLE W/INSPECTION. CHNGD CARPET TO HDWD PER MLS GT17
LAND LINE INF 1. -3.0 SLOPING UPWARD REAR



Exterior Information

Type	04 - CAPE		
Stry Hght	1A - 1 STY W/ATT		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
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	3 - HARDWOOD		
Sec Floor	15 - CARPET		50%
Bmt Floors	12 - CONCRETE		
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 %	

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	A - AVERAGE
Add Kit	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

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

General Information

Grade	C - AVERAGE		
Year Blt	1959	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	190.00	Depr %	35%
Size Adj	1.28015	Depr	148,850
Con Adj	1.02000	Depr'd Total	276,437
Adj Prc	$ 248.09	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 22,500	Final Total	$ 276,400
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 276,400
LUC Ft.	1.0000	Total $/SF	$ 215.63
Adj Tot (non	425,287	Undepr $/SF	248.09000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	884	884	884	884	248.09	219,312
ATC	ATTIC FIN	398	884	398	398	248.09	98,690
BMT	BASEMENT	884	884	0	0	62.02	54,826
EFP	ENCL PORCH	90	90	0	0	59.58	5,362
GAR	GARAGE	252	252	0	0	86.83	21,881
PAT	PATIO	276	276	0	0	9.84	2,716
	Building Totals	2,784	3,270	1,282	1,282		402,787
	Parcel Totals	2,784	3,270	1,282	1,282		402,787

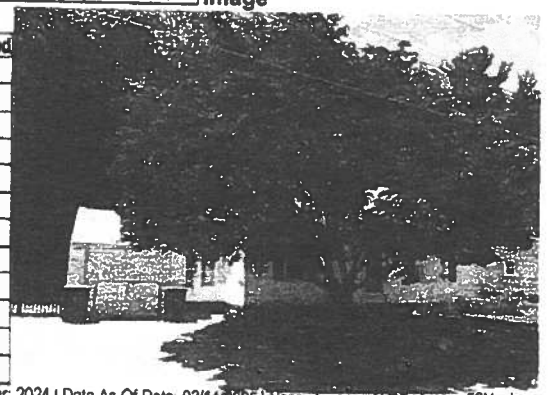
Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
	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

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 29, 2025

Re: Abatement Recommendation / 30 Greenwood Dr

Account: 11262 **Map/Lot:** 0000B-00471
Owner: THE LAURA COLQUHOUN REV TR
LAURA A COLQUHOUN, TRUSTEE
Property Location: 30 GREENWOOD DR

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

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

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

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

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

Final 2024 Assessed Value: $436,200
Recommended Abatement Value: $436,200

BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***DENIED***

Search Criteria: Sales between 10/1/2023 and 9/30/2024; Ranch style;
Year Built 1950-1970; NBC = NA; Liv Area W/I 5% (920-1016 SF)

Property Location	Map-Lot	Sale Date	Sale Price	Q/U	2024 Assessed Value	LUC	NBC	Style	Year Built	Fin Liv Area	Sales Price per SF	Assessed $ per SF
4 WESTCHESTER DR	0000E-00057	7/15/2024	$542,534	Q	$506,600	1401	NA	RANCH	1960	960	$565.14	$527.71
25 JUNE ST	0000A-00565	2/27/2024	$466,000	Q	$395,900	1401	NA	RANCH	1970	960	$485.42	$412.40
6 GREENWOOD DR	0000B-00397	8/21/2024	$475,000	Q	$415,600	1401	NA	RANCH	1965	968	$490.70	$429.34
9 CARDIFF RD	0000B-01358	8/15/2024	$425,000	Q	$375,600	1401	NA	RANCH	1967	960	$442.71	$391.25
1 SHELTON ST	0000B-01376	7/31/2024	$455,000	Q	$407,100	1401	NA	RANCH	1966	960	$473.96	$424.06
73 TENBY DR	0000B-01437	6/10/2024	$525,000	Q	$481,200	1401	NA	RANCH	1970	960	$546.88	$501.25
4 WHITE PLAINS DR	0000E-00673	12/12/2023	$425,000	Q	$436,300	1401	NA	RANCH	1967	960	$442.71	$454.48
21 BATES DR	0048-00207	3/29/2024	$420,000	Q	$416,800	1401	NA	RANCH	1956	960	$437.50	$434.17
		Median:	**$460,500**		**$416,200**						**$479.69**	**$431.75**
		Average:	**$466,692**		**$429,388**						**$485.63**	**$446.83**
Subject Property:												
30 GREENWOOD DR	0000B-00471	N/A	N/A		$436,200	1401	NA	RANCH	1962	968	N/A	**$440.54**

Abatement Information Sheet

Account Number: 11262
Address: 30 GREENWOOD DR
Owner: COLQUHOUN REV TR, THE LAURA
2024 Assessment: $436,200 **Applicant's Opinion of Value:** $428,195

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# 0000B-00471 Appeal Year Market Value $ 428,195

See Attached listing of properties similar to 30 Greenwood Dr -

Land only

Section F:

It appears that the City of Nashua is not taking into account that I have a very large slope in the front of my house both on my land and the street. This slope directly affects my safety getting in and out of my driveway. I have very limited visibility to see oncoming traffic when I try to get into my garage from Glen Dr.

Assessor Reasoning

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

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

Assessor Recommendation

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

0000B	00471			0000B-00471	30 GREENWOOD DR	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 11262	ASSESSED	436,200 /	436,200

PROPERTY LOCATION

30 GREENWOOD DR
NASHUA, NH

OWNERSHIP

COLQUHOUN REV TR, THE LAURA
COLQUHOUN, LAURA A, TEE
30 GREENWOOD DR
NASHUA, NH 03062-0000

Occ | Type

PREVIOUS OWNER

COLQUHOUN, LAURA A
30 GREENWOOD DR
NASHUA, NH 03060-0000

NARRATIVE DESCRIPTION

This parcel contains 9900.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1962 with a total of 968 square feet. There are 1 living unit(s), 2 Baths, 5 Rooms, and 3 Bdrms.

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item	Code	Item	Code	%
Util 1	C - ALL	Dis 1	NASH	100 0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R9	
F. Haz		Zone 2		
Topo	V88 - ABV ST ROLL	Zone 3		
Street	1 - PAVED			
Traffic	2 - LIGHT			
Exempt	AV - ALLVETCREDI			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1401	276,100	0	9,900.00	160,100	436,200
Building Total	276,100	0	9,900.00	160,100	436,200
Parcel Total	276,100	0	9,900.00	160,100	436,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	450.62	Tot Val SF/Prcl	450.62

LEGAL DESCRIPTION

Desc: HCRD 2162

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	276,100	0	9,900	160,100	436,200	436,200	Year End Roll 2024	12/12/2024
2023	FV	1401	233,200	0	9,900	128,100	361,300	361,300	Year End Roll 2023	12/05/2023
2022	FV	1401	233,200	0	9,900	128,100	361,300	361,300	Year End Roll 2022	11/15/2022
2021	FV	1401	161,100	0	9,900	85,400	246,500	246,500	System Roll for 2021	11/15/2021
2020	FV	1401	161,100	0	9,900	85,400	246,500	246,500	Year End Roll	11/12/2020
2019	FV	1401	161,100	0	9,900	85,400	246,500	246,500	Year End Roll	03/04/2020
2018	PATR	1401	209,900	0	9,900	85,400	295,300	295,300	Corrects for Assessor	01/09/2019
2017	FV	1401	151,800	0	9,900	66,400	218,200	218,200	Year End Roll	11/06/2017
2016	FV	1401	151,800	0	9,900	66,400	218,200	218,200	Year End Roll	11/16/2016
2015	FV	1401	151,800	0	9,900	66,400	218,200	218,200		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
COLQUHOUN, LAURA A	8659-502	W	05/13/2014	2,667	No		T	
WATERWAY REALTY LLC	8620-818	W	11/12/2013	215,000	No	8	Q	
COOK, JAMES J & SUSAN E	8561-1913	FO	05/20/2013	116,000	No		L	
COOK, JAMES	6860-539	W	03/11/2003	0	No		38	JT
AUBUT, DOROTHY E	6178-1618	W	11/08/1999	100,000	No			
AUBUT, DOROTHY ECHOFF & REN	5203-786		08/02/1990	0	No			DIV.#90-M-00667

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
08/05/2019	201902240	MECHANICAL (		10/11/2019	C		10/11/2019
09/20/2018	201802784	MECHANICAL (		10/12/2018	C		
05/31/2013	201300868	ALTERATION -	10,000	09/09/2014	C		

ACTIVITIES

Date	Result	By
09/09/2022	Change	Rick Olson (VG
08/31/2022	Change	Chris Ruel (VS
06/29/2022	Field Review	June Perry (VG
06/02/2021	Meas+1Visit	Adam Natal (V
09/12/2019	AERIAL V NC	Lynn Cameron
03/15/2019	Meas+List	Gary Turgiss
03/01/2019	Meas+LC OCin	Gary Turgiss
09/27/2018	Inspection	Gary Turgiss
07/18/2018	Field Review	Rob T-KRT
07/26/1990	Meas+List	RB

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1033769.46923177
GIS Coord 2
85097 73145433
Insp Date
09/09/2022

PRINT

Date	Time
3/14/2025	4:35 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-471
Plan #
HCRD 2162
PriorID1b
PriorID2b
PriorID3b
30
Code Date
Code Status
Nashua Ward
9
Assessor Map

LAND SECTION

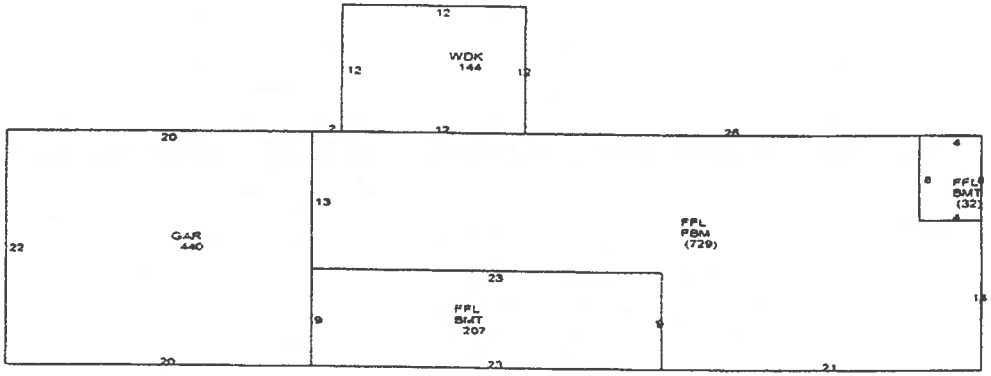
LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
1401	1 UNIT	1	9,900		SF	SITE	1		2.18	16 17	NA	1								160,100			0	4	1	160,100	
Total AC/HA			0.2273	Total SF/SM			9,900.00	Parcel LUC	1401 - 1 UNIT				P. NBC Desc	NEW AV			Tot	160,100		Tot	0		Tot	160,100		

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

Comments

Parcel ID 0000B-00471

6/21 NO TRESP. CHNGD EYB FROM 1994 TO 1974 GT19 -- CHNGD RM COUNT FROM 6 TO 5 GT19 -- ADJ DIMENSIONS OF FBM MM18---ADD FBM& 3/4 BTH PER PLANS GT14---REMOVE FBM, SHD3, ADD HDWD, WDK, CHNG CPT TO GAR & EYB FROM 1974 TO 1994 FOR COMPLETE RENOVATIONS FOR 2014 PER MLS GT13 OBSERVED DEP = WET BSMT + CONVERSION GARAGE ISSUES "No entry for assessors" per email from Laura Coquhoun 11.7.2019 LB



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	BEIGE		

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	OT - OTHER	5
Override		
Total		38.25%

General Information

Grade	C - AVERAGE		
Year Blt	1962	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	12 - CONCRETE
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	186.00	Depr %	38.25%
Size Adj	1.50000	Depr	171,011
Con Adj	1.04000	Depr'd Total	276,076
Adj Prc	$ 290.16	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 27,500	Final Total	$ 276,100
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 276,100
LUC Ft.	1.0000	Total $/SF	$ 285.23
Adj Tot (RCN)	447,087	Undepr $/SF	290.16000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	968	968	968	968	290.16	280,875
GAR	GARAGE	440	440	0	0	101.56	44,686
WDK	WOOD DECK	144	144	0	0	18.42	2,652
BMT	BASEMENT	239	239	0	0	72.54	17,337
FBM	FINISHED BMT	729	729	0	0	101.56	74,037
	Building Totals	2,520	2,520	968	968		419,588
	Parcel Totals	2,520	2,520	968	968		419,588

Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	...Ft.	NBC	Ft.	Juris	Ft.	Assessed
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

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 29, 2025

Re: Abatement Recommendation / 441 Main Dunstable Rd

Reasons for abatement recommendation:
The applicant provides an appraisal that was reportedly completed for abatement purposes. The appraisal has an effective date of value of January 14, 2025 and a value estimate of $800,000. The effective date of value for a tax year 2024 abatement request is April 1, 2024.

The appraisal contains nine comparable sales with adjusted sales prices ranging from a low of $705,000 to a high of $911,000. The subject assessed value ($883,897) falls within this range and is therefore considered reasonable.

In addition, the City has conducted a search for recent sales of similar single-family properties. The most similar of the sales found support the subject's current assessed value (list attached).

Account: 33170 **Map/Lot:** 0000C-00262

Owner: THE MARK & MICHELLE HEBERT FAM REV TRUST
MARK D & MICHELLE E HEBERT, TRUSTEES

Property Location: 441 MAIN DUNSTABLE RD

Original 2024 Assessed Value: $883,897
Recommended Revised Assessed Value: $883,897

BOA Meeting Date: 08/21/2025

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

Search Criteria: Sale date 10/1/23 to 9/30/24; Liv Area within 10% (2,907-3,553 SF); Year Built after 1990

Property Location	Acct No.	Map-Lot	Sale Date	Sale Price	Q/U	2024 Assessed Value	LUC	NBC	Site Acres	Style	Year Built	Fin Liv Area	Sale Price per SF	Assessed $ per SF
19 SALMON BROOK DR	47223	0000B-02781	12/12/2023	$875,000	Q	$860,000	1401	NV	0.6287	COLONIAL	1994	3,115	$280.88	$276.07
9 WINN RD	48748	0000C-02455	7/15/2024	$990,000	Q	$930,000	1401	NV	0.9507	COLONIAL	1997	3,260	$303.68	$285.28
12 QUARRY RD	49018	0000C-02469	11/27/2023	$760,000	Q	$917,200	1401	NV	2.9000	COLONIAL	1999	3,240	$234.54	$283.05
38 HIBISCUS WAY	50633	0000C-02684	5/22/2024	$910,000	Q	$824,300	1401	NG	0.2773	COLONIAL	2005	3,118	$291.85	$264.37
6 BALLERINA CT	51367	0000C-02863	8/9/2024	$1,000,000	Q	$922,500	1401	NG	0.2679	COLONIAL	2017	3,032	$329.82	$304.25
8 CANTER CT	48717	0000F-01029	1/31/2024	$749,934	Q	$754,800	1401	NG	0.3761	COLONIAL	1996	2,912	$257.53	$259.20
			Median:	**$892,500**		**$888,600**						**3,117**	**$286.37**	**$279.56**
			Average:	**$880,822**		**$868,133**						**3,113**	**$283.05**	**$278.70**
Subject Property:														
441 MAIN DUNSTABLE RD	33170	0000C-00262	N/A	N/A		$883,897	1401	NA	15.7980	COLONIAL	2005	3,230	N/A	**$273.65**

Abatement Information Sheet

Account Number: 33170
Address: 441 MAIN DUNSTABLE RD
Owner: HEBERT FAM REV TR OF 2023, THE MARK & MICHELLE
2024 Assessment: $883,897 **Applicant's Opinion of Value:** $800,000

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# ACCT# 33170 Appeal Year Market Value $ 800,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

See Attached Supporting Professional Appraisal Report (According To USPAP) Titled: "Appraisal Of Real Property" Located At 441 Main Dunstable Road, Nashua, NH Performed By Kevin Polleck Of Polleck Appraisal Services, Includes A Supplemental Addendum Identifying Intended Use And User(s) Authorized To Use This Appraisal Report.

MARKET DATA ---- The Property's Market Value On The April 1 Assessment Date, Supported By Comparable Sales. See Attached Supporting Professional Appraisal Report (According To USPAP) Titled: "Appraisal Of Real Property" Located At 441 Main Dunstable Road, Nashua, NH Performed By Kevin Polleck Of Polleck Appraisal Services.

Assessor Reasoning

The appraisal contains nine comparable sales with adjusted sales prices ranging from a low of $705,000 to a high of $911,000. The subject assessed value ($883,897) falls within this range and is therefore considered reasonable.

In addition, the City has conducted a search for recent sales of similar single-family properties. The most similar of the sales found support the subject's current assessed value (list attached).

Assessor Recommendation

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

0000C	00262			0000C-00262	441 MAIN DUNSTABLE RD	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 33170	ASSESSED	883,897 /	883,897

PROPERTY LOCATION

441 MAIN DUNSTABLE RD
NASHUA, NH

OWNERSHIP

HEBERT FAM REV TR OF 2023, THE MARK & MICHELLE
HEBERT, MARK D & MICHELLE E, TEES
441 MAIN DUNSTABLE RD
NASHUA, NH 03062

Occ | Type

PREVIOUS OWNER

HEBERT, MARK D & MICHELLE E
441 MAIN DUNSTABLE RD
NASHUA, NH 03062-3048

NARRATIVE DESCRIPTION

This parcel contains 688160.88000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 2005 with a total of 3,230 square feet. There are 1 living unit(s), 3 Baths, 8 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	R30	
F. Haz		Zone 2		
Topo	V318 - LOW ROLLN	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	627,700	24,700	250,818.48	231,000	883,400
7112	0	0	428,194.80	98,300	98,300
7200	0	0	9,147.60	2,100	2,100
Building Total	627,700	24,700	688,160.88	331,400	983,800
Parcel Total	627,700	24,700	688,160.88	331,400	983,800
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	304.58	Tot Val SF/Prcl	304.58

LEGAL DESCRIPTION

HCRD 26314

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	627,700	24,700	688,160.88	331,400	983,800	883,897	Year End Roll 2024	12/12/2024
2023	FV	1401	492,800	25,400	688,160.88	265,120	783,320	703,497	Year End Roll 2023	12/05/2023
2022	FV	1401	718,000	25,400	688,160.88	265,120	1,008,520	928,697	Year End Roll 2022	11/15/2022
2021	FV	1401	452,900	26,400	688,160.88	216,220	695,520	615,662	System Roll for 2021	11/15/2021
2020	FV	1401	456,200	23,100	688,160.88	216,220	695,520	615,662	Year End Roll	11/12/2020
2019	FV	1401	456,200	23,100	688,160.88	216,220	695,520	615,662	Year End Roll	03/04/2020
2018	PATR	1401	456,200	23,100	688,160.84961	216,220	695,520	615,662	Corrects for Assessor	01/09/2019
2017	FV	1401	463,500	13,700	688,160.84961	180,672	657,872	590,046	Year End Roll	11/06/2017
2016	FV	1401	463,500	13,700	688,160.84961	180,672	657,872	590,046	Year End Roll	11/16/2016
2015	FV	1401	463,500	13,700	688,160.84961	180,672	657,872	590,046		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
HEBERT, MARK D & MICHELLE E	9695-2388	W	03/08/2023	0	No		T	
HEBERT, MARK D & MICHELLE E	7265-1501	E	06/28/2004	2,667	No		15	EASEMENT TO PSNH
VIGEANT, LEONARD A	5485-1576	W	10/27/1993	65,000	No			JT
TAMPOSI FAMILY INV PROP	5429-1927	W	05/06/1993	30,000	No			
	2872-509		09/16/1981	0	No			LL RELO PL# 2854 1/1/90

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
11/02/2009	200901754	GARAGE - NEV	10,380	06/23/2011	C		
09/28/2005	200502044	ELECTRICAL/M		05/03/2007	C		
03/10/2004	200400222	SFRD	500,000	05/10/2005	C		

ACTIVITIES

Date	Result	By
10/07/2024	No Change	Nick Smith (VG
09/19/2022	No Change	Chris Ruel (VS
06/24/2022	Field Review	Sandra Schmu
10/21/2020	Meas+1Visit	Justyn Ainswor
12/03/2019	AERIAL V NC	Lynn Cameron
07/24/2018	Field Review	Rob T-KRT
04/13/2017	Review	Jon Duhamel
07/14/2014	Meas+List	Greg Turgiss
06/08/2011	Meas+List	Greg Turgiss
09/28/2010	Vacant Land	Robert Gagne
05/16/2005	Meas+List	Greg Turgiss

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1027191.91923177
GIS Coord 2
80999.82045433
Insp Date
10/07/2024

PRINT

Date	Time
2/26/2025	3:23 pm

TAX YEAR

2024

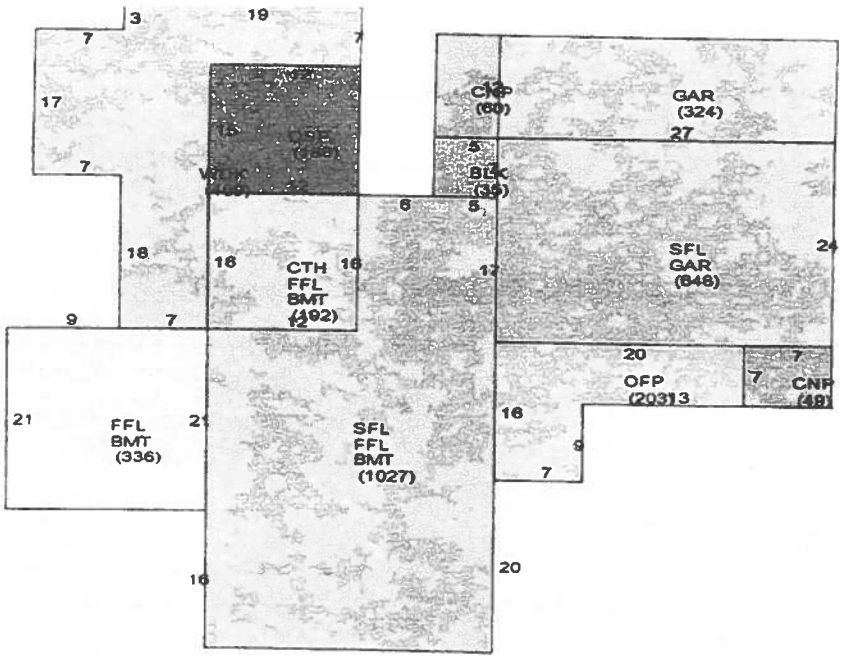
USER DEFINED

PriorID1a
Nashua PID
C-262
Plan #
26314
PriorID1b
PriorID2b
PriorID3b
441
Code Date
Code Status
Nashua Ward
5
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	43,560		SF	SITE	1		2.18	4.21	NA	1								183,400			0	3	1	183,400	NICU
1401	1 UNIT	1	4.758		AC	SITE	1		25,000	10,004.2	NA	1		Y	-60					47,600			0	3	1	47,600	NICU
7112	ALL OTHER WO	1	9.83		AC	SITE	1		25,000	10,000	NA	1		Y	-60					98,300			50	3	1	492	CU
7200	WETLANDS	1	0.21		AC	SITE	1		25,000	10,000	NA	1		Y	-60					2,100			24	3	1	5	CU
Total AC/HA			15.7980		Total SF/SM		688,160.88		Parcel LUC	1401 - 1 UNIT				P. NBC Desc	NEW AV			Tot		331,400		Tot	74		Tot	231,497	

INSPECTED FOR 13 ABATEMENT NO CHAGES MADE GR 14 --- ADD 12X20 LEAN-TO PER 2011PHOTO- ATT TO DET GARAGE 12/12 ND---ADDED 24X30 GAR, 6X30 STRUCTURE NEXT TO GAR = DOG HOUSE, ROOF OVER OUT SIDE WOOD STOVE ATTCHED TO SINGLE STORY GAR GR 11--- 9/28/10: PER CU OWNER SURVEY/UPDATE, PREVIOUSLY LISTED AS 10.04 AC WETLANDS, BUT LAND IS CAPABLE OF FOREST GROWTH PER AERIAL PHOTOS, CHG TO 9.83 AC FOREST-OTHER & .21AC WETLANDS. 5.758 AC NICU, RG--ADJ SF-REF HCRD 26314 1/10 ND---10.04 AC IN CU (WETLAND) CORR LAND SF TO 15.16 AC PER PLAN 2854 JZ CHNG ADDR PER PLANNING 5/04 ND NEW HOUSE FOR 05 GR05



Exterior Information

Type	03 - COLONIAL		
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	GREEN		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
Sec Floor	6 - CERAMIC T		10%
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 %	

Bath Features

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

Other Features

Kitchens	1	A - AVERAGE	
Add Kit	0		

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	13.3
Functional		
Economic		
Special		
Override		
Total		13.3%

General Information

Grade	B+ - GOOD (+)		
Year Blt	2005	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			-225,200.00

Calc Ladder

Base Rate	185.00	Depr.%	13.3%
Size Adj	0.80960	Depr	129,855
Con Adj	1.03800	Depr'd Total	846,501
Adj Prc	$ 155.47	Juris Ft.	1.0000
Grade Ft.	1.45000	Spec. Features	$ 6,400
Other Feat	$ 52,389	Final Total	$ 627,700
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 627,700
LUC Ft.	1.0000	Total $/SF	$ 194.33
Adj Tot $/SF	976,356	Undepr $/SF	225.43150

Sub Areas (9 of 10)

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
SFL	SECOND FLR	1,675	1,675	1,675	1,675	155.47	260,412
FFL	FIRST FLR	1,555	1,555	1,555	1,555	155.47	241,756
GAR	GARAGE	972	972	0	0	54.41	52,887
OFP	OPEN FRM PRC	203	203	0	0	26.19	5,317
OSP	OPN SCN PRCH	180	180	0	0	28.00	5,040
BLK	BULKHEAD	35	35	0	0	36.00	1,260
BMT	BASEMENT	1,555	1,555	0	0	38.87	60,443
CNP	CANOPY	109	109	0	0	30	3,309
CTH	CATHEDRAL	192	192	0	0	0	0
	Building Totals	6,945	6,945	3,230	3,230		637,219
	Parcel Totals	6,945	6,945	3,230	3,230		637,219

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	8	3
Bld Total	1	8	3
Prcl Total	1	8	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
FPL	FIREPLACE	A	S	1	1.00	A	AV	2005	2,500.00	T	19%	1401	1		1		1	2,000
FPL3	2 STORY CHIM	A	S	1	1.00	A	AV	2005	5,400.00	T	19%	1401	1		1		1	4,400
FGR1	GARAGE-AVE	D	Y	1	720.00	A	AV	2009	36.00	T	15%	1401	1		1		1	20,300
LNT	LEAN-TO	D	Y	1	240.00	A	AV	2009	7.00	T	15%	1401	1		1		1	1,200
WDK	WOOD DECK	D	Y	1	200.00	A	AV	2020	17.00	T	4%		1		1		1	3,200
	Building Totals				Yard Item Appr				24,700			Special Feature Appr					6,400	31,100
	Parcel Totals				Yard Item Appr				24,700			Special Feature Appr					6,400	31,100

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: Robert J. Gagne, Assessor Supervisor

Date: July 29, 2025

Re: Abatement Recommendation / 626 South Main St

Account: 17754 **Map/Lot:** 0000A-00054
Owner: PIYUSH BARUA & SONAL THAKKAR
Property Location: 626 SOUTH MAIN ST

Reasons for abatement recommendation:
The applicants' basis for the abatement request appears to be twofold: 1.) assessed value comparison and 2.) market data

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

2.) The taxpayer does provide a list of 16 sales, all but one of which took place more than a year prior to the effective date of assessment (April 1, 2024). The City performed research for more recent sales. A number were found (list attached). The current subject assessed value is well supported by the recent sales data.

Conclusion:
Based on the available market data, an abatement is not warranted. The recommendation is to deny this abatement request.

Final 2024 Assessed Value: $512,100
Recommended Abatement Value: $512,100

BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***DENIED***

Search Criteria: Style = Raised Ranch; Year Built after 1980; Liv Area within 10% (1059-1295 SF)

Property Location	Map-Lot	Sale Date	Sale Price	Q/U	2024 Assessed Value	LUC	NBC	Style	Year Built	Fin Liv Area	Sale Price per SF	Assessed $ per SF
14 SHAWNEE DR	0000C-00978	8/19/2023	$500,000	Q	$485,300	1401	NA	RAISED RANCH	1983	1,144	$437.06	$424.21
28 HOLBROOK DR	0000C-01243	12/28/2023	$525,000	Q	$553,900	1401	NA	RAISED RANCH	1985	1,078	$487.01	$513.82
25 HAZEL AVE	0000C-01337	5/17/2024	$510,000	Q	$499,800	1401	NA	RAISED RANCH	1983	1,080	$472.22	$462.78
21 WESTGATE XING	0000C-01470	8/2/2023	$460,000	Q	$502,400	1401	NA	RAISED RANCH	1985	1,169	$393.50	$429.77
12 RONNIE DR	0000C-01706	9/9/2024	$570,000	Q	$525,000	1401	NA	RAISED RANCH	1983	1,156	$493.08	$454.15
8 MARCIA DR	0000C-01724	8/27/2024	$480,000	Q	$510,400	1401	NA	RAISED RANCH	1983	1,118	$429.34	$456.53
27 HYACINTH DR	0000C-01824	12/4/2023	$509,000	Q	$476,000	1401	NA	RAISED RANCH	1982	1,086	$468.69	$438.31
10 JILL DR	0000C-01929	7/22/2023	$450,000	Q	$428,400	1401	NA	RAISED RANCH	1981	1,220	$368.85	$351.15
5 CIMMARRON DR	0000C-02156	9/1/2023	$457,534	Q	$485,600	1401	NA	RAISED RANCH	1985	1,132	$404.18	$428.98
5 CHUNG ST	0000C-02169	3/15/2024	$500,000	Q	$478,200	1401	NA	RAISED RANCH	1984	1,130	$442.48	$423.19
4 HEIDI LN	0000F-00067	6/2/2023	$460,000	Q	$516,300	1401	NA	RAISED RANCH	1989	1,093	$420.86	$472.37
48 KING ST	0013-00049	5/1/2023	$450,000	Q	$466,900	1401	MA	RAISED RANCH	1993	1,246	$361.16	$374.72
6 BOGGS CIR	0107-00020	11/15/2024	$530,000	Q	$468,200	1401	NA	RAISED RANCH	1986	1,085	$488.48	$431.52
		Median:	**$500,000**		**$485,600**				**1984**	**1,130**	**$437.06**	**$431.52**
		Average:	**$492,426**		**$492,031**					**1,134**	**$435.92**	**$435.50**
Subject Property:												
626 South Main St	0000A-00054	N/A	N/A		$512,100	1401	NF	RAISED RANCH	**1998**	1,177	N/A	**$435.09**

Abatement Information Sheet

Account Number: 17754
Address: 626 SOUTH MAIN ST
Owner: BARUA, PIYUSH & THAKKAR, SONAL
2024 Assessment: $512,100 **Applicant's Opinion of Value:** $450,000
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# 0000A-00054 Appeal Year Market Value $ $ 450,000

Town Parcel ID#	Street Address/Town	Description	Assessment
000A-00054, 626 SOUTH MAIN STREET, Nashua, NH 03060			
This parcel contains 11025.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1998 with a total of 1,177 square feet. There are 1 living unit(s), 2 Baths, 1 Half Bath, 5 Rooms, and 3 Bdrms. Assessment value $ 512,100			

I have listed 15 properties around my area that are most comparable or similar to my property in terms of features, size and style.

I have listed 16 properties from (City of Nashua Property Sales Lookup website) that were sold in Nashua around my neighborhood in last 5 years that are most comparable or similar to my property in terms of features, size and style.

(Please see attached 4 list of properties sold and assessed and attachment 5 graphical visualization)

Assessor Reasoning
The applicants' basis for the abatement request appears to be twofold: 1.) assessed value comparison and 2.) market data

1.) The taxpayer provides a list of neighboring properties with an assessment analysis when compared to the subject property. This type of analysis does not establish disproportionality. Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales, then adjusting by the general level of assessment (median ratio), and comparing the result to the assessed value.
2.) The taxpayer does provide a list of 16 sales, all but one of which took place more than a year prior to the effective date of assessment (April 1, 2024). The City performed research for more recent sales. A number were found (list attached). The current subject assessed value is well supported by the recent sales data.

Assessor Recommendation
Based on the available market data, an abatement is not warranted. The recommendation is to deny this abatement request.

Sheet	Lot	Unit#	Bldg#
0000A	00054		

0000A-00054 — Parcel ID

626 SOUTH MAIN ST — Building Location

Nashua — Acct: 17754

Card: 1 of 1 | Total Card | Total Parcel

ASSESSED 512,100 / 512,100

PROPERTY LOCATION

626 SOUTH MAIN ST
NASHUA, NH

OWNERSHIP

BARUA, PIYUSH &
THAKKAR, SONAL
626 S MAIN ST
NASHUA, NH 03060-5229

Occ		Type	

PREVIOUS OWNER

DWYER-BERGERON, DIANA L
-0000

NARRATIVE DESCRIPTION

This parcel contains 11025.00000 SF of land mainly classified as 1 UNIT It has 1 building(s) first built in 1998 with a total of 1,177 square feet. There are 1 living unit(s), 2 Baths, 1 Half Bath, 5 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	00000
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	RA	
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	338,600	19,000	11,025.00	154,500	512,100
Building Total	338,600	19,000	11,025.00	154,500	512,100
Parcel Total	338,600	19,000	11,025.00	154,500	512,100
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	435.09	Tot Val SF/Prcl	435.09

LEGAL DESCRIPTION

Desc: A-SUB-3

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
2023	FV	1401	276,900	19,500	11,025	123,600	420,000	420,000	Year End Roll 2023	12/05/2023
2022	FV	1401	298,300	19,500	11,025	123,600	441,400	441,400	Year End Roll 2022	11/15/2022
2021	FV	1401	188,500	20,500	11,025	82,400	291,400	291,400	System Roll for 2021	11/15/2021
2020	FV	1401	188,500	20,500	11,025	82,400	291,400	291,400	Year End Roll	11/12/2020
2019	FV	1401	188,500	20,500	11,025	82,400	291,400	291,400	Year End Roll	03/04/2020
2018	PATR	1401	188,500	20,500	11,025	82,400	291,400	291,400	Corrects for Assessor	01/09/2019
2017	FV	1401	161,000	12,700	11,025	78,600	252,300	252,300	Year End Roll	11/06/2017
2016	FV	1401	161,000	12,700	11,025	78,600	252,300	252,300	Year End Roll	11/16/2016
2015	FV	1401	161,000	12,700	11,025	78,600	252,300	252,300		11/06/2015
2014	FV	1401	161,000	12,700	11,025	78,600	252,300	252,300	Roll	10/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
DWYER-BERGERON, DIANA L	5662-885	W	07/02/2002	248,000	No			JT
DWYER, DIANA	5959-541	W	06/26/1998	37,000	No		A	
KENNEDY, STANLEY T	5757-1228	W	10/04/1996	40,000	No		N	
KENNEDY, ETHEL,	5602-1542	Q	01/05/1995	0	No			
	1829-360	W	01/01/1958	0	No			JT

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
09/06/2023	23-2886-01	Electrical Only	8,798	09/26/2023	C	INSTALL ROOF MO	
09/06/2023	23-2886	Alt Energy	8,798	03/05/2024	C	INSTALL ROOF MO	
07/18/2000	200001020	Alteration	2,000	03/08/2001	C		
06/19/1998	199800930	Addition	1,000	04/07/1999	C		
12/23/1996	199601852	New Building	20,000	04/07/1999	C		

ACTIVITIES

Date	Result	By
10/01/2024	Appt no show	Mary Kate Moody
10/01/2024	No Change	Dave Mackie (VG
09/01/2022	Change	Elizabeth Stabile
03/16/2022	Field Review	June Perry (VGS)
01/21/2021	Meas+1Visit	Josh Seymour (V
07/26/2018	Field Review	Rob T-KRT
09/15/2003	SI mea&LC	Gary Turgiss
03/08/2001	Interior Ins	Wynta Whitcher
03/09/1999	Meas/Info Or	AL
03/01/1991	Meas+List	NP

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1044455.07723177
GIS Coord 2
82911 75645433
Insp Date
10/01/2024

PRINT

Date	Time
11/19/2024	3:18 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
A-54
Plan #
PriorID1b
PriorID2b
PriorID3b
626
Code Date
Code Status
Nashua Ward
7
Assessor Map

LAND SECTION

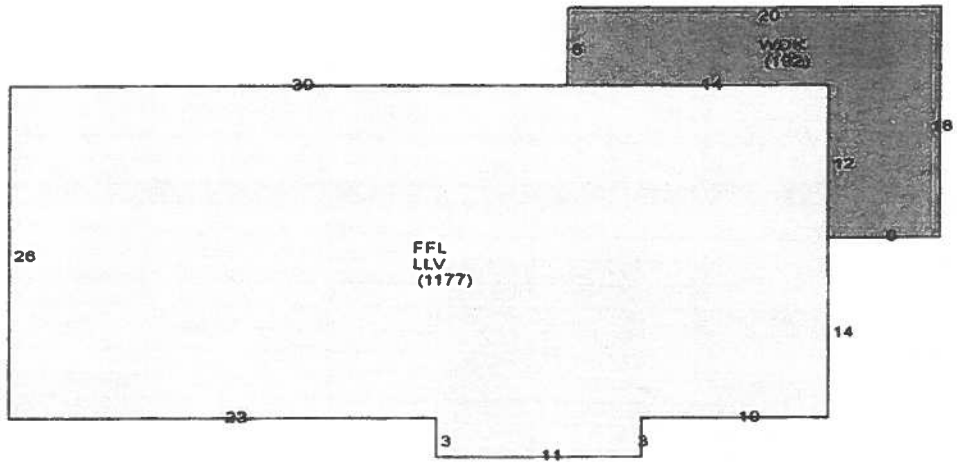
LUC	LUC Desc	FL	# Units	Depth	U. Type	L. Type	FL	Base V.	Unit Prc	Adj Prc	NBC	FL	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. FL	Assessed	Notes
1401	1 UNIT	1	11,025		SF	SITE	1		0.45	14.01	NF	0.95								154,500			0	1	1	154,500	
Total AC/HA			0.2531	Total SF/SM			11,025.00	Parcel LUC	1401 - 1 UNIT				P. NBC Desc	NEW FAIR				Tot	154,500		Tot	0		Tot	154,500	

Bld: 7857 | Seq: 1 | Year: 2024 | Data As Of Date: 11/19/2024 | User: Apro | DB: Assess50Nashua

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

Comments **Parcel ID 0000A-00054**

Per cvicgov, Solar BP Withdrawn, Close BP, CD24 -- Granted abatement/ Removed unwarranted functional ob. due to modular home. JM23--- 1998-MODULAR HOME BROUGHT TO SITE HIGH SCHOOL PROJE CHNG URB TO SFB WW01 ADDED 1 BTH WW01 QUALIFIED SALE 2002 GT03 SALE EST-NO ENTRY GT03
1/21 PROPERTY GATED - EST
FUNC = MODULAR



Exterior Information

Type	08 - RAISED 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	WHITE		

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	

Depreciation

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

General Information

Grade	C - AVERAGE		
Year Blt	1998	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			-54,600.00

Interior Information

Avg Ht / Fl		
P. Int Wall	1 - DRYWALL	
Sec Int Wall		
Partition	T - TYPICAL	
P. Floor	3 - HARDWOOD	
Sec Floor	4 - CARPET	50%

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Calc Ladder

Bmt Floors			Base Rate	190.00	Depr %	18.2%
Electric	3 - TYPICAL		Size Adj	1.34962	Depr	87,479
Insulation	2 - TYPICAL		Con Adj	1.02000	Depr'd Total	393,174
Int Vs Ext			Adj Prc	$261.56	Juris Pt.	1.0000
Heat Fuel	2 - GAS		Grade Pt.	1.00000	Spec. Features	$0
Heat Type	1 - FORCED H/A		Other Feat	$31,000	Final Total	$338,600
# Heat Sys	0		NBH Mod	1.0000	Assmnt Pt.	1.0000
Heated %	100	AC %	NBC Infl	1.0000	Assessed Val	$338,600
Sol HW %		Ctrl Vac %	LUC Pt.	1.0000	Total $/SF	$287.68
Com Wall %		Sprink %	Adj Tot (RCN)	480,653	Undepr $/SF	261.56000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,177	1,177	1,177	1,177	261.56	307,856
LLV	LOWER LEVEL	1,177	1,177	0	0	117.70	138,533
WDK	WOOD DECK	192	192	0	0	17.00	3,264
	Building Totals	2,546	2,546	1,177	1,177		449,653
	Parcel Totals	2,546	2,546	1,177	1,177		449,653

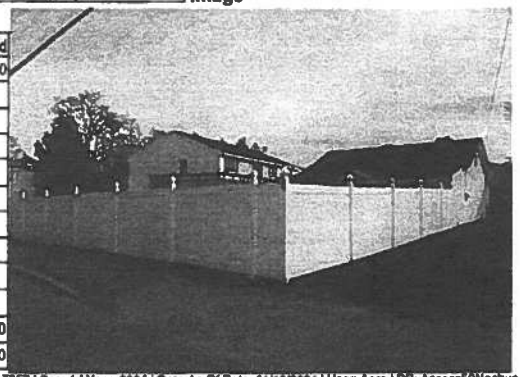
Res Breakdown

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

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FGR1	GARAGE-AVE	D	Y	1	28.00x28.00	A	AV	1998	36.00	T	26%		1		1		1	19,000
	Building Totals				Yard Item Appr				19,000			Special Feature Appr						19,000
	Parcel Totals				Yard Item Appr				19,000			Special Feature Appr						19,000

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: Robert J. Gagne, Assessor Supervisor

Date: July 30, 2025

Re: Abatement Recommendation / 2 Henry David Dr #209

Reasons for abatement recommendation:
The applicants' basis for the abatement request is 1.) market data and 2.) level of assessment

1.) The taxpayers provide information about several sales in the subject building and state that there have been no sales as high as the subject unit's $498,200 assessed value. All of the sales cited are smaller in size than subject's 1,456 square feet (see list attached). A similar sized unit at nearby 4 Henry David Dr (unit #402) sold on February 10, 2025 for a sale price of $495,000. It is older than subject unit, having been built in 2007 as compared to the subject year built of 2019. This sale supports the subject's current assessed value.

2.) The taxpayers provide an analysis of assessed values per square foot for their unit as compared to other units. Such an analysis does not establish disproportionality and is not a valid basis for receiving an abatement adjustment. Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales. See 1.) above.

Conclusion:
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

Account: 52434 **Map/Lot:** 0000C-02914-209-2
Owner: GAYLORD SLEDGE, MICHELLE SLEDGE & AUDREY ENGLISH
Property Location: 2 HENRY DAVID DR UNIT 209

2024 Assessed Value: $498,200
Recommended Revised Assessed Value: $498,200

BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***DENIED***

Property Location	Sale Price	Sale Date	Q/U	LUC	NBC	Style	Unit Type per Recorded Plan	Liv Area	Year Built
2 HENRY DAVID DR, Unit 112	$439,934	8/19/2024	Q	1021	WAW2	GARDEN	A	1,320	2019
4 HENRY DAVID DR, Unit 1-204	$310,000	5/3/2024	Q	1021	WAWO	GARDEN		1,020	2007
4 HENRY DAVID DR, Unit 1-402	$495,000	2/10/2025	Q	1021	WAWO	GARDEN		1,459	2007
2 HENRY DAVID DR, Unit 205	$349,934	8/30/2024	Q	1021	WAW2	GARDEN	F	736	2019
2 HENRY DAVID DR, Unit 216	$465,000	6/26/2024	Q	1021	WAW2	GARDEN	C	1,074	2019
2 HENRY DAVID DR, Unit 301	$475,000	10/9/2024	Q	1021	WAW2	GARDEN	B	1,339	2019
2 HENRY DAVID DR, Unit 302	$440,000	1/16/2024	Q	1021	WAW2	GARDEN	C	1,074	2019
2 HENRY DAVID DR, Unit 311	$435,000	9/6/2024	Q	1021	WAW2	GARDEN	A	1,320	2019

Abatement Information Sheet

Account Number: 52434
Address: 2 HENRY DAVID DR, Unit 209
Owner: SLEDGE, GAYLORD JR & SLEDGE, MICHELE & ENGLISH, AUDREY MAE
2024 Assessment: $498,200 **Applicant's Opinion of Value:** $430,000

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-02914-209-2 Appeal Year Market Value $ $430,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

The basis for my value opinion is the cost per square foot of unit 302 ($281.84) which sold prior to the April 1 assessment date and was assessed at a lower value than the sales price. My unit was assessed at the cost of $327.98 per square foot.

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
0000C-02914-203-2	2 Henry David Dr #302	$440,000 /1/24/24		Assesment $408,100

Assessor Reasoning

1.) The taxpayers provide information about several sales in the subject building and state that there have been no sales as high as the subject unit's $498,200 assessed value. All of the sales cited are smaller in size than subject's 1,456 square feet (see list attached). A similar sized unit at nearby 4 Henry David Dr (unit #402) sold on February 10, 2025 for a sale price of $495,000. It is older than subject unit, having been built in 2007 as compared to the subject year built of 2019. This sale supports the subject's current assessed value.

2.) The taxpayers provide an analysis of assessed values per square foot for their unit as compared to other units. Such an analysis does not establish disproportionality and is not a valid basis for receiving an abatement adjustment. Disproportionality is established by estimating the subject's market value as of April 1st for the tax year, based on arm's length sales. See 1.) above.

Assessor Recommendation

The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

0000C	02914	209	2	0000C-02914-209-2		Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 52434	ASSESSED	498,200 /	498,200

PROPERTY LOCATION

2 HENRY DAVID DR, Unit 209
NASHUA, NH

OWNERSHIP

SLEDGE, GAYLORD JR & SLEDGE, MICHELE &
ENGLISH, AUDREY MAE
2 HENRY DAVID DR, Unit 209
NASHUA, NH 03062

Occ | Type

PREVIOUS OWNER

ETCHSTONE PROPERTIES INC
179 AMHERST ST
NASHUA, NH 03064-3283

NARRATIVE DESCRIPTION

This parcel contains 0.00000 AC of land mainly classified as CONDO NL It has 1 building(s) first built in 2019 with a total of 1,456 square feet. There are 1 living unit(s), 2 Baths, 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	RC	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	498,200	0	0.00	0	498,200
1021	0	0	0.00	0	0
Building Total	498,200	0	0.00	0	498,200
Parcel Total	498,200	0	0.00	0	498,200
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	342.17	Tot Val SF/Prcl	342.17

LEGAL DESCRIPTION

Desc: HCRD 40265
WALDEN WOODS CONDOS -- 2 HENRY DAVID DR -- 63 UNITS, 1 COMMUNITY ROOM

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
2024	FV	1021	498,200	0	0	0	498,200	498,200	Year End Roll 2024	12/12/2024
2023	FV	1021	406,700	0	0	0	406,700	406,700	Year End Roll 2023	12/05/2023
2022	FV	1021	406,700	0	0	0	406,700	406,700	Year End Roll 2022	11/15/2022
2021	FV	1021	325,100	0	0	0	325,100	325,100	System Roll for 2021	11/15/2021
2020	FV	1021	248,800	0	0	0	248,800	248,800	Year End Roll	11/12/2020

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES INC	9411-551	W	01/15/2021	359,934	No	2	Q	
WHITE FAMILY VENTURES LLC DO	9021-2233	W	10/31/2017	1,000,000	No	7	4	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit

ACTIVITIES

Date	Result	By
10/22/2024	No Change	Dave Mackie (V
06/30/2022	Field Review	June Perry (VG
04/08/2022	Meas+List	Mike Castillo (V
10/06/2021	SI Call Out	Greg Turgiss
06/25/2021	Meas+1Visit	Mike Castillo (V
03/23/2021	Extr In only	Gary Turgiss
04/24/2020	Extr In only	Greg Turgiss

Patriot PROPERTIES INC

User Account	
GIS Coord 1	1031260.96623177
GIS Coord 2	86117 77570433
Insp Date	10/22/2024

PRINT

Date	Time
2/11/2025	3:23 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	C-2914
Plan #	HCR34970
PriorID1b	
PriorID2b	
PriorID3b	4
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
1021	CONDO NL	1	0		AC	SITE	1			0	WAW2	1								0			0	H	1	0	

Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P. NBC Desc	WAL WDS 2	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-02914-209-2

4/22: KIT/DIN/LIV RM ONE OPEN ROOM. REMOVED UC, COMPLETE FOR 2021GT21 -- TYPE E -- NEW ACCT-WALDEN WOODS CONDO-REF HCRD 40265

Exterior Information

Type	55G - GARDEN		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall		%	
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	18 - LAMINATE	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 %	

Bath Features

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

Other Features

Kitchens	1	A - AVERAGE
Add Kit.		

Condo Information

Location	
Tot Units	
Floor	2 - 2ND FLOOR
% Own	
Name	WAWO - WALDEN WOO

Depreciation

Phys Con	AV - Average	3.2
Functional		
Economic		
Special		
Override		
Total		3.2%

General Information

Grade	C - AVERAGE		
Year Blt	2019	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	3.2%
Size Adj	0.97321	Depr	16,471
Con Adj	1.00000	Depr'd Total	498,250
Adj Prc	$ 248.17	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 38,010	Final Total	$ 498,200
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.2800	Assessed Val	$ 498,200
LUC Ft.	1.0000	Total $/SF	$ 342.17
Adj Tot (RCN)	514,721	Undepr $/SF	248.17000

UnSketched Subareas:
SFL (1456)
OFP (60)
STG (18)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
SFL	SECOND FLR	1,456	1,456	1,456	1,456	248.17	361,336
STG	STORAGE	18	18	0	0	37.78	680
OFP	OPEN FRM PRC	60	60	0	0	35.00	2,100
	Building Totals	1,534	1,534	1,456	1,456		364,116
	Parcel Totals	1,534	1,534	1,456	1,456		364,116

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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

THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: July 30, 2025

Re: Abatement Recommendation / 2 Henry David Dr #307

Account: 52448 **Map/Lot:** 0000C-02914-307-2
Owner: THE MAMIE CIALLI FAMILY TRUST, MAMIE CIALLI, TRUSTEE
Property Location: 2 HENRY DAVID DR UNIT 307

Reasons for abatement recommendation:
The applicants' basis for the abatement request is market data.

The taxpayer provides information about a current listing (at the time of application) at 4 Henry David Dr #402 having an asking price of $465,000. The taxpayer claims this unit is similar to the subject except for having a fireplace that the subject unit lacks. The listing, which closed on February 10, 2025 for a sale price of $495,000, is older than subject unit, having been built in 2007 as compared to the subject year built of 2019. This sale actually supports the subject's current assessed value.

The City notes that there were several sales in 2024 in the subject building (2 Henry David Dr). See list attached. The sales range in price from $349,900 for a 736 SF unit (#205) to $475,000 for a 1,339 SF unit (#301). The subject is a larger 1,456 SF unit and the sales support the subject's current assessed valued.

Conclusion:
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

2024 Assessed Value: $497,600
Recommended Revised Assessed Value: $497,600

BOA Meeting Date: 08/21/2025
Abatement Request BOA Decision: ***DENIED***

Property Location	Sale Price	Sale Date	Q/U	LUC	NBC	Style	Unit Type per Recorded Plan	Liv Area	Year Built
2 HENRY DAVID DR, Unit 112	$439,934	8/19/2024	Q	1021	WAW2	GARDEN	A	1,320	2019
4 HENRY DAVID DR, Unit 1-204	$310,000	5/3/2024	Q	1021	WAWO	GARDEN		1,020	2007
4 HENRY DAVID DR, Unit 1-402	$495,000	2/10/2025	Q	1021	WAWO	GARDEN		1,459	2007
2 HENRY DAVID DR, Unit 205	$349,934	8/30/2024	Q	1021	WAW2	GARDEN	F	736	2019
2 HENRY DAVID DR, Unit 216	$465,000	6/26/2024	Q	1021	WAW2	GARDEN	C	1,074	2019
2 HENRY DAVID DR, Unit 301	$475,000	10/9/2024	Q	1021	WAW2	GARDEN	B	1,339	2019
2 HENRY DAVID DR, Unit 302	$440,000	1/16/2024	Q	1021	WAW2	GARDEN	C	1,074	2019
2 HENRY DAVID DR, Unit 311	$435,000	9/6/2024	Q	1021	WAW2	GARDEN	A	1,320	2019

Abatement Information Sheet

Account Number: 52448
Address: 2 HENRY DAVID DR, Unit 307
Owner: CIALLI, MAMIE FAMILY TRUST
2024 Assessment: $497,600 **Applicant's Opinion of Value:** $475,000

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# 02914 Appeal Year Market Value $ 475,000

(If more additional sheets if necessary)

CONDOS SIMILAR IN SIZE SELLING UNDER APPRAISED VALUE AND APPRAISED FOR LESS

Assessor Reasoning
The applicants' basis for the abatement request is market data.

The taxpayer provides information about a current listing (at the time of application) at 4 Henry David Dr #402 having an asking price of $465,000. The taxpayer claims this unit is similar to the subject except for having a fireplace that the subject unit lacks. The listing, which closed on February 10, 2025 for a sale price of $495,000, is older than subject unit, having been built in 2007 as compared to the subject year built of 2019. This sale actually supports the subject's current assessed value.

The City notes that there were several sales in 2024 in the subject building (2 Henry David Dr). See list attached. The sales range in price from $349,900 for a 736 SF unit (#205) to $475,000 for a 1,339 SF unit (#301). The subject is a larger 1,456 SF unit and the sales support the subject's current assessed valued.

Assessor Recommendation
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

0000C	02914	307	2
Sheet	Lot	Unit#	Bldg#

0000C-02914-307-2
Parcel ID

Building Location

Nashua
Acct: 52448

Card: 1 of 1 Total Card Total Parcel
ASSESSED 497,600 / 497,600

PROPERTY LOCATION

2 HENRY DAVID DR, Unit 307
NASHUA, NH

OWNERSHIP

CIALLI, MAMIE FAMILY TRUST
CIALLI, MAMIE TRUSTEE
2 HENRY DAVID DR, Unit 307
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

ETCHSTONE PROPERTIES INC
179 AMHERST ST
NASHUA, NH 03064-3283

NARRATIVE DESCRIPTION

This parcel contains 0.00000 AC of land mainly classified as CONDO NL It has 1 building(s) first built in 2019 with a total of 1,456 square feet. There are 1 living unit(s), 2 Baths, 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	RC	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	497,600	0	0.00	0	497,600
1021	0	0	0.00	0	0
Building Total	497,600	0	0.00	0	497,600
Parcel Total	497,600	0	0.00	0	497,600
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	341.76	Tot Val SF/Prcl	341.76

LEGAL DESCRIPTION

Desc: HCRD 40265
WALDEN WOODS CONDOS – 2 HENRY DAVID DR – 63 UNITS, 1 COMMUNITY ROOM

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
2024	FV	1021	497,600	0	0	0	497,600	497,600	Year End Roll 2024	12/12/2024
2023	FV	1021	406,000	0	0	0	406,000	406,000	Year End Roll 2023	12/05/2023
2022	FV	1021	406,000	0	0	0	406,000	406,000	Year End Roll 2022	11/15/2022
2021	FV	1021	248,800	0	0	0	248,800	248,800	System Roll for 2021	11/15/2021
2020	FV	1021	248,800	0	0	0	248,800	248,800	Year End Roll	11/12/2020

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ETCHSTONE PROPERTIES INC	9489-1363	W	06/28/2021	367,934	No	2	Q	
WHITE FAMILY VENTURES LLC DC	9021-2233	W	10/31/2017	1,000,000	No	7	4	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit

ACTIVITIES

Date	Result	By
10/04/2024	No Change	Nick Smith (VG
09/16/2022	Change	Elizabeth Stabi
06/30/2022	Field Review	June Perry (VG
01/06/2022	Sales Review	June Perry (VG
10/06/2021	SI Call Out	Greg Turgiss
07/20/2021	PA-34 Received	Lindsay Monag
06/25/2021	Meas+1Visit	Mike Castillo (V
03/23/2021	Extr In only	Gary Turgiss
04/24/2020	Extr In only	Greg Turgiss

Patriot PROPERTIES INC

User Account
GIS Coord 1
1031298.04898177
GIS Coord 2
86093.36145433
Insp Date
10/04/2024

PRINT

Date	Time
2/7/2025	3:45 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
C 2914
Plan #
HCR34970
PriorID1b
PriorID2b
PriorID3b
4
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
1021	CONDO NL	1	0		AC	SITE	1			0	WAW2	1								0			0	H	1	0	

Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P. NBC Desc	WAL WDS 2	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-02914-307-2**

TYPE E -- NEW ACCT-WALDEN WOODS CONDO-REF HCRD 40265

Exterior Information

Type	55G - GARDEN		
Stry Hght	1 - 1 STORY		
(Liv) Units	1	Tot	1
Found	1 - CONCRETE		
Frame	1 - WOOD		
P. Wall	4 - VINYL		
Sec Wall		%	
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	18 - LAMINATE		
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	2	A - AVERAGE
Add Full		
3/4 Bath		
Add 3/4		
1/2 Bath		
Add 1/2		
Other Fix		

Other Features

Kitchens	1	A - AVERAGE
Add Kit		

Condo Information

Location	
Tot Units	
Floor	3 - 3RD FLOOR
% Own	
Name	WAWO - WALDEN WOO

Depreciation

Phys Con	AV - Average	3.2
Functional		
Economic		
Special		
Override		
Total		3.2%

General Information

Grade	C - AVERAGE		
Year Blt	2019	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	255.00	Depr %	3.2%
Size Adj	0.97321	Depr	16,451
Con Adj	1.00000	Depr'd Total	497,630
Adj Prc	$ 248.17	Juris Ft	1.0000
Grade Ft	1.00000	Spec. Features	$ 0
Other Feat	$ 37,510	Final Total	$ 497,600
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.2800	Assessed Val	$ 497,600
LUC Ft	1.0000	Total $/SF	$ 341.76
Adj Tot RCN	514,081	Undepr $/SF	248.17000

UnSketched Subareas:
TFL (1456)
OFP (60)
STG (18)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
TFL	THIRD FLR	1,456	1,456	1,456	1,456	248.17	361,336
OFP	OPEN FRM PRC	60	60	0	0	35.00	2,100
STG	STORAGE	18	18	0	0	37.78	680
	Building Totals	1,534	1,534	1,456	1,456		364,116
	Parcel Totals	1,534	1,534	1,456	1,456		364,116

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
	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

THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 5, 2025

Re: Abatement Recommendation / 43 Hawthorne Vill Rd

Account: 47932 **Map/Lot:** 0000B-02427-364
Owner: JACOB GOTTLIEB
Property Location: 43 HAWTHORNE VILL RD

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

The subject is a 1,706 SF condo unit in section "SKY2" of the Skymeadow condo development. The taxpayer provides an appraisal of the subject unit completed for abatement purposes. The appraisal lists four comparable sales, only one of which is in the SKY2 section of Skymeadow, and all of which are older sales from April and June of 2023. Although the appraiser indicates condo property values are increasing, with median sales price up 12.5% in the past year, no time adjustments are made. Comp sale #4, which sold for $700,000 on May 31, 2023, is most similar to subject, being the sale from SKY2 and being a unit with the same layout and living area as the subject. Despite this being the most similar sale, and it indicating an adjusted sale price of $706,000 (without applying a time adjustment), the appraiser concludes to a market value of $576,000 for the subject unit.

The City has reviewed the comparable sales cited in the appraisal and has conducted its own independent research for comparable sales (list attached). In addition to comp #4 in the appraisal, there were two sales of similar sized units in SKY2 that occurred within six months of the effective date of appraisal (April 1, 2024), one before the effective date in March of 2024 for a sale price of $815,000 and one shortly after the effective date in June of 2024 for $730,000. As the appraisal was signed on February 21, 2025, these sales were available to the

appraiser at the time of appraisal. These two recent sales of the same size units are the best indicators of value. The subject unit 2024 assessed value of $788,400 is between these sale prices and is therefore well supported by the available sales data.

Conclusion:
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

Note: The appraiser describes the subject basement as being 60% finished area and includes interior photos of the basement finished room. The City has the basement listed as 100% unfinished. This will be corrected to 60% finished for the 2025 final tax billing.

Original 2024 Assessed Value: $788,400

Recommended Revised Assessed Value: $788,400

BOA Meeting Date: 08/21/2025

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

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47932
Address: 43 HAWTHORNE VILL RD, Unit U-364
Owner: GOTTLIEB, JACOB
2024 Assessment: $788,400 **Applicant's Opinion of Value:** $576,000

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# 0000B-02427 Appeal Year Market Value $576,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

attached appraisal for the 2024 tax year (attached)

(Attach additional sheets if needed.)

The two highest comp sales per sq ft ever on hawthorne village rd were used to determine an extremely high and incorrect valuation of my property for tax purpose

Attached is an appraisal that was recently completed for the tax year of 2024

No tax assessment should ONLY use the two highest comp values, this is not a sound way of assesing property values.

No comps were used outside of the street the subject property is on, does not capture full picture of market

Assessor Reasoning

The City has reviewed the comparable sales cited in the appraisal and has conducted its own independent research for comparable sales (list attached). In addition to comp #4 in the appraisal, there were two sales of similar sized units in SKY2 that occurred within six months of the effective date of appraisal (April 1, 2024), one before the effective date in March of 2024 for a sale price of $815,000 and one shortly after the effective date in June of 2024 for $730,000. As the appraisal was signed on February 21, 2025, these sales were available to the appraiser at the time of appraisal. These two recent sales of the same size units are the best indicators of value. The subject unit 2024 assessed value of $788,400 is between these sale prices and is therefore well supported by the available sales data.

Assessor Recommendation

The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

0000B	02427	364		0000B-02427-364	43 HAWTHORNE VILL RD, Unit U-364	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47932	ASSESSED	788,400 /	788,400

PROPERTY LOCATION

43 HAWTHORNE VILL RD, Unit U-364
NASHUA, NH

OWNERSHIP

GOTTLIEB, JACOB
43 HAWTHORNE VILLAGE RD U-364
NASHUA, NH 03062-0000

Occ		Type	

PREVIOUS OWNER

GOTTLIEB, HARVEY J
C/O CRI
12A STAR DR
MERRIMACK, NH 03054-4470

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1998 with a total of 1,706 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	C - ALL	Dis 1	NASH	100.0
Util 2		Dis 2		
Util 3		Dis 3		
Census		Zone 1	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	788,400	0	0.00	0	788,400
Building Total	788,400	0	0.00	0	788,400
Parcel Total	788,400	0	0.00	0	788,400
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	462.13	Tot Val SF/Prcl	462.13

LEGAL DESCRIPTION

Desc PL NR1704

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	788,400	0	0	0	788,400	788,400	Year End Roll 2024	12/12/2024
2023	FV	1021	578,000	0	0	0	578,000	578,000	Year End Roll 2023	12/05/2023
2022	FV	1021	578,000	0	0	0	578,000	578,000	Year End Roll 2022	11/15/2022
2021	FV	1021	407,900	0	0	0	407,900	407,900	System Roll for 2021	11/15/2021
2020	FV	1021	407,900	0	0	0	407,900	407,900	Year End Roll	11/12/2020
2019	FV	1021	407,900	0	0	0	407,900	407,900	Year End Roll	03/04/2020
2018	PATR	1021	407,900	0		0	407,900	407,900	Corrects for Assessor	01/09/2019
2017	FV	1021	321,900	0		0	321,900	321,900	Year End Roll	11/06/2017
2016	FV	1021	321,900	0		0	321,900	321,900	Year End Roll	11/16/2016
2015	FV	1021	321,900	0		0	321,900	321,900		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
GOTTLIEB, HARVEY J	9204-0266	W	08/30/2019	299,000	No		38	
MCMANUS, WILLIAM E & BARBAR	7057-1832	W	09/08/2003	365,000	No			CONDOMINIUM
GILBOA GOLF INC	5968-1038	W	07/16/1998	240,000	No			AS JT
	5370-49	Q	09/18/1992	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
08/02/2017	201702069	MECHANICAL (		09/08/2017	C		
05/25/2017	201701408	MECHANICAL (		06/08/2017	X		09/16/2020

ACTIVITIES

Date	Result	By
10/03/2024	No Change	Nick Smith (VG
08/30/2022	No Change	Terri Sullivan (V
06/30/2022	Field Review	June Perry (VG
07/13/2021	Meas+1Visit	Adam Natal (VG
09/03/2019	PA-34 Received	Amanda Mazer
07/31/2018	Field Review	Rob T-KRT
11/06/2003	SI mea&LC	Gary Turgiss
08/11/1998	Data Verfd	Gary Turgiss
08/07/1998	Data Ver NOE	Gary Turgiss
03/30/1998	Meas+List	DM

Patriot PROPERTIES INC.

User Account
GIS Coord 1
1037194 97823177
GIS Coord 2
76028.61845433
Insp Date
10/03/2024

PRINT

Date	Time
2/26/2025	2:32 pm

TAX YEAR

2024

USER DEFINED

PriorID1a
Nashua PID
B-2427
Plan #
PriorID1b
PriorID2b
PriorID3b
43
Code Date
Code Status
Nashua Ward
9
Assessor Map
CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW				Tot	0	Tot	0	Tot	0				

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Comments

Parcel ID 0000B-02427-364

REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--STYLE = D1A - END UNIT D1A=LOFT VS. D1=NO LOFT FAIRWAY VIEW NO WOB STANDARD 10X10 WDK WAS REPLACED WITH A 10X12 WDK QUALIFIED SALE 2003 GT03 SALE EST-NO ENTRY GT03

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	3 - HARDWOOD		
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	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	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	16.9
Functional		
Economic		
Special		
Override		
Total		16.9%

General Information

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

Calc Ladder

Base Rate	252.00	Depr %	16.9%
Size Adj	0.94050	Depr	159,958
Con Adj	1.02000	Depr'd Total	786,541
Adj Prc	$ 241.75	Juris Ft	1.0000
Grade Ft	1.30000	Spec. Features	$ 1,900
Other Feat	$ 55,376	Final Total	$ 788,400
NBH Mod	1.0000	Assmnt Ft	1.0000
NBC Infl	1.1700	Assessed Val	$ 788,400
LUC Ft	1.0000	Total $/SF	$ 462.13
Adj Tot (RCN)	946,499	Undepr $/SF	314.27500

UnSketched Subareas.
FFL (1708)
BMT (1067)
GAR (220)
OFP (8)
WDK (190)

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,706	1,706	1,706	1,706	241.75	412,426
GAR	GARAGE	220	220	0	0	84.61	18,614
OFP	OPEN FRM PRC	8	8	0	0	45.00	360
WDK	WOOD DECK	190	190	0	0	17.04	3,238
BMT	BASEMENT	1,057	1,057	0	0	60.44	63,885
	Building Totals	3,181	3,181	1,706	1,706		498,522
	Parcel Totals	3,181	3,181	1,706	1,706		498,522

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
FPL	FIREPLACE	A	S	1	1.00	A	AV	1998	2,500.00	T	26%		1		1		1	1,900
	Building Totals				Yard Item Appr								Special Feature Appr					1,900
	Parcel Totals				Yard Item Appr								Special Feature Appr					1,900

Image

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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 5, 2025

Re: Abatement Recommendation / 111 Hawthorne Vill Rd

Account: 47944 **Map/Lot:** 0000B-02427-397

Owner: 111 HAWTHORNE VILLAGE TR
ANTHONY V DEGREGORIO SR & JUDITH D TAYLOR, TRUSTEES

Property Location: 111 HAWTHORNE VILL RD

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

The subject is a 1,706 SF condo unit in section "SKY2" of the Skymeadow condo development. The taxpayer provides a list of 5 sales and calculates sales prices per square foot and appears to use the results to estimate a value for the subject unit, although the price per square foot used to value the subject is outside and lower than the range indicated by the sales cited by the taxpayer.

The City has reviewed and researched the comparable sales cited in the abatement application. The results of our review are as follows:

103 Hawthorne Village Rd
This sale was not arms-length. The sellers were four siblings who had recently inherited this property after the death of their father, the former owner.

39 Hawthorne Village Rd
Sold for $770,000 on 3/18/2024. Valid arms-length sale. Applicant lists living area of this sale as 2,055 SF with a sale price of $375 per SF. The correct living area is 1,620 SF and the correct price is $529 per SF.

58 Hawthorne Village Rd
We found no evidence of a recent sale of this unit. The last time this unit transferred was in 2016.
110 Hawthorne Village Rd
Sold for $730,000, not $760,133 as listed by applicant, on 6/14/2024. Valid arms-length sale. Applicant lists living area of this sale as 2,510 SF with a sale price of $303 per SF. The correct living area is 1,706 SF and the correct price is $428 per SF.

113 Hawthorne Village Rd
Sold for $745,000 on 1/22/2025. Valid arms-length sale. Applicant lists living area of this sale as 2,121 SF with a sale price of $356 per SF. The correct living area is 1,455 SF and the correct price is $512 per SF.

The applicant estimates the value of the subject unit as $275 per SF times 1,705 SF = $469,150. This value is not supported by the above corrected information, which indicates a value in the range of $428 to $529 per SF, or a unit value in the range of $730,168 to $873,472 for the subject unit.

The City has conducted its own independent research for comparable sales (list attached). In addition to the sale at 110 Hawthorne Village Rd listed by the applicant, there were two additional sales of similar sized units in SKY2. 56 Hawthorne Village Rd sold for $700,000 on May 31, 2023 and 71 Hawthorne Village Rd sold for $815,000 on March 14, 2024. The three sales of the same size units are the best indicators of value. The subject 2024 assessed value of $762,800 is between these sale prices and is therefore well supported by the available sales data.

Conclusion:
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

Original 2024 Assessed Value: $762,800
Recommended Revised Assessed Value: $762,800

BOA Meeting Date: 08/21/2025

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

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
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71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47944
Address: 111 HAWTHORNE VILL RD, Unit U-397
Owner: 111 HAWTHORNE VILLAGE TR
2024 Assessment: $762,800 **Applicant's Opinion of Value:** $469,150

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# 47944 Appeal Year Market Value $469,150 (1706 ft @ $275 sq ft)

Town Parcel ID# _____ Appeal Year Market Value $_____

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

I have purchased my property in July, 1997. I have maintained my property as best possible. I have not RENOVATED any portion eg. kitchen, bathrooms, NOR painted -- all in original condition. (I'm 85 years old) The following properties sold during 2024 & 2025 have in ALL CASES undergone RENOVATIONS.

Similar properties in our community sold during the YEARS 2024 & 2025.
Detail data in Section G following

Town Parcel ID#	Street Address	Sale Price/Date of Sale	~~Rents~~ Assessment	$/SF Value
46738	103 Hawthorne Village Rd	$759,000. 2024	2027 ft	$370.
47930	39 " " "	$779,000. 2024	2055 ft	$375.
47967	58 " " "	$775,000. 2024	2029 ft	$382.
47959	110 " " "	$760,133. 2024	2510 ft	$303.
47945	113 " " "	$745,000 2025	2121 ft	$351.

Assessor Reasoning

The applicant estimates the value of the subject unit as $275 per SF times 1,705 SF = $469,150. This value is not supported by the above corrected information, which indicates a value in the range of $428 to $529 per SF, or a unit value in the range of $730,168 to $873,472 for the subject unit.

The City has conducted its own independent research for comparable sales (list attached). In addition to the sale at 110 Hawthorne Village Rd listed by the applicant, there were two additional sales of similar sized units in SKY2. 56 Hawthorne Village Rd sold for $700,000 on May 31, 2023 and 71 Hawthorne Village Rd sold for $815,000 on March 14, 2024. The three sales of the same size units are the best indicators of value. The subject 2024 assessed value of $762,800 is between these sale prices and is therefore well supported by the available sales data.

Assessor Recommendation

The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

0000B	02427	397		0000B-02427-397	111 HAWTHORNE VILL RD, Unit U-397	**Nashua**	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47944	ASSESSED	762,800 /	762,800

PROPERTY LOCATION

111 HAWTHORNE VILL RD, Unit U-397
NASHUA, NH

OWNERSHIP

111HAWTHORNE VILLAGE TR
DEGREGORIO, ANTHONY V SR & TAYLOR, JUDITH D, TEES
111HAWTHORNE VILLAGE RD U-397
NASHUA, NH 03062

Occ		Type	

PREVIOUS OWNER

DEGREGORIO, ANTHONY V SR
111HAWTHORNE VILLAGE RD U-397
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1997 with a total of 1,706 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt	E3 - ELDERLY 3			

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	762,800	0	0.00	0	762,800
Building Total	762,800	0	0.00	0	762,800
Parcel Total	762,800	0	0.00	0	762,800
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	447.13	Tot Val SF/Prcl	447.13

LEGAL DESCRIPTION

Desc: PL NR1704

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	762,800	0	0	0	762,800	762,800	Year End Roll 2024	12/12/2024
2023	FV	1021	570,300	0	0	0	570,300	570,300	Year End Roll 2023	12/05/2023
2022	FV	1021	570,300	0	0	0	570,300	570,300	Year End Roll 2022	11/15/2022
2021	FV	1021	404,800	0	0	0	404,800	404,800	System Roll for 2021	11/15/2021
2020	FV	1021	404,800	0	0	0	404,800	404,800	Year End Roll	11/12/2020
2019	FV	1021	404,800	0	0	0	404,800	404,800	Year End Roll	03/04/2020
2018	PATR	1021	404,800	0		0	404,800	404,800	Corrects for Assessor	01/09/2019
2017	FV	1021	319,600	0		0	319,600	319,600	Year End Roll	11/06/2017
2016	FV	1021	319,600	0		0	319,600	319,600	Year End Roll	11/16/2016
2015	FV	1021	319,600	0		0	319,600	319,600		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
DEGREGORIO, ANTHONY V SR	9135-1995	Q	12/21/2018	0	No		T	
GILBOA GOLF INC	5829-593	W	07/02/1997	225,000	No			SHERIFFS DEED 1/12/15 BK/PG 8721/107
	5370-49	Q	09/18/1992	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
02/13/2013	201300214	MECHANICAL (		03/06/2013	C		
11/01/1994	199450917	New Building	400,000	03/31/1997	C		

ACTIVITIES

Date	Result	By
10/08/2024	Change	Robert Gagne
08/29/2022	No Change	Chris Ruel (VS
06/30/2022	Field Review	June Perry (VG
03/30/2022	Meas+List	Josh Seymour
07/13/2021	Meas+1Visit	Adam Natal (VC
09/21/2018	No Change	KRT Hearings
07/31/2018	Field Review	Rob T-KRT
08/12/1998	Data Ver NOE	Gary Turgiss
03/19/1997	Meas+1Visit	DM

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1036735 98323177
GIS Coord 2	76029.18345433
Insp Date	10/08/2024

PRINT

Date	Time
3/13/2025	2:58 pm

TAX YEAR

2024

USER DEFINED

PriorID1a	
Nashua PID	B 2427
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	111
Code Date	
Code Status	
Nashua Ward	9
Assessor Map	CG485

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	SKY2	0								0			0	19	1	0	
Total AC/HA			0.0000	Total SF/SM			0.00	Parcel LUC	1021 - CONDO NL				P. NBC Desc	SKYMED HAW				Tot		0	Tot		0	Tot		0	

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

Added adj for chronic wet bsmt issues. RG 10/24 REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO & CHNG FLR TO 50 HDW/50 CPT 7/09 ND--- FAIRWAY VIEW NO WOB STYLE=D1A-END UNIT D1A=LOFT VS. D1=NO LOFT

UnSketched Subareas
FFL (1706)
BMT (1057)
GAR (220)
OFP (8)
WDK (170)

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

Interior Information

Avg Ht / Fl			
P. Int Wall	1 - DRYWALL		
Sec Int Wall			
Partition	T - TYPICAL		
P. Floor	4 - CARPET		
Sec Floor	3 - HARDWOO		40%
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 %	

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	1	A - AVERAGE

Other Features

Kitchens	1	A - AVERAGE
Add Kit	0	

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	17.5
Functional	B - BMT PROB	2
Economic		
Special		
Override		
Total		19.15%

General Information

Grade	B - GOOD		
Year Blt	1997	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	252.00	Depr %	19.15%
Size Adj	0.94050	Depr	180,685
Con Adj	1.01600	Depr'd Total	762,839
Adj Prc	$ 240.80	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 0
Other Feat	$ 56,026	Final Total	$ 762,800
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 762,800
LUC Ft.	1.0000	Total $/SF	$ 447.13
Adj Tot (RCN)	943,524	Undepr $/SF	313.04000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,706	1,706	1,706	1,706	240.80	410,805
GAR	GARAGE	220	220	0	0	84.28	18,542
OFP	OPEN FRM PRC	8	8	0	0	45.00	360
WDK	WOOD DECK	170	170	0	0	17.55	2,984
BMT	BASEMENT	1,057	1,057	0	0	60.20	63,631
	Building Totals	3,161	3,161	1,706	1,706		496,321
	Parcel Totals	3,161	3,161	1,706	1,706		496,321

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
	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

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 6, 2025

Re: Abatement Recommendation / 117 Hawthorne Vill Rd

Account: 47947 **Map/Lot:** 0000B-02427-400
Owner: SHERRE G STRICKLAND
Property Location: 117 HAWTHORNE VILL RD

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

The subject is a 1,706 SF condo unit in section "SKY2" of the Skymeadow condo development. The taxpayer provides a list of 6 sales and estimates the subject value by averaging the sales prices of the sales cited and concludes to a market value of $740,000 for the subject unit. The taxpayer then applies the City's 85.9% NH-DRA 2023 median assessment ratio. No ratio should be applied as the City underwent a full statistical update of all assessed values for the 2024 property tax year.

The City has reviewed and researched the comparable sales cited in the abatement application. The results of our review are as follows:

41 Hawthorne Village Rd
Sold for $749,934 on 3/18/2024. Valid arms-length sale. This sale was of a smaller, 1,455 SF unit. Sale price was $515 per SF.

37 Hawthorne Village Rd
Sold for $695,000 on 3/11/2024. Valid arms-length sale. This sale was of a smaller, 1,110 SF unit. Sale price was $626 per SF.

71 Hawthorne Village Rd
Sold for $815,000 on 3/14/2024. Valid arms-length sale (not an "outlier" as listed by the taxpayer). This sale was of a similar, 1,760 SF unit. Sale price was $478 per SF.

39 Hawthorne Village Rd
Sold for $770,000 on 3/18/2024. Valid arms-length sale. This sale was of a smaller, 1,455 SF unit. Sale price was $529 per SF.

110 Hawthorne Village Rd
Sold for $730,000 on 6/14/2024. Valid arms-length sale. This sale was of a similar, 1,760 SF unit. Sale price was $428 per SF.

113 Hawthorne Village Rd
Sold for $745,000 on 1/22/2025. Valid arms-length sale. This sale was of a smaller, 1,455 SF unit. Sale price was $512 per SF.

The subject unit's assessed value is $817,800 / 1,706 SF = $479 per SF. This is well within the above range of sales price per SF for the sales provided by the taxpayer.

Conclusion:
The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

Original 2024 Assessed Value: $817,800

Recommended Revised Assessed Value: $817,800

BOA Meeting Date: 08/21/2025

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

Property Location	Account #	Sale Price	Sale Date	Liv Area	Sale Price per SF
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	1,455	$515
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	1,110	$626
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	1,706	$478
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	1,455	$529
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	1,706	$428
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	1,455	$512
	Average:	$750,822		Average:	**$515**
Subject Property:		Subject Assessed Value			Subject Assessed Value per SF
117 HAWTHORNE VILL RD, Unit U-400	47947	$817,800	N/A	1706	**$479**

Property Location	Account #	Sale Price	Sale Date	Q/U	2024 Assessed Value	LUC	NBC	Style	Liv Area	Year Built	Cond in CAMA	Bsmt	BRs	FB	HB	GAR	Porches / Decks
37 HAWTHORNE VILL RD, Unit U-361	47929	$695,000	3/11/2024	Q	$632,000	1021	SKY2	TOWNHOUSE	1,110	1998	AV	434 LLV 110 BMT	2	3	0	220 SF	49 OFP 139 WDK
39 HAWTHORNE VILL RD, Unit U-362	47930	$770,000	3/18/2024	Q	$642,800	1021	SKY2	TOWNHOUSE	1,455	1998	GD	566 LLV 110 BMT	2	3	1	231 SF	18 OFP 133 WDK
41 HAWTHORNE VILL RD, Unit U-363	47931	$749,934	2/16/2024	Q	$727,200	1021	SKY2	TOWNHOUSE	1,455	1998	AV	566 LLV 110 BMT	3	3	0	231 SF	18 OFP 133 WDK
113 HAWTHORNE VILL RD, Unit U-398	47945	$745,000	1/22/2025	Q	$645,600	1021	SKY2	TOWNHOUSE	1,455	1997	AV	566 LLV 110 BMT	2	3	0	231 SF	18 OFP 152 WDK
71 HAWTHORNE VILL RD, Unit U-378	47937	$815,000	3/14/2024	Q	$843,300	1021	SKY2	TOWNHOUSE	1,706	1996	AV	1057 FBM	3	3	1	220 SF	8 OFP 170 WDK
110 HAWTHORNE VILL RD, Unit U-411	47959	$730,000	6/14/2024	Q	$721,600	1021	SKY2	TOWNHOUSE	1,706	1995	GD	534 FBM 523 BMT	3	2	1	220 SF	8 OFP 170 WDK
56 HAWTHORNE VILL RD, Unit U-420	47968	$700,000	5/31/2023	Q	$692,300	1021	SKY2	TOWNHOUSE	1,706	1994	AV	400 FBM 657 BMT	3	2	1	220 SF	8 OFP 150 WDK
47 HAWTHORNE VILL RD, Unit U-366	46718	$857,000	10/24/2023	Q	$1,037,700	1021	SKY2	TOWNHOUSE	1,943	1986	GD	1345 BMT	3	3	1	483 SF	96 EFP 313 WDK
93 HAWTHORNE VILL RD, Unit U-388	46733	$800,000	9/15/2023	Q	$970,800	1021	SKY2	TOWNHOUSE	2,029	1993	AV	445 FBM 900 BMT	3	3	1	483 SF	312 WDK
33 HAWTHORNE VILL RD, Unit U-359	47927	$875,000	5/14/2024	Q	$1,035,400	1021	SKY2	TOWNHOUSE	2,294	1997	AV	789 LLV 110 BMT	4	4	1	453 SF	35 OFP 160 WDK
67 HAWTHORNE VILL RD, Unit U-376	47935	$810,000	5/5/2023	Q	$1,004,200	1021	SKY2	TOWNHOUSE	2,294	1995	AV	789 LLV 110 BMT	3	3	1	453 SF	35 OFP 160 WDK

Abatement Information Sheet

Account Number: 47947
Address: 117 HAWTHORNE VILL RD, Unit U-400
Owner: STRICKLAND, SHERRE G
2024 Assessment: $817,800 **Applicant's Opinion of Value:** $740,000

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# 02427 Appeal Year Market Value $ 740,000

Town Parcel ID# _____ Appeal Year Market Value $_____

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

It is based on recent sales of like property (townhouses) on the same street which is a circle of 20 townhouse and villa buildings. This amount is the average selling price of sales 2/16/24-3/18/24. (Please see attached computations)

(Attach additional sheets if needed.)

The assessment amount is unreasonably high compared to recent sales of comparable townhomes on the same street (condo association). Please see documentation under (G). Also assessment is disproportionate using 2023 equalization ratio (2024 not available).

Please see attached spreadsheet.

Assessor Reasoning

The City has reviewed and researched the comparable sales cited in the abatement application.
The subject unit's assessed value is $817,800 / 1,706 SF = $479 per SF. This is well within the above range of sales price per SF for the sales provided by the taxpayer.

Assessor Recommendation

The market data does not support a reduction in assessed value for the subject unit. I recommend the abatement request be denied.

0000B	02427	400		0000B-02427-400	117 HAWTHORNE VILL RD, Unit U-400	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 47947	ASSESSED	817,800 /	817,800

PROPERTY LOCATION

117 HAWTHORNE VILL RD, Unit U-400
NASHUA, NH

OWNERSHIP

STRICKLAND, SHERRE G
117 HAWTHORNE VILLAGE RD U-40
NASHUA, NH 03062-0000

Occ		Type	

PREVIOUS OWNER

VITALE, ANTHONY P REV TRUST &
ISKE, BRIAN J
VITALE, ANTHONY P TRUSTEE
117 HAWTHORNE VILLAGE ROAD
NASHUA, NH 03062-0000

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as CONDO NL It has 1 building(s) first built in 1997 with a total of 1,706 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	R40	
F. Haz		Zone 2		
Topo	4 - ROLLNG	Zone 3		
Street	1 - PAVED			
Traffic	1 - NONE			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
1021	817,800	0	0.00	0	817,800
Building Total	817,800	0	0.00	0	817,800
Parcel Total	817,800	0	0.00	0	817,800
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	479.37	Tot Val SF/Prcl	479.37

LEGAL DESCRIPTION

Desc: PL NR1704

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	1021	817,800	0	0	0	817,800	817,800	Year End Roll 2024	12/12/2024
2024	FV	1021	817,800	0	0	0	817,800	817,800	Year End Roll 2024	12/12/2024
2023	FV	1021	599,100	0	0	0	599,100	599,100	Year End Roll 2023	12/05/2023
2022	FV	1021	599,100	0	0	0	599,100	599,100	Year End Roll 2022	11/15/2022
2021	FV	1021	431,400	0	0	0	431,400	431,400	System Roll for 2021	11/15/2021
2020	FV	1021	431,400	0	0	0	431,400	431,400	Year End Roll	11/12/2020
2019	FV	1021	431,400	0	0	0	431,400	431,400	Year End Roll	03/04/2020
2018	PATR	1021	431,400	0		0	431,400	431,400	Corrects for Assessor	01/09/2019
2017	FV	1021	322,700	0		0	322,700	322,700	Year End Roll	11/06/2017
2016	FV	1021	322,700	0		0	322,700	322,700	Year End Roll	11/16/2016

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
VITALE, ANTHONY P REV TRUST &	8721-664	W	01/12/2015	378,000	No	8	Q	
VITALE, ANTHONY P &	8529-1109	Q	02/20/2013	2,667	No		T	TIC--- 1/2 INTEREST TO TRUST 1/2 INTEF
FANNIE MAE	8439-1261	Q	06/21/2012	300,000	No		S	SALES PRICE PER DEED $300,000
WISEMAN, DOUGLAS	8413-0645	FO	04/04/2012	316,689	No		L	SALES PRICE PER DEED $316,689 FANN
TAMULEVICH, ALICE REV TRUST	7632-638	W	02/22/2006	415,000	No		Q	
TAMULEVICH, MICHAEL P & ALICE	7157-1256	W	01/26/2004	2,667	No		T	

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
06/02/2015	201501143	ALTERATION -	12,600	07/12/2018	C		
09/04/2012	201201621	ELECTRICAL C		09/24/2014	C		

ACTIVITIES

Date	Result	By
09/26/2024	No Change	Nick Smith (VG
09/14/2022	Change	Rick Olson (VG
06/30/2022	Field Review	June Perry (VG
05/19/2022	Meas+List	Mike Castillo (V
07/13/2021	Meas+1Visit	Adam Natal (VG
07/31/2018	Field Review	Rob T-KRT
06/17/2002	Sales Insp	Gary Turgiss
08/14/1998	Data Verfd	Gary Turgiss
08/12/1998	Data Ver NOE	Gary Turgiss
03/19/1997	Meas+1Visit	DM

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1036809.79223177
GIS Coord 2	75998.88545433
Insp Date	09/26/2024

PRINT

Date	Time
2/10/2025	10:45 an

TAX YEAR

2025

USER DEFINED

PriorID1a	
Nashua PID	B-2427
Plan #	
PriorID1b	
PriorID2b	
PriorID3b	117
Code Date	
Code Status	
Nashua Ward	9
Assessor Map	CG485

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	SKY2	0								0			0	19	1	0	

Total AC/HA	0.0000	Total SF/SM	0.00	Parcel LUC	1021 - CONDO NL	P. NBC Desc	SKYMED HAW	Tot	0	Tot	0	Tot	0	

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

ADDED 1 BMT PKT PANS; BP CLOSED GT16 – CHNG 3/4 BTH FROM AVG TO GD PER MLS GT15--KIT & BTH REMODEL-NO GRADE CHNG GR14---REMOVE LAND SF-TOTAL SHOWN ON Z ACCT-ADD CONDO INFO 7/09 ND--- STYLE = D1A - END UNIT D1A=LOFT VS. D1=NO LOFT FAIRWAY VIEW NO WOB QUALIFIED SALE 2001 GT02

UnSketched Subareas
FFL (1706)
FBM (416)
GAR (220)
OFP (8)
WDK (170)
BMT (790)

Exterior Information

Type	55T - TOWNHOUSE		
Stry Hght	1H - 1.5 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		

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	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	1	A - AVERAGE	

Other Features

Kitchens	1	A - AVERAGE	
Add Kit	0		

Condo Information

Location	E - END UNIT
Tot Units	
Floor	
% Own	
Name	SKY2 - SKYMED

Depreciation

Phys Con	AV - Average	17.5
Functional		
Economic		
Special		
Override		
Total		17.5%

General Information

Grade	B - GOOD		
Year Blt	1997	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L Sum			

Calc Ladder

Base Rate	252.00	Depr %	17.5%
Size Adj	0.94050	Depr	173,089
Con Adj	1.03000	Depr'd Total	815,991
Adj Prc	$ 244.12	Juris Ft.	1.0000
Grade Ft.	1.30000	Spec. Features	$ 1,800
Other Feat	$ 56,026	Final Total	$ 817,800
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.1700	Assessed Val	$ 817,800
LUC Ft.	1.0000	Total $/SF	$ 479.37
Adj Tot (RCN)	989,080	Undepr $/SF	317.35600

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	1,706	1,706	1,706	1,706	244.12	416,469
GAR	GARAGE	220	220	0	0	85.44	18,797
OFP	OPEN FRM PRC	8	8	0	0	45.00	360
WDK	WOOD DECK	170	170	0	0	17.55	2,984
BMT	BASEMENT	790	790	0	0	61.03	48,214
FBM	FINISHED BMT	416	416	0	0	85.44	35,543
	Building Totals	3,310	3,310	1,706	1,706		522,366
	Parcel Totals	3,310	3,310	1,706	1,706		522,366

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
FPLG	FIREPLACE-GA	A	S	1	1.00	A	AV	1997	2,500.00	T	27%		1		1		1	1,800
	Building Totals				Yard Item Appr								Special Feature Appr				1,800	1,800
	Parcel Totals				Yard Item Appr								Special Feature Appr				1,800	1,800

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: Robert J. Gagne, Assessor Supervisor

Date: August 6, 2025

Re: Abatement Recommendation / 23 Hawthorne Vill Rd

Reasons for abatement recommendation:
The taxpayer mailed an unsigned letter to the Assessing Department, received by the Department on January 28, 2025, in which the taxpayer states that they are "…applying in writing for an abatement…". The Assessing Department responded to the taxpayer on January 29, 2025 by mailing an abatement application to the taxpayer. No completed and signed 2024 abatement application was ever received from the taxpayer.

While use of the prescribed form is not a requirement (see RSA 76:16 IV), an abatement request must include a signed certification that there is a good faith basis for the request (see RSA 76:16 III.(g)). As noted, the letter received on January 28, 2025 is unsigned and therefore lacks the required certification. The Assessing Department therefore recommends the abatement request be denied.

Account: 46626 **Map/Lot:** 0000C-01418-354

Owner: THE CLAIRMONT P & KATHRYN M CARTER REV TR
CLAIRMONT P & KATHRYN M CARTER, TRUSTEES

Property Location: 23 HAWTHORNE VILL RD

Original 2024 Assessed Value: $1,045,500

Recommended Revised Assessed Value: $1,045,500

BOA Meeting Date: 08/21/2025

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

TITLE V
TAXATION

CHAPTER 76
APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

Abatement

Section 76:16

76:16 By Selectmen or Assessors. –

I. (a) Selectmen or assessors, for good cause shown, may abate any tax, including prior years' taxes, assessed by them or by their predecessors, including any portion of interest accrued on such tax; or

(b) Any person aggrieved by the assessment of a tax by the selectmen or assessors and who has complied with the requirements of RSA 74, may, by March 1, following the date of notice of tax under RSA 76:1-a, and not afterwards, apply in writing on the form set out in paragraph III to the selectmen or assessors for an abatement of the tax. The municipality may charge the taxpayer a fee to cover the costs of the form required by paragraph III.

II. Upon receipt of an application under paragraph I(b), the selectmen or assessors shall review the application and shall grant, for good cause shown, or deny the application in writing by July 1 after notice of tax date under RSA 76:1-a. The failure to respond shall constitute denial. All such written decisions shall be sent by first class mail to the taxpayer and shall include a notice of the appeal procedure under RSA 76:16-a and RSA 76:17 and of the deadline for such an appeal. The board of tax and land appeals shall prepare a form for this purpose. Municipalities may, at their option, require the taxpayer to furnish a self-addressed envelope with sufficient postage for the mailing of this written decision.

III. The abatement application form shall be prescribed by the board of tax and land appeals. The form shall include the following and such other information deemed necessary by the board:

(a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax abatements, including abatements for poverty and inability to pay pursuant to RSA 76.

(b) Sections for information concerning the person applying, the property for which the abatement is sought and other properties in the municipality owned by the person applying.

(c) A section concerning compliance with the RSA 74 inventory requirement.

(d) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or part.

(e) A section requiring the applicant to state with specificity the reasons supporting the abatement request with an explanation of what specificity means.

(f) A section for the applicant to list any comparable properties supporting an abatement request.

(g) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

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

IV. Failure to use the form prescribed in paragraph III shall not affect the right to seek tax relief.

Source. RS 44:1. CS 47:1. GS 53:10. GL 57:11. PS 59:10. PL 64:13. 1939, 46:1. RL 77:13. RSA 76:16. 1967, 180:1. 1990, 49:1. 1991, 386:3, 5. 1992, 175:1. 1993, 86:1. 1994, 91:1, 2; 393:3. 1995, 265:16. 1997, 189:1. 2002, 217:1. 2004, 203:12, eff. June 11, 2004. 2014, 175:1, eff. Sept. 9, 2014.

RECEIVED
JAN 28 2025
ASSESSOR'S OFFICE
CITY HALL
NASHUA, NH

January 27, 2025

To the City of Nashua Assessing Department,

We believe our assessment to be incorrect and are hereby applying in writing for an abatement of the tax assessed as provided under RSA 76:16.

The assessment assigned to our property, 23 Hawthorne Village Road, Nashua, is $1,045,500. The amount is well over any recent sale of comparable condominiums within Hawthorne Village in the Sky Meadow Condominium Association. Actual recent sales data follow for comparable 2-car garage (Villa) units. Note, these are not stand-alone houses such as those found on Apple Tree Green or Gilboa roads.

Recent sales of Hawthorne Village Villa units:

103 Hawthorne Village Road – 11/27/24	$ 750,000
11 Hawthorne Village Road – 11/13/24	$ 856,933
33 Hawthorne Village Road – 5/14/24	$ 875,000
11 Hawthorne Village Road - 1/15/24	$ 800,000
47 Hawthorne Village Road – 10/31/23	$ 857,000
61 Hawthorne Village Road - 2/23/23	$ 825,000
93 Hawthorne Village Road – 9/15/23	$ 800,000
Average Hawthorne Village Villa unit selling price 2024	**$ 820,483**
Average Hawthorne Village Villa unit selling price 2023	**$ 827,333**
Average Hawthorne Village Villa unit selling price 2024 & 2023	**$ 823,419**

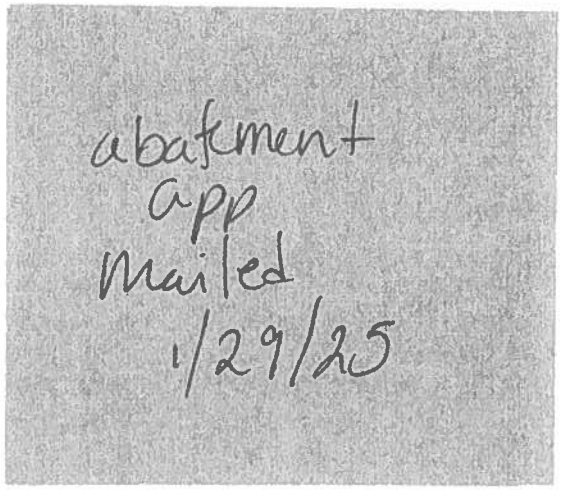
Our unit, therefore, is assessed $225,017 (27.4%) more than the average selling price in 2024 and $218,167 (26.4%) more than the average selling price in 2023.

Given that we have our original kitchen and floors we believe our assessment should be below the average selling prices listed.

Sincerely,

Kathryn and Clairmont Carter, Account # 46626

23 Hawthorne Village Road, Nashua, NH



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 14, 2025

Re: Abatement Recommendation

Account: 33816 **Map/Lot:** 0080-00001

Property Location: 1 CHESTNUT ST

Owner: ONE CHESTNUT REALTY LLC

Tax Representative: Alex Moradi
Deloitte Tax LLP
2200 Ross Avenue
Dalla, TX 75201

Original 2024 Assessed Value: $10,408,700
Recommended Revised Assessed Value: $10,408,700
Abatement Recommendation: Deny the request

Reasons for abatement recommendation:

The application has been signed only by the taxpayer's representative and not by the taxpayer. Please note under Section H of the RSA 76:16 application (Certification by Party(ies) Applying), the instructions clearly state that *"Pursuant to BTLA Tax 203.02(d), the applicant(s) MUST sign the application."*. Please also see RSA 76:16 III(g) regarding this requirement. The taxpayer's representative may sign the application with the taxpayer but may not sign the application for the taxpayer. Attaching a general authorization form granting the taxpayer representative authority to act on behalf of the taxpayer does not satisfy the statutory requirement listed in Section H.

Abatement Information Sheet

Account Number: 33816
Address: 1 CHESTNUT ST
Owner: ONE CHESTNUT REALTY LLC
2024 Assessment: $10,408,700 **Applicant's Opinion of Value:** $6,335,538
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# 0080-00001 Appeal Year Market Value $ 6,335,538.00

Town Parcel ID# _____ Appeal Year Market Value $_____

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

Decreasing YOY property revenue does not support increase in in value, especially with building further depreciating with age Detailed evidence included.

Large YOY increases in assessment despite recent sale of parcel, income and financial statements supporting a lower value.

SECTION H. **Certification by Party(ies) Applying**

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

Date: 3/14/2025 _____
(Signature)

Alex Moradi
(Print Name)

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

Date: 3/14/2025 _____ _____ Alex Moradi
(Representative's Signature) (Print Name)

Assessor Reasoning
The application has been signed only by the taxpayer's representative and not by the taxpayer.

Assessor Recommendation
Deny the abatement request

0080	00001			0080-00001	1 CHESTNUT ST	Nashua	Card: 1 of 1	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 33816	ASSESSED	10,408,700 /	10,408,700

PROPERTY LOCATION

1 CHESTNUT ST
NASHUA, NH

OWNERSHIP

ONE CHESTNUT REALTY LLC
% MANZO FREEMAN DEVELOPMENT
PO BOX 686
MEDFIELD MA 02052

Occ		Type	

PREVIOUS OWNER

ONE CHESTNUT STREET LIMITED
PARTNERSHIP
PO BOX 3753
NASHUA, NH 03061-3753

NARRATIVE DESCRIPTION

This parcel contains 194164.34400 SF of land mainly classified as IND WHSES It has 1 building(s) first built in 1915 with a total of 403,736 square feet. There are 50commercial unit(s), 18 Half Baths.

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	GIMU	
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
4010	7,014,900	2,115,400	194,164.34	1,278,400	10,408,700
Building Total	7,014,900	2,115,400	194,164.34	1,278,400	10,408,700
Parcel Total	7,014,900	2,115,400	194,164.34	1,278,400	10,408,700
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	25.78	Tot Val SF/Prcl	25.78

LEGAL DESCRIPTION

Desc: HCRD 9822

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	4010	7,014,900	2,115,400	194,164.344	1,278,400	10,408,700	10,408,700	Year End Roll 2024	12/12/2024
2023	FV	4010	3,702,800	2,115,400	194,164.344	1,111,700	6,929,900	6,929,900	Year End Roll 2023	2/05/2023
2022	FV	4010	3,702,800	2,115,400	194,164.344	1,111,700	6,929,900	6,929,900	Year End Roll 2022	11/15/2022
2021	FV	4010	2,325,800	2,115,400	194,164.344	1,058,600	5,499,800	5,499,800	System Roll for 2021	11/15/2021
2020	FV	4010	2,325,800	2,115,400	194,164.344	1,058,600	5,499,800	5,499,800	Year End Roll	11/12/2020
2019	FV	4010	2,325,800	2,115,400	194,164.344	1,058,600	5,499,800	5,499,800	Year End Roll	03/04/2020
2018	PATR	4010	2,325,800	2,115,400	194,164.34375	1,058,600	5,499,800	5,499,800	Corrects for Assessor	01/09/2019
2017	FV	4010	2,099,900	2,072,700	194,164.34375	935,600	5,108,200	5,108,200	Year End Roll	11/06/2017
2016	FV	4010	2,099,900	2,072,700	194,164.34375	935,600	5,108,200	5,108,200	Year End Roll	11/16/2016
2015	FV	4010	2,099,900	2,072,700	194,164.34375	935,600	5,108,200	5,108,200		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
ONE CHESTNUT STREET LIMITED	9162-1730	W	04/25/2019	8,025,004	No	1	Q	
TICHNOR, ALAN J & MAJORIE K	5399-1950	W	12/31/1992	1,300,000	No			
	2538-148		06/30/1977	0	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
12/16/2024	24-3747	Electrical Only			O	DISCONNECT OU	
11/19/2024	24-3436-01	Electrical Only			O	WIRINGF OF AN	
11/13/2024	24-3436	Alteration			O	REMOVE EXISTI	
09/10/2024	24-2681	Electrical Only		09/12/2024	C	WIRE TWO MINI S	
09/10/2024	24-2681	Electrical Only		09/12/2024	C		
09/09/2024	24-2644	Mechanical Onl		09/12/2024	C	WHOLE FIRST FL	
05/30/2024	24-1579	Mechanical Onl		09/12/2024	C	1 MINI SPLIT, 1 C	
04/15/2024	24-1108	Cert of Occupan	500	07/01/2024	C	UNIT 4K SLEEP A	
03/11/2024	24-0775	Electrical Only		03/20/2024	C	14 OUTLETS & 18	
01/26/2024	24-0324	Alteration	175,000	02/22/2024	C	634 SF INTERIOR	
06/21/2023	Z23-0070	Sign - Wall Sign		11/27/2023	C	EXTRA SPACE SI	

ACTIVITIES

Date	Result	By
08/19/2024	Field Review	Angela Silva (V
03/24/2023	BPclsd no vr	Greg Turgiss
11/17/2022	BPclsd no vr	Greg Turgiss
10/27/2022	BPclsd no vr	Greg Turgiss
06/01/2022	Field Review	Steve Whalen (
05/04/2022	Meas+List	Rick Olson (VG
03/24/2022	Field Review	Steve Whalen (
02/08/2022	BP Prop Ins	Rick Olson (VG
07/19/2021	AERIAL V NC	Lindsay Monag
05/19/2021	AERIAL V NC	Lindsay Monag
04/21/2021	AERIAL V NC	Greg Turgiss

Patriot PROPERTIES INC

User Account	
GIS Coord 1	1036888.11223177
GIS Coord 2	94661.76645433
Insp Date	08/19/2024

PRINT

Date	Time
4/2/2025	9:35 am

TAX YEAR

2024

USER DEFINED

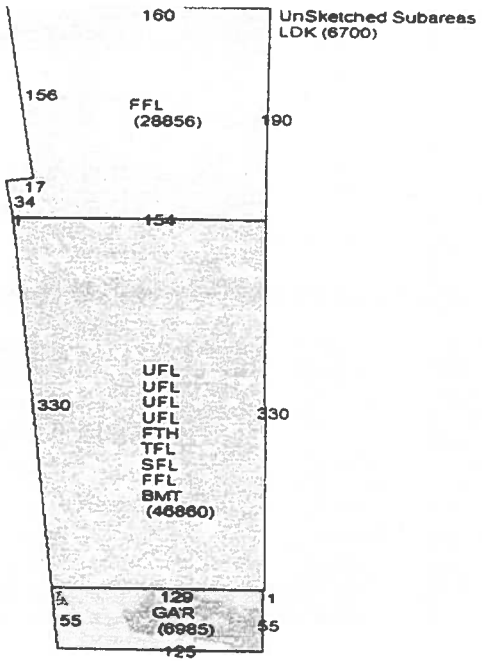
PriorID1a	
BUS	
Nashua PID	
80-1	
Plan #	
HCRD 9822	
PriorID1b	
PriorID2b	
PriorID3b	
1	
Code Date	
Code Status	
Nashua Ward	
4	
Assessor Map	

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
4010	IND WHSES	1	43,560		SF	SITE	1		6.93	6.58	CBD	0.95								286,800			0	H	1	286 800	SITE/USE
4010	IND WHSES	1	3 4574		AC	SITE	1		301 900	286,805.11	CBD	0.95								991,600			0	H	1	991 600	SITE/USE
Total AC/HA			4.4574		Total SF/SM		194,164.34		Parcel LUC	4010 - IND WHSES				P. NBC Desc	CENTRAL BUS		Tot		1,278,400		Tot	0		Tot	1,278,400	

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

NO INC = FUNC/EXT Review of Building Permits mostly tenant fit up no value changes GR 21 — Buyer answered & returned sales questionnaire, plus DD confirmed sale and price through CoStar. 12/4/19. Cell equipment replaced in kind no value change GR19 — ADJ PAV1 PER 2015 PHOTO 7/15 ND---adj dep 8/13 DL---Reduced assmt. to reflect 2011 abatement settlement carryover. DD 6-2-11 Insp. for '09 abatement appl. Top 3 flrs. are vacant. DD 12/10. 4/2021 CHECK NEW GROUND SIGN



Exterior Information

Type	442 - MILL H	
Stry Hght	8 - 8 STORIES	
(Liv) Units	0 Tot 50	
Found	1 - CONCRETE	
Frame	3 - CONCRETE	
P. Wall	7 - BRICK	
Sec Wall	6 - STUCCO	30%
Roof Str	4 - FLAT	
Roof Cvr	11 - MEMBRANE	
Color	TAN & BRICK	

Interior Information

Avg Ht / Fl	12.00	
P. Int Wall	5 - MINIMUM	
Sec Int Wall	1 - DRYWALL	30%
Partition	T - TYPICAL	
P. Floor	12 - CONCRETE	
Sec Floor	4 - CARPET	10%
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 %	40
Sol HW %	Ctrl Vac %	
Com Wall %	Sprink %	100

Bath Features

Full Bath	0	
Add Full	0	
3/4 Bath	0	
Add 3/4	0	
1/2 Bath	18	A - AVERAGE
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	FR - Fair	38.4
Functional	S - SIZE	25
Economic		
Special		
Override		
Total		53.8%

General Information

Grade	C- - AVG. (-)		
Year Blt	1915	Eff Yr	
Alt LUC			
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	39.00	Depr %	53.8%
Size Adj	0.95000	Depr	7,989,425
Con Adj	1.03570	Depr'd Total	6,860,807
Adj Prc	$ 38.37	Juris Ft.	1.0000
Grade Ft.	0.90000	Spec. Features	$ 154,100
Other Feat	$ 238,786	Final Total	$ 7,014,900
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 7,014,900
LUC Ft.	1.0000	Total $/SF	$ 17.37
Adj Tot (RCN)	14,850,232	Undepr $/SF	34.53300

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
UFL	UPPER FLOOR	187,440	187,440	187,440	187,440	38.37	7,192,073
FFL	FIRST FLR	75,716	75,716	75,716	75,716	38.37	2,905,223
FTH	FOURTH FLR	46,860	46,860	46,860	46,860	38.37	1,798,018
SFL	SECOND FLR	46,860	46,860	46,860	46,860	38.37	1,798,018
TFL	THIRD FLR	46,860	46,860	46,860	46,860	38.37	1,798,018
BMT	BASEMENT	46,860	46,860	0	0	9.59	449,387
GAR	GARAGE	6,985	6,985	0	0	13.43	93,809
LDK	LOADING DOCK	6,700	6,700	0	0	30	200,397
	Building Totals	464,281	464,281	403,736	403,736		16,234,943
	Parcel Totals	464,281	464,281	403,736	403,736		16,234,943

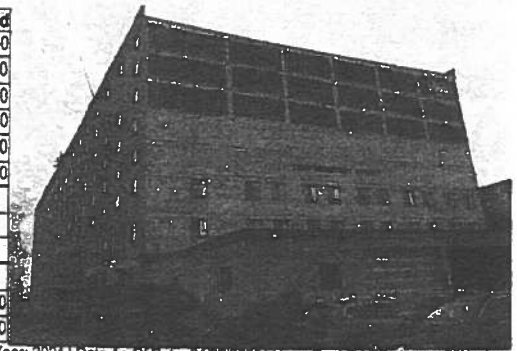
Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	0	0
Bld Total	1	0	0
Prcl Total	1	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
CTRF	CELL TWR RF	D	Y	9	1.00	A	AV	2002	225,000.00	O	0%		1		1		1	2,025,000
ELE2	ELEV FRT HYD	A	S	4	1.00	A	FR	1977	10.00	O	31%		1		1		1	0
ELE4	ELEV PASS HY	A	S	1	6.00	A	FR	1977	45,500.00	O	31%		1		1		1	149,100
FN4	FENCE-8' CHA	D	Y	1	670.00	A	AV	1992	16.00	O	15%		1		1		1	10,200
LDL2	W/MAN FLIP O	A	S	6	1.00	A	AV	1977	1,400.00	T	40%		1		1		1	5,000
PAV1	PAVING-ASPHA	D	Y	1	87098.00	A	FR	1992	3.00	O	60%		1		1		1	80,200
	Building Totals				Yard Item Appr				2,115,400		Special Feature Appr				154,100			2,269,500
	Parcel Totals				Yard Item Appr				2,115,400		Special Feature Appr				154,100			2,269,500

Image



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THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Abatement Recommendation

To: City of Nashua – Board of Assessors

From: Robert J. Gagne, Assessor Supervisor

Date: August 14, 2025

Re: Abatement Recommendation

Account: 15714 **Map/Lot:** 0000B-00198
Property Location: 120 SPIT BROOK RD
Owner: LIFE STORAGE LP

Tax Representative: Alex Moradi
Deloitte Tax LLP
2200 Ross Avenue
Dalla, TX 75201

Original 2024 Assessed Value: $6,285,500
Recommended Revised Assessed Value: $6,285,500
Abatement Recommendation: Deny the request

Reasons for abatement recommendation:

The application has been signed only by the taxpayer's representative and not by the taxpayer. Please note under Section H of the RSA 76:16 application (Certification by Party(ies) Applying), the instructions clearly state that *"Pursuant to BTLA Tax 203.02(d), the applicant(s) MUST sign the application."*. Please also see RSA 76:16 III(g) regarding this requirement. The taxpayer's representative may sign the application with the taxpayer but may not sign the application for the taxpayer. Attaching a general authorization form granting the taxpayer representative authority to act on behalf of the taxpayer does not satisfy the statutory requirement listed in Section H.

Abatement Information Sheet

Account Number: 15714
Address: 120 SPIT BROOK RD
Owner: LIFE STORAGE LP
2024 Assessment: $6,285,500 **Applicant's Opinion of Value:** $5,644,000
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# _____ Appeal Year Market Value $_____

Town Parcel ID# 0000B-00198 Appeal Year Market Value $5,644,000

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

Decreasing YOY property revenue does not support increase in in value, especially with building further depreciating with age Detailed evidence can be sent over once approved.

Large YOY increases in parcel assement despite income and financial statements supporting a lower value.

SECTION H. **Certification by Party(ies) Applying**

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

Date: 3/14/2025 _____
(Signature)

Alex Moradi
(Print Name)

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

Date: 3/14/2025 _____ _____ Alex Moradi
(Representative's Signature) (Print Name)

Assessor Reasoning
The application has been signed only by the taxpayer's representative and not by the taxpayer.

Assessor Recommendation
Deny the abatement request

0000B	00198			0000B-00198	120 SPIT BROOK RD	Nashua	Card: 1 of 2	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 15714	ASSESSED	3,683,400 /	6,285,500

PROPERTY LOCATION

120 SPIT BROOK RD
NASHUA, NH

OWNERSHIP

LIFE STORAGE LP
PO BOX 71870
6890 S 2300 E
SALT LAKE CITY, UT 84171

Occ		Type	

PREVIOUS OWNER

RODGERS 1987
LIMITED PARTNERSHIP
120 SPIT BROOK RD
NASHUA, NH 03062-4026

NARRATIVE DESCRIPTION

This parcel contains 113168.88000 SF of land mainly classified as COMM WHSE It has 2 building(s) first built in 1987 with a total of 37 176 square feet. There are 2commercial unit(s), 1 Bath, 1 Half Bath.

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	PI	
F. Haz.		Zone 2		
Topo	V124 - BEL ST LEVE	Zone 3		
Street	1 - PAVED			
Traffic	4 - MEDIUM			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
3160	2,695,900	85,500	113,168.88	902,000	3,683,400
Building Total	2,695,900	85,500	113,168.88	902,000	3,683,400
Parcel Total	5,296,200	87,300	113,168.88	902,000	6,285,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	99.08	Tot Val SF/Prcl	85.90

LEGAL DESCRIPTION

Desc: HCRD # 34821 and NR 1414

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	3160	5,296,200	87,300	113,168.88	902,000	6,285,500	6,285,500	Year End Roll 2024	12/12/2024
2023	FV	3160	4,772,200	87,300	113,168.88	784,500	5,644,000	5,644,000	Year End Roll 2023	12/05/2023
2022	FV	3160	4,772,200	87,300	113,168.88	784,500	5,644,000	5,644,000	Year End Roll 2022	11/15/2022
2021	FV	3160	2,343,700	87,600	113,168.88	746,900	3,178,200	3,178,200	System Roll for 2021	11/15/2021
2020	FV	3160	2,343,700	87,600	113,168.88	746,900	3,178,200	3,178,200	Year End Roll	11/12/2020
2019	FV	3160	2,343,700	87,600	113,168.88	746,900	3,178,200	3,178,200	Year End Roll	03/04/2020
2018	PATR	3160	2,343,700	87,600	113,168.88281	746,900	3,178,200	3,178,200	Corrects for Assessor	01/09/2019
2017	FV	3160	2,102,100	48,200	113,168.88281	545,100	2,695,400	2,695,400	Year End Roll	11/06/2017
2016	FV	3160	2,102,100	48,200	113,168.88281	545,100	2,695,400	2,695,400	Year End Roll	11/16/2016
2015	FV	3160	2,102,100	48,200	113,168.88281	545,100	2,695,400	2,695,400		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
RODGERS 1987	7701-2441	W	07/05/2006	2,935,001	No	4	Q	SEE FILE FOR NAMECHANGE FROM SO\
	4229-320		06/22/1987	599,985	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit
04/10/2023	23-1067	Electrical Only		04/11/2023	C	POLE #27 WO# 1	
09/13/2019	201902665	MECHANICAL (		10/21/2019	C		10/21/2019
04/24/2018	201801112	ELECTRICAL C		05/10/2018	C		
02/21/2017	201700305	SIGN		03/10/2017	C		09/08/2020
12/22/2010	201002238	ELECTRICAL C		01/03/2011	C		
01/25/2008	200800106	RENOV-NO STI	190,740	04/18/2011	C		
08/29/2006	200601446	SIGN		03/14/2007	C		

ACTIVITIES

Date	Result	By
09/20/2022	No Change	Steve Whalen (
05/17/2022	Meas+List	Rick Olson (VG
04/26/2022	Field Review	Steve Whalen (
01/04/2022	Meas+1Visit	Terri Sullivan (\
10/15/2019	AERIAL V NC	Lynn Cameron
08/22/1997	Interior Ins	Drew Lemay
08/22/1997	Interior Ins	Drew Lemay
08/23/1993	Meas+List	ML
05/18/1990	Meas+List	SR
05/18/1990	Meas+List	SR

Patriot PROPERTIES INC

User Account
GIS Coord 1
1039624.57823177
GIS Coord 2
76295.43945433
Insp Date
09/20/2022

PRINT

Date	Time
4/2/2025	10:21 am

TAX YEAR

2024

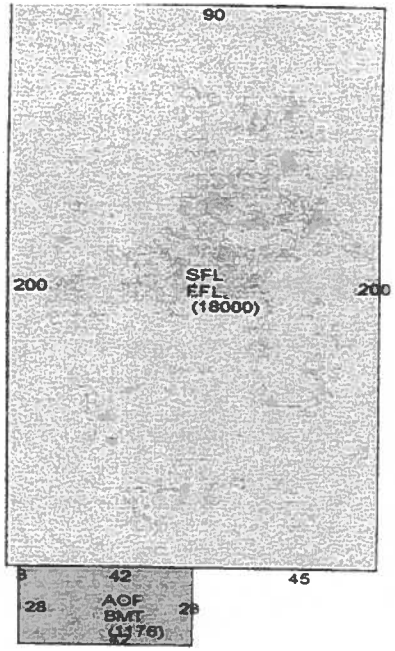
USER DEFINED

PriorID1a
BUS
Nashua PID
B-198
Plan #
NR1414
PriorID1b
PriorID2b
PriorID3b
120
Code Date
Code Status
Nashua Ward
8
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
3160	COMM WHSE	1	43,560		SF	SITE	1		6.93	7.97	CG	1.15								347,200			0	H	1	347,200	
3160	COMM WHSE	1	1 598		AC	SITE	1		301,900	347,183.98	CG	1 15								554,800			0	H	1	554 800	SITE/TOPO
Total AC/HA			2 5980	Total SF/SM		113 168.88		Parcel LUC	3160 - COMM WHSE				P. NBC Desc	COMM GD		Tot	902 000		Tot	0		Tot	902,000				

5/22: 615 UNITS NOT HEATED, ELEV=2000LB CAP.; LIVING SPACE NO LONGER USED FOR CARETAKER. CORRECT PAV SF PER 2011PHOTO 7/11ND---NO VALUE CHNG-BP CLOSED DO 4/11---ADJ SF PER PA PER DEED 8/06 ND---SPIT BROOK MINI-STORAGE GAS HEAT IN OFFICE+APT 25X42 APT/OFFICE IN FRONT 1BDR 1BTH IN APT 1/2BTH IN OFFICE/FREE STNDG SIGN DT-FR HEARING 6/4/92 CHANGED GRADE TO AVE + REMOVED ECON. OBS.
4/22 SELF-STORAGE



Exterior Information

Type	48S - SELF STG		
Stry Hght	2 - 2 STORIES		
(Liv) Units	0	Tot	1
Found	6 - SLAB_EARTH		
Frame	2 - STEEL		
P. Wall	21 - CONC BLOCK		
Sec Wall	7 - BRICK		20%
Roof Str	1 - GABLE		
Roof Cvr	9 - METAL-LOW		
Color	BRICK/RED		

Interior Information

Avg Ht / Fl	8.00		
P. Int Wall	5 - MINIMUM		
Sec Int Wall			
Partition	A - ABOVE AVE		
P. Floor	12 - CONCRETE		
Sec Floor			
Bmt Floors			
Electric	3 - TYPICAL		
Insulation	2 - TYPICAL		
Int Vs Ext			
Heat Fuel	5 - NONE		
Heat Type	8 - NONE		
# Heat Sys	0		
Heated %	10	AC %	10
Sol-HW %		Ctrl Vac %	
Com Wall %		Sprink %	100

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	A - AVERAGE
Add Kit	0	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Depreciation

Phys Con	AV - Average	29.6
Functional		
Economic		
Special		
Override %		
Total		29.6%

General Information

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

Calc Ladder

Base Rate	159.00	Depr %	29.6%
Size Adj	0.90000	Depr	1,133,503
Con Adj	0.69404	Depr'd Total	2,695,900
Adj Prc	$ 99.32	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 31,972	Final Total	$ 2,695,900
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 2,695,900
LUC Ft.	1.0000	Total $/SF	$ 72.52
Adj Tot (RCN)	3,829,403	Undepr $/SF	99.32000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	18,000	18,000	18,000	18,000	99.32	1,787,760
SFL	SECOND FLR	18,000	18,000	18,000	18,000	99.32	1,787,760
AOF	OFFICE AVG	1,176	1,176	1,176	1,176	163.87	192,711
BMT	BASEMENT	1,176	1,176	0	0	24.83	29,200
	Building Totals	38,352	38,352	37,176	37,176		3,797,431
	Parcel Totals	74,352	74,352	73,176	73,176		7,393,111

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	0	0
Bld Total	1	0	0
Prcl Total	2	0	0

Image

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	UC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
FN3	FENCE-6' CHA	D	Y	1	1250.00	A	AV	1992	13.00	O	10%	3160	1		1		1	13,900
PAV1	PAVING-ASPHA	D	Y	1	32000.00	A	AV	1992	3.00	O	10%	3160	1		1		1	68,900
SGN2	DOUBLE SIDED	D	Y	1	34.00	A	AV	2022	93.00	T	5%		1		1		1	2,700
ELE1	ELEV FRT ELE	D	S	2	1.00	A	AV	2022	16.00	T	2%		1		1		1	0
SPR3	DRY	A	S	1	1.00	A	AV	1989	4.40	T	50%		1		1		1	0
	Building Totals				Yard Item Appr				85,500			Special Feature Appr					0	85,500
	Parcel Totals				Yard Item Appr				87,300			Special Feature Appr					0	87,300

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

0000B	00198			0000B-00198	120 SPIT BROOK RD	Nashua	Card: 2 of 2	Total Card	Total Parcel
Sheet	Lot	Unit#	Bldg#	Parcel ID	Building Location	Acct: 15714	ASSESSED	2,602,100 /	6,285,500

PROPERTY LOCATION

120 SPIT BROOK RD
NASHUA, NH

OWNERSHIP

LIFE STORAGE LP
PO BOX 71870
6890 S 2300 E
SALT LAKE CITY, UT 84171

Occ		Type	

PREVIOUS OWNER

RODGERS 1987
LIMITED PARTNERSHIP
120 SPIT BROOK RD
NASHUA, NH 03062-4026

NARRATIVE DESCRIPTION

This parcel contains 113168.88000 SF of land mainly classified as COMM WHSE It has 2 building(s) first built in 1987 with a total of 36,000 square feet. There are 2commercial unit(s), 1 Bath, 1 Half Bath.

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	PI	
F. Haz		Zone 2		
Topo	V124 - BEL ST LEVE	Zone 3		
Street	1 - PAVED			
Traffic	4 - MEDIUM			
Exempt				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
3160	0	1,800	0.00	0	1,800
3222	2,600,300	0	0.00	0	2,600,300
Building Total	2,600,300	1,800	0.00	0	2,602,100
Parcel Total	5,296,200	87,300	113,168.88	902,000	6,285,500
Source	0 - Mkt Adj Cost	Tot Val SF/Bld	72.28	Tot Val SF/Prcl	85.90

LEGAL DESCRIPTION

Desc: HCRD # 34821 and NR 1414

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	3160	5,296,200	87,300	113,168.88	902,000	6,285,500	6,285,500	Year End Roll 2024	12/12/2024
2023	FV	3160	4,772,200	87,300	113,168.88	784,500	5,644,000	5,644,000	Year End Roll 2023	12/05/2023
2022	FV	3160	4,772,200	87,300	113,168.88	784,500	5,644,000	5,644,000	Year End Roll 2022	11/15/2022
2021	FV	3160	2,343,700	87,600	113,168.88	746,900	3,178,200	3,178,200	System Roll for 2021	11/15/2021
2020	FV	3160	2,343,700	87,600	113,168.88	746,900	3,178,200	3,178,200	Year End Roll	11/12/2020
2019	FV	3160	2,343,700	87,600	113,168.88	746,900	3,178,200	3,178,200	Year End Roll	03/04/2020
2018	PATR	3160	2,343,700	87,600	113,168.88281	746,900	3,178,200	3,178,200	Corrects for Assessor	01/09/2019
2017	FV	3160	2,102,100	48,200	113,168.88281	545,100	2,695,400	2,695,400	Year End Roll	11/06/2017
2016	FV	3160	2,102,100	48,200	113,168.88281	545,100	2,695,400	2,695,400	Year End Roll	11/16/2016
2015	FV	3160	2,102,100	48,200	113,168.88281	545,100	2,695,400	2,695,400		11/6/2015

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
RODGERS 1987	7701-2441	W	07/05/2006	2,935,001	No	4	Q	SEE FILE FOR NAMECHANGE FROM SOV
	4229-320		06/22/1987	599,985	No			

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Notes	Last Visit

ACTIVITIES

Date	Result	By
09/20/2022	No Change	Steve Whalen (
05/17/2022	Meas+List	Rick Olson (VG
04/26/2022	Field Review	Steve Whalen (
01/04/2022	Meas+1Visit	Terri Sullivan (V
10/15/2019	AERIAL V NC	Lynn Cameron
08/22/1997	Interior Ins	Drew Lemay
08/22/1997	Interior Ins	Drew Lemay
08/23/1993	Meas+List	ML
05/18/1990	Meas+List	SR
05/18/1990	Meas+List	SR

Patriot PROPERTIES INC.

User Account	
GIS Coord 1	1039624.57623177
GIS Coord 2	76295 43945433
Insp Date	09/20/2022

PRINT

Date	Time
4/2/2025	10 21 am

TAX YEAR

2024

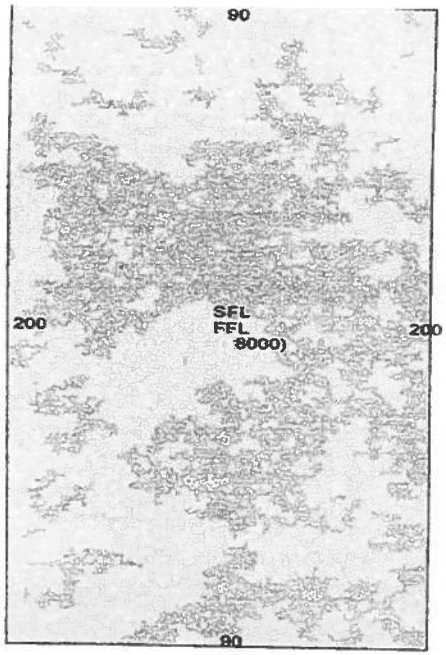
USER DEFINED

PriorID1a
BUS
Nashua PID
B-198
Plan #
NR1414
PriorID1b
PriorID2b
PriorID3b
120
Code Date
Code Status
Nashua Ward
8
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
3160	COMM WHSE	1	43,560		SF	SITE	1		6.93	7.97	CG	1.15								347,200			0	H	1	347,200	
3160	COMM WHSE	1	1.598		AC	SITE	1		301,900	347,183.98	CG	1.15								554,800			0	H	1	554,800	SITE/TOPO
Total AC/HA			2.5980		Total SF/SM		113,168.88		Parcel LUC	3160 - COMM WHSE			P. NBC Desc	COMM GD			Tot		902,000		Tot	0		Tot	902,000	

CHANGED GRADE TO AVE + REMOVED ECO. OBS
4/22 SELF-STORAGE



Exterior Information

Type	48S - SELF STG		
Stry Hght	2 - 2 STORIES		
(Liv) Units	0	Tot	1
Found	6 - SLAB_EARTH		
Frame	2 - STEEL		
P. Wall	21 - CONC BLOCK		
Sec Wall	7 - BRICK		25%
Roof Str	1 - GABLE		
Roof Cvr	9 - METAL-LOW		
Color	BRICK/RED		

Interior Information

Avg Ht / Fl	8.00		
P. Int Wall	5 - MINIMUM		
Sec Int Wall			
Partition	A - ABOVE AVE		
P. Floor	12 - CONCRETE		
Sec Floor			
Bmt Floors			
Electric	3 - TYPICAL		
Insulation	2 - TYPICAL		
Int Vs Ext			
Heat Fuel	5 - NONE		
Heat Type	8 - NONE		
# Heat Sys	0		
Heated %	100	AC %	
Sol HW %		Ctrl Vac %	
Com Wall %		Sprink %	100

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	28
Functional		
Economic		
Special		
Override		
Total		28%

General Information

Grade	C - AVERAGE		
Year Blt	1989	Eff Yr	
Alt LUC	3222		100%
Juris			
Con Mod			
L. Sum			

Calc Ladder

Base Rate	159.00	Depr %	28%
Size Adj	0.90000	Depr	1,011,242
Con Adj	0.69796	Depr'd Total	2,600,338
Adj Prc	$ 99.88	Juris Ft.	1.0000
Grade Ft.	1.00000	Spec. Features	$ 0
Other Feat	$ 15,900	Final Total	$ 2,600,300
NBH Mod	1.0000	Assmnt Ft.	1.0000
NBC Infl	1.0000	Assessed Val	$ 2,600,300
LUC Ft.	1.0000	Total $/SF	$ 72.23
Adj Tot (RCN)	3,611,580	Undepr $/SF	99.88000

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	FIRST FLR	18,000	18,000	18,000	18,000	99.88	1,797,840
SFL	SECOND FLR	18,000	18,000	18,000	18,000	99.88	1,797,840
	Building Totals	36,000	36,000	36,000	36,000		3,595,680
	Parcel Totals	74,352	74,352	73,176	73,176		7,393,11

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	1	0	0
Bld Total	1	0	0
Prcl Total	2	0	0

Image

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juris	Ft.	Assessed
SGN2	DOUBLE SIDED	D	Y	1	21.00	A	AV	2022	93.00	T	5%		1		1		1	1,800
	Building Totals				Yard Item Appr				1,800			Special Feature Appr						1,800
	Parcel Totals				Yard Item Appr				87,300			Special Feature Appr					0	87,300

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