



*Avitar Associates of New England, Inc.*

*Municipal Services Company*

# AUBURN, NH

## 2023 CYCLICAL REVALUATION

**April 1, 2023**

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Avitar Associates of New England, Inc.  
150 Suncook Valley Highway • Chichester, NH 03258 • (603) 798-4419  
[www.avitarassociates.com](http://www.avitarassociates.com)





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**Manual V3.15**

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## **INTRODUCTION**

The purpose of this report is to document the guidelines, standards and procedures used in the recent town wide revaluation. The building cost data and the specific building and land information of each property, which is the foundation for this report and the valuation, were gathered and/or verified by the assessing staff of Avitar Associates of N.E., Inc., all qualified to do so and approved by the New Hampshire Department of Revenue, Property Appraisal Division. *See Section I.C. Personnel & Qualifications.* Sources may include local builders and developers, as well as the use of cost manuals, such as the Marshall & Swift Manual.

We use a data collection form (DCF) to facilitate the listing and pricing of buildings which will insure uniformity and accuracy in the collection of data and use of the CAMA system, this information, once entered, is used to generate the "Property Record Card". *See Section I.D. Data Collection.*

It should be kept in mind that nothing can replace common sense and experience. While this report is a guide to information about the revaluation and the resulting assessments, one needs to keep in mind that an assessment is an opinion of value based on information contained herein and the knowledge and experience of the assessor. This is simply a guideline.

An appraisal is an estimate of value at a point in time. Value is a moving target based on the actions of the market (buyers and sellers) and what they are willing to pay and accept for any individual property. As such, the assessment as of April 1<sup>st</sup>, (the assessment date for the State of New Hampshire), is not a fact, but rather an opinion of value based on all the local sales data and the social and economic forces observed in the community and represents a "reasonable" assessment that, while likely never matching another assessors opinion of value, should be reasonably close, assuming each opinion of value is factual and accurately established, generally meaning +/- about 10%.

There is no area of appraising where this judgement of value becomes more evident than in the valuation of land and its amenities, such as view, waterfront and neighborhood/location.

Land values are local. They cannot be compared to values of similar properties in other localities with any known accuracy. This suggests that the most valuable tool in arriving at a judgement of land value is going to be the local market. For any land valuation method to work, it must be based on the local market sales, as the social and economic values and condition of each community is different.

Adjustments for topography, shape and cost to develop vary greatly, as each property is unique. However, a review or comparison of these properties will show a relationship exists between the adjustment and severity of topography, shape and site development costs, based on the opinion of the revaluation supervisor and local sales data.

The contributory value of views, while based on sales data, also varies widely as do the views. The relationship with the added value based on sales having views, compared to other property in town with views is shown by the View Sample Pictures (*Section 10.*). This section assists in the application of adjustment for views, as well as shows consistency in the process. However, sales data never accounts for every variation of view or value adding feature or deduction, for that matter, that the job supervisor may come across in any given town. As such, experience and knowledge of the local sales must be used to assess these unique properties and make adjustments for the severity of the feature affecting value in his or her opinion and then consistently apply that condition.

### **Intended Use of Report**

The intended use of the report is to be a tool for local assessing officials to understand how the assessments were developed. To help them feel comfortable that the values are well founded and equitable, as well as help in the future assessment of new homes and maintenance of property values.

It is not intended to make the reader an assessor, but rather help the reader understand the process. It is intended to document the facts, assumptions and data used for their review and use in understanding and explaining the revaluation process.

The use of this report is to present the foundation of the recent revaluation and the process and procedures used to develop the assessed values for all property in town.

### **Intended Users of Report**

Intended users include, local assessing officials and real estate appraisers and other assessors.

It may also be used by the public on a more general level to understand the process, facts and methods used to estimate values.

### **What This Report is Not Intended to Do**

It is not intended to answer all possible questions, but rather to document the revaluation in general terms and enable the local assessor to answer more detailed questions which may not be readily apparent to the average property owner.

# ***SECTION 1***

## **CERTIFICATION/CONTRACT & SCOPE OF WORK**

- A. CERTIFICATION**
- B. CONTRACT & SCOPE OF  
WORK**
- C. PERSONNEL &  
QUALIFICATIONS**
- D. DATA COLLECTION**



# ***SECTION 1***

## **A. CERTIFICATION**





## CERTIFICATION

**Dear Board Members:**

The attached Cyclical Update Report is hereby provided to the Town of Auburn for an effective date of new values of 4/1/2023.

Avitar appraised all taxable property (fee simple) within the municipality according to NH Revised Statute 75:1 (unless departure from highest & best use is noted on the assessment record card or pursuant to state law) and appraised all tax exempt and non-taxable property within the jurisdiction of this municipality in the same manner as taxable property. Avitar verified all sales used as a benchmark for this town wide valuation process. When developing the value of a leased fee estate or a leasehold estate, we analyze the effect on value, if any, of (1) the terms and conditions of the lease, and (2) the effect on value, if any, of the assemblage of the various parcels, divided interest or component parts of a property. The resulting assessments are my opinion as of the effective date of this agreement, of each property's most probable market value based on all of the local sales data analyzed and my experience with and opinion of that data, as well as similar circumstances experienced elsewhere.

I hereby certify that to the best of my knowledge and belief, the following:

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I have made a personal viewing of the properties, per the contract and scope of services agreement, (*Section 1.B. Contract & Scope of Work*) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed.
- I certify that the total taxable value of the town is \$1,428,213,947.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

8-18-23

# **RESUME' OF SUPERVISOR OR SIGNOR**

**Loren J. Martin**  
**Avitar Associates**

## **Experience:**

**2005 - Present    Director Assessing Operations, Avitar Associates, Chichester, NH**  
Oversee Assessing Staff of +/- 15 Employees  
Day to Day Operations, Budgeting/Planning, Court Preparation & Defense  
Oversee all facets of revaluation work/schedules & staff, with work in over 70 communities across the State. Contract Assessor/Administrator to Misc. Communities in NH  
Extensive Work with CAMA System, Training on the CAMA System and Misc. Report Writing, Microsoft Office Products and Seagate Crystal Reports  
Administer State Statutes, Integration with Tax Collector & Billing Systems/Warrant Processing, Abatement Requests, Building Permit Work - New Construction & Pickup Work  
Sales Analysis & Sales Verification, CAMA calibration and modeling  
DRA Sales Ratio Study & Integration with States Mosaic System  
Exemptions, Credits, Current Use & Land Use Change Tax and Excavation

**9/03 – 2005    Assessor & District Manager, Avitar Associates of NE, Inc. Chichester, NH**  
**9/01 – 9/03    Real Estate Supervisor/District Manager, Nyberg, Purvis & Associates, Inc, Acton, ME**  
**8/96 – 8/01    Field Assistant Assessor, Town of Merrimack, Merrimack, NH**  
**12/93 – 7/97    Data Collector/Data Entry, Patriot Properties, Inc., Lynn, MA**

## **Education:**

AS in Business Administration, University of New Hampshire  
Notre Dame College, Manchester, NH - Core College Work  
Maine Central Institute, Pittsfield, ME - Class of 1988, College Prep Courses  
IAAO Course 101 – Appraisal Principles  
IAAO Course 102 – Income Approach to Value  
IAAO Course 300 – Mass Appraisal  
IAAO Course 311 – Real Property Modeling Concepts  
IAAO Course 332 – Modeling Concepts  
IAAO Course 333 – Residential Model Building  
IAAO Course 400 – Assessment Administration  
IAAO Course 452 – Fundamentals of Assessment Ratio Studies  
IAAO Course 804 – An Introduction to the Income Approach  
IAAO Forum 911 – Valuation of Contaminated Properties  
IAAO Forum 932 – Restructuring Income & Expense Statements  
IAAO Forum 950 – International Property Measurement Standards: Residential Buildings  
NH State Statutes/2010 Update Class/2016 Update Class/2020 Update class  
Workshop 151 Uniform Standards of Professional Appraisal Practice (USPAP)  
Workshop 171 – Standards of Professional Practice and Ethics 2020  
2010 USPAP Update/2016 USPAP Update/2021 USPAP Update  
2013 Statistics, Modeling & Finance  
DRA Exemption & Credit Workshop  
2017 Solar PV Valuation  
2020 Hard Road to Travel – Legal Presentation/Class

## **Authored:**

“Solar Energy – Consideration of a Warrant Article”  
“Assessment Versus Market Value”

## **Professional Designations or Affiliations:**

Certified NH Assessor #129, 11/7/00  
State of NH Dept of Revenue, Certified Property Assessor Supervisor  
NHAOA – NH Association of Assessing Officials, President 2018  
NRAAO – Northeast Regional Association of Assessing Officials, Vice President 2021  
IAAO – International Association of Assessing Officials, Member 00019310  
ASB – Assessing Standards Board, Current Member, 10/15 through Current  
Boscawen NH Planning Board member 8/20 through current  
Expert Witness NH Board of Tax & Land Appeals  
Expert Witness in Belknap County  
Expert Witness in Merrimack County  
Expert Witness in Rockingham County



# NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

THIS CERTIFIES THAT

**LOREN J. MARTIN**

Has successfully completed and submitted the required documentation as required by  
state law to obtain status as a

**DRA-Certified Property Assessor Supervisor**

Which shall remain valid until December 31, 2026  
Given this day of December 21, 2021

  
James P. Gerry, Director



# ***SECTION 1***

## **B. CONTRACT & SCOPE OF WORK**





## REVALUATION/UPDATE AGREEMENT

SUBJECT: Cyclical (properties previously measured and listed under separate contract – See 1/19 to 12/23 5 Year Agreement Signed Jan. 2019) Update of all taxable, tax exempt and non-taxable property for tax assessment purposes, in accordance with the standards set forth in the laws of the State of New Hampshire and Administrative Rules adopted by the Department of Revenue Administration (DRA) and the Assessing Standards Board (ASB), in effect at the time of execution.

Auburn, NH, a municipal corporation organized and existing under the laws of the State of New Hampshire, hereinafter called the Municipality; and Avitar Associates of NE, Inc., a business organization existing under the laws of the State of New Hampshire and having a principal place of business at 150 Suncook Valley Highway, Chichester, NH 03258 hereinafter called the Company, hereby mutually agree as follows:

### GENERAL PROVISIONS

#### 1. IDENTIFICATION

1.1 Name of Municipality:	Town of Auburn
1.2 Address of Municipality:	P.O. Box 309
	Auburn, NH 03032
1.3 Contact Email:	townadmin@townofauburnnh.com
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone & Fax Numbers:	(603) 483-5052/483-0518
1.6 Name of Company:	Avitar Associates of N.E., Inc.
1.7 Address of Company:	150 Suncook Valley Highway
	Chichester, NH 03258
1.8 Telephone & Fax Numbers:	(603) 798-4419 Fax (603) 798-4263
1.9 Name and Title of Company Signer:	Loren J. Martin, Director of Assessing Operations
	or Gary J. Roberge, CEO
1.10 Contact Email:	loren@avitarassociates.com or gary@avitarassociates.com

#### 2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

##### 2.1 Appraise all property.

2.1.1 To appraise all taxable property within the municipality in a good and workmanlike manner according to New Hampshire Revised Statutes 75:1.

2.1.2 To appraise all tax exempt and non-taxable property (RSA 74:2) within the taxing jurisdiction of the Municipality in the same manner as taxable property.

2.1.3 The Company shall measure, list and verify all sales used as benchmarks for the update process, unless otherwise noted in the addendum section of this contract.

## **2.2 Personnel.**

- 2.2.1** The Company shall employ experienced and competent assessors who have been certified by the N.H. Department of Revenue Administration in accordance with ASB 300 rules and RSA 21-J:14-f for the level of work they will be performing. A list of personnel is attached to this contract detailing their level of certification.
- 2.2.2** The Company shall not compensate, in any way, a Municipal officer or employee or any member of the family of such officer or employee in the performance of any work under this contract.
- 2.2.3** Upon execution of the contract and before the update/revaluation begins, the Company shall forward to the N.H. Department of Revenue Administration a list of the approved employees assigned to the update project.
- 2.2.4** The Company will ensure the DRA Certified Assessor Supervisor will be on the job site 50% of the time.
- 2.2.5** The Company will ensure that there will be no assigning of any part of the contract to anyone other than the Company without express written permission by the Town.

## **2.3 Public Relations.**

The Company and the Municipality, during the progress of the work, shall use their best efforts and that of their employees to promote full cooperation and amiable relations with the taxpayers. All publicity and news releases will be cleared with the Municipal Assessing Officials. The Company, upon request of the Municipality, will make available speakers to acquaint property owners with the nature and purpose of the update at a public forum scheduled by the Municipality, but not more than 2 times during the course of the project.

## **2.4 Confidentiality.**

- 2.4.1** The Company agrees to not disclose to anyone except the Municipal Assessing Official and the Commissioner of the N.H. Department of Revenue Administration or their respective designee, any preliminary values or new values discovered, for any purpose, or to permit anyone to use or peruse any of the data on file in connection with the update, until the values have been submitted to the Municipal Assessing Officials and are made public.
- 2.4.2** The Company agrees to furnish the New Hampshire Department of Revenue Administration staff member assigned to monitor the update reasonable requests for information made in writing.

## **2.5 Compensation and Terms.**

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of \$82,020 dollars, in manner and form as follows:

- 2.5.1** Payment shall be made in equal monthly installments of \$6,835 per month as the work progresses.



- 2.5.2** Monthly progress reports (billing statement) will be submitted by the Company detailing the work that has been completed to date.

### **3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY**

#### **3.1 Development of Unit Cost/How the Company Values Property**

- 3.1.1** The Company may use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and then modify those costs by local sales, material costs and prevailing wage rates in the building trades. These shall include architects and engineer's fees, and contractor's overhead and profits. Oftentimes, the existing CAMA model and established cost tables are the starting point. Before using any indicated costs, the Company shall make tests using costs against actual sales of buildings whose actual current costs are known, in order to ensure accuracy.
- 3.1.2** Residential Property Appraisal Schedules. The Company shall use unit cost as the basis of appraisal of residential properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall include adjustment for story height, square foot size and extra features, such as barns, garages, pools, fireplaces, etc. and are found in the USPAP compliant mass appraisal report Section "Final Valuation Cost Tables".
- 3.1.3** Replacement cost shall be computed using the tables described in section 3.1. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.
- 3.1.4** If the residential property contains 4 or more separate apartments or residential areas and if the rental charges are at market level, the earnings may be examined to establish a basis of rent capitalization to be used as a comparison to other property indications of value.

#### **3.2 Collection of Property Data – No Measuring & Listing Except Arm's Length Sale Properties that sold between 4/1/22 and 4/1/23**

- 3.2.1** All vacant land sale parcels and any attributes that may affect the market value shall be listed accurately. Such attributes may include, but not be limited to: number of acres; road frontage; neighborhoods; water frontage; water access; views; topography; easements; deeded restrictions and other factors that might affect the market value.
- 3.2.2** Every principal building(s) on improved sale properties shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating & cooling systems; plumbing; story height; number of bathrooms; number of bedrooms; and, other features, attributes, or factors that

might affect market value. (All improvements on the property will be measured but not necessarily listed, ie. sheds, decks, barns, etc.)

**3.2.3** The Company shall make an attempt to inspect the sale property and if the attempt is unsuccessful, the Company shall:

- (a) Leave a notification card at the property advising the taxpayer that they will receive a letter in the future to call and schedule an interior inspection and;
- (b) Send a letter to the property owner requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the Municipal Assessing Officials and the Company, to arrange for an interior inspection;

**3.2.4** If the Company is not able to arrange for an interior inspection or entrance to a building or parcel of land cannot be obtained as detailed in Section 3.2.5 below, the Company shall:

- (a) Estimate the value of the improvements using the best evidence available; and
- (b) Annotate the property record card accordingly.

**3.2.5** The Company shall complete interior inspection of all sale properties except:

- (a) Vacant or unoccupied structures;
- (b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the Companies notifications;
- (c) Where postings prevent access;
- (d) Unsafe structures;
- (e) When the owner has refused access to the Company;
- (f) When inhabitants appear impaired, dangerous or threatening; and,
- (g) Any other reason for which the Municipal Assessing Officials agree that the property is inaccessible.

**3.2.6** Commercial and Industrial property, whether rented or not, may have its earnings or estimated earnings capitalized as another means of developing the properties market value.

### **3.3 Market Analysis:**

**3.3.1** A DRA Certified Property Assessor Assistant under the guidance of a DRA Certified Property Assessor or Supervisor may validate sales data. A DRA Certified Property Assessor Supervisor shall prepare the full market analysis.

**3.3.2** In order to ensure that appraisals will reflect full and true value, the Municipality shall provide to the Company a copy of all property transfers for a period not to exceed two (2) years immediately preceding the effective date of the update.

- 3.3.3** A market analysis shall be conducted using accepted appraisal methods in order to determine land, building and total property values. Such accepted methodology shall include the consideration of all sales given by the municipality to the Company and their inclusion in the sales section of the UPSAP compliant mass appraisal report with appropriate notations for those sales not used in the correlation of values.
- 3.3.4** All qualified property sales shall be included in the USPAP compliant mass appraisal report by photocopy or printout of the property assessment record card and a photograph of the principal buildings shall be attached thereto. A list of all unqualified sales will also be provided.
- 3.3.5** The sales price and terms of the sale shall be verified by the Company and a notation as to qualified or unqualified transaction with unqualified sales noted as to reason made on the property assessment record card along with the sale price, date of the sale, and date of inspection.
- 3.3.6** Land values shall be determined from land only sales whenever possible, however, in the absence of an adequate number of land sales, the appraiser may use the land residual technique to assist him in the determination of land values. The analysis shall show the sale price, adjustments made and final value as of the effective date of the update.
- 3.3.7** The indicated land values shall be shown as, but not limited to, front foot, square foot, front acre or rear acre units or other appropriate units of comparison.
- 3.3.8** The preliminary market analysis showing the sales used and the analysis to indicate property values, including front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison or a summary thereof will be provided to the Municipal Assessing Officials prior to the notification to taxpayers of preliminary values. All preliminary analysis, field cards, reports, etc. are work products and are the property of the Company and not provided to taxpayers. Final market analysis will be printed and provided to the Municipal Assessing Officials as part of the USPAP compliant mass appraisal report.

**3.4 Final Comparison**

- 3.4.1** Before the final values are estimated, a DRA Certified Property Assessor Supervisor shall compare the preliminary values with the sales utilized in the sales survey to ensure all values reflect the market as of April 1 of the year of the revaluation.

**3.5 Final Field Review**

- 3.5.1** When computations of the data obtained from the inspection have been completed a final field review shall be made by a DRA Certified Property Assessor Supervisor parcel by parcel, block by block, to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.

**3.6 Value Notification & Informal Reviews.**

**3.6.1** The Company shall provide the Municipal Assessing Officials with a list of newly established values for review and a sample notice that specifies the dates to call for scheduling an informal hearing.

**3.6.2** The Company shall mail, first class, to all property owners a notice of the newly estimated value of the property. Such notice shall also contain instructions for online access for 30 days for their ease in review and comparing assessments and an indication of where else this information is available, ie, the Library, Town Hall, etc. for review. The notice shall also contain the date, time and location of the informal review process including instructions on obtaining an informal review.

**3.6.3** The informal review process shall include a **10** day window for property owners go online and schedule an appointment for a phone hearing which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.

**3.6.4** The Company shall notify all property owners addressed during the informal reviews of the disposition of their review stating whether or not a change in value has resulted and the amount thereof and will contain information regarding the abatement/appeal process.

**3.7 Completion of Work:**

**3.7.1** The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before **10/1/2023** with assessments as of **4/1/2023**.

**3.7.2** A penalty of **\$35.00** per day shall be paid by the Company for each day required for completion beyond the above stated completion date for delays caused by the Company.

**3.7.3** The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to the General Assessing Contractor. The Company shall provide the municipality with a full set of property record cards, the USPAP compliant mass appraisal report which includes the data collection manual and the CAMA Manual, if applicable.

**3.7.4** USPAP Compliant Appraisal Report. This report shall comply with the most recent edition of Uniform Standards of Appraisal Practice (USPAP). The report shall contain the following sections:

1. A Letter of Transmittal.
2. A Certification Statement.
3. A section including the contracted Scope of Work.

4. A section detailing sales, income, and cost approaches to value including all valuation premises.
5. A section including all tables pertinent to the valuation process along with all CAMA codes and adjustments used for the valuation of residential, commercial, industrial, manufactured housing and exempt properties.
6. A section including statistical analysis and testing.
7. A neighborhood/sales map.
8. A section detailing all CAMA system codes/tables.
9. A section detailing the data collection process.

The Company shall instruct the Municipal Assessing Officials or their designee in the use of the manual so that they will have an understanding of the appraisal process being utilized. Upon completion of the revaluation/update, the Company shall deliver one electronic copy and one hard copy of the report to the Municipal Assessing Officials and one copy to the DRA.

### **3.7.5 Property Record Cards in Hard Copy:**

1. The Company shall prepare property record cards 8-1/2 x 11 inches for each separate parcel of property in the municipality. Sales information is detailed on the front of the card to the right of owner information and includes grantor, date of sale, and consideration amount, qualification code and indicator of whether improved (I) or vacant (V).
2. The cards shall be arranged based on the Town's CAMA system design, as to show the owner's name, street number, or other designation of the property and the mailing address of the owner, together with the necessary information for determining land value, the number of acres of the parcel, the land classification, any adjustments made to the land values and the value of the improvements to the land.
3. The card shall be so arranged as to show descriptive information of the buildings, pricing detail, depreciation allowed for physical, functional and economic factors and an outline sketch of all principal buildings in the parcel. The property record cards shall be provided in map, lot and subplot sequence and will detail the base valuation year and the print date of the property record card.
4. Any coding used by the Company on the property record card will be clearly explained elsewhere on the card or in the USPAP compliant mass appraisal report.
5. The initial's of the Company's employee who measured and/or listed the property shall be noted on each property record card, along with 3<sup>rd</sup> and 4<sup>th</sup> characters that describe the reason for the visit and what was done, ie, M=measured, L=measured & listed. A detailed explanation of these codes is outlined in the USPAP compliant mass appraisal report.

4. **CONDUCT VALUATION OF PUBLIC UTILITY PROPERTY Utility Properties**  
**Include: Liberty Utilities (1-1-UTL), NHEC (1-1-UTL) & PSNH (2-47-1 & 2-47-UTL)**

4.1 Utility distribution property will be valued pursuant to the law established as a result of HB700. Utility transmission property will be valued by Avitar considering the three approaches to value like any other property in town, where applicable. We will first consider the cost approach (RCNLD), then the income approach, if applicable and if data exists. Then the market sales approach, based on small self contained utilities, will be used when arms length sales exist that are not governed by state or federal agencies or any combination we feel appropriate unless directed otherwise by the town in writing, unless otherwise governed by law.

5. **ABATEMENT & TAX APPEALS**

The Company agrees to furnish the services of a qualified representative to support the values established for the revaluation tax year upon local abatements without cost. A written recommendation will be provided. Appeals to the N.H. Board of Tax and Land Appeals or Superior Court, in all cases where the appeals have been entered within the time prescribed by law will be at the per diem rate of \$125/hour. "Any legal fees incurred are the sole responsibility of the town." In the case of an appeal upon Public Utility property that has been appraised by the Company, the rate is \$150/hour, the services of an expert may be required and the charge shall be \$2,500 per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Municipal Assessing Officials have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials increase any value established by the Company, they forfeit their right to Company representation.

6. **APPEAL - PROCEDURE NOTIFICATION.**

If any property owner believes their assessment is unfair and wishes to appeal for abatement, they **SHALL FIRST APPEAL TO THE LOCAL ASSESSING OFFICIALS** in writing, by March 1, in accordance with RSA 76:16. Forms for this purpose may be obtained from the local Assessing Officials. The **MUNICIPALITY** has until July 1 following notice of tax to grant or deny the abatement. If the property owner is dissatisfied with the decision of the local assessing authority, or the taxpayer does not receive a decision, the taxpayer may exercise **ONE** of the following options:

**OPTION NUMBER 1**

The taxpayer may **APPEAL TO THE BOARD OF TAX AND LAND APPEALS, 107 PLEASANT STREET, CONCORD, NEW HAMPSHIRE 03301**, in writing, after receiving the **MUNICIPALITY'S** decision or after July 1 and no later than September 1 after the date of the notice of tax, with a payment of an application fee as set by the Board (RSA76:16a)

**OPTION NUMBER 2**

The taxpayer may **APPEAL BY PETITION TO THE SUPERIOR COURT IN THE COUNTY IN WHICH THE PROPERTY IS LOCATED** on or before September 1 following the date of notice of tax. (RSA 76:17)

**NOTE:** An appeal to the State Board of Tax and Land Appeals shall be deemed a waiver of any right to petition the Superior Court (RSA 71-B:11)

**7. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY**

**7.1** The Municipality shall notify the Company, in writing, what property is exempt from taxation or for any reason dangerous or unsafe, so special arrangements can be made.

**7.2 Office Space and Equipment.**

The Municipality shall provide suitable office space with desks, tables, telephone access and chairs for the use of the agents and employees of the Company in performing their necessary work, if requested.

**7.3 Records and Maps.**

The Municipality shall furnish to the Company information pertaining to ownership of all property in the Municipality, the physical location of all property, including two sets of up-to-date tax maps, zoning maps, charts, plans and sales information which may be requested by the Company in performing its work under this contract. If updated tax maps are not provided (consistent with the April 1<sup>st</sup> assessing records), then an additional fee of \$500 may be charged. Maps must show lot size and road frontages. If lot size and road frontage is not on the maps, it must be provided by the town with the maps. Building permits, along with plans for any subdivisions, lot line adjustments, mergers, etc. shall be provided.

**7.4 Sales Information.**

The Municipality shall keep the Company informed of all sales of property taking place during the progress of the update of which it has knowledge, shall make corrections on municipal maps as of April 1 of the update year where lots have been subdivided, merged or apportioned and notify the company of all ownership, name and address changes.

**8. INDEMNIFICATION AND INSURANCE**

**8.1** The Company agrees to indemnify the Municipality against claims for bodily injury, death and property damage which arises through the company's actions in the course of the Company's performance of the agreement.

**8.2** The Company shall not be responsible for consequential or compensatory damages arising from the late performance or non-performance of the agreement caused by circumstances which are beyond the Company's reasonable control.

**8.3** The Company shall maintain Public Liability Insurance, Automobile Liability Insurance and Workmen's Compensation Insurance.

**8.3.1** The Public Liability Insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of \$1,000,000 each occurrence for bodily injury liability, and \$1,000,000 each occurrence for property damage liability.

**8.3.2** The Automobile Liability Insurance shall be in the form of comprehensive automobile liability and shall provide limits of \$1,000,000 each occurrence for bodily injury liability. A copy of the insurance certificate shall be forwarded to the Department of Revenue Administration before starting any work.

- 8.3.3 The Company shall maintain certificates of insurance naming Hampton Falls as additional insured on record with the Department of Revenue before starting the revaluation confirming the required insurance coverage and providing that the State shall receive ten (10) days written notice of the cancellation or material change in the required insurance coverage. A copy of the same will be forwarded to the town as well.

**9. PERFORMANCE BOND**

The Company, before starting any update/revaluation work shall deliver to the Municipality an executed bond or irrevocable letter of credit in the principal sum of the amount to be paid by the Municipality to the Company, if required, as security for the faithful and satisfactory performance of this contract and shall not expire before final values are submitted to and implemented by the assessing officials. A copy of the bond or irrevocable letter of credit shall be forwarded to the Department of Revenue Administration before starting any work. Any cost for bond or letter of credit, if requested, is in addition to the cost of the contract as specified in Section 2.6 and detailed in the "Agreement Execution" section found on page 11.

**10. PROJECT SIZE**

It is agreed between the parties that the entire project consists of an estimate of 2,775 tracts as defined by RSA 75:9, and that in the event that the number should exceed 100% of said estimate, the company shall be entitled to additional remuneration based on \$100 per parcel/tract. In the event of missing public utility parcels, as coded on the MS-1 report, the additional cost is \$2,500 per utility property.



11. ADDENDUMS AND APPENDIXES

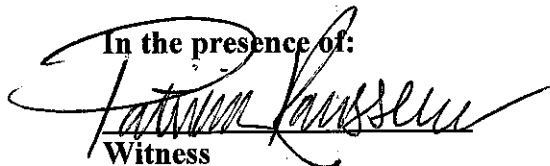
- No measuring & listing except arm's length sale properties that occur between 4/1/22 & 4/1/23.
- If changes in the law (that occur after signing of the contract) affect the deliverables as noted in this contract, additional fees may be assessed to cover the cost to comply and produce newly required deliverables. This will be communicated in writing to the municipality as soon as it becomes known.

## Agreement Execution

**Contract Total \$82,020**

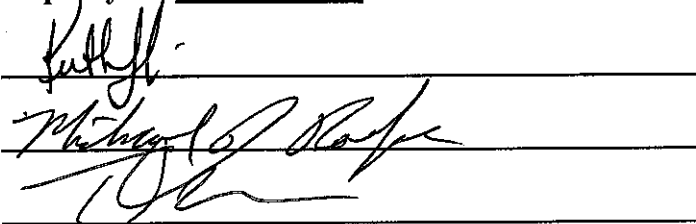
**Total Number of Parcels 2,775**

In the presence of:

  
Witness

Municipality of: Auburn, N.H.

By:

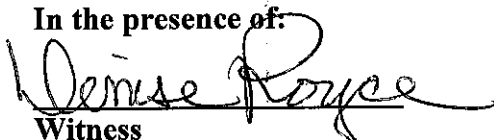


Board of Selectmen

Date:

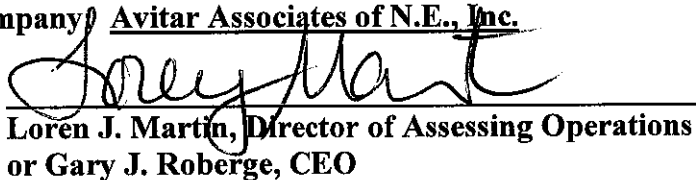
10/24/2022

In the presence of:

  
Witness

Company: Avitar Associates of N.E., Inc.

By:

  
Loren J. Martin, Director of Assessing Operations  
or Gary J. Roberge, CEO

Date:

11-4-22

**\*Bond Required by Town Please Check One & Sign Below: Yes ☐ No ☒**

**Additional Cost of \$3,280**

**New Total, If Bond Required \$85,300**

Witness

By:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Auburn, Board of Selectmen

Date:

\_\_\_\_\_

## **AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT**

<b><u>ID</u></b>	<b><u>EMPLOYEE</u></b>	<b><u>AVITAR POSITION</u></b>	<b><u>NH DRA CERTIFICATION</u></b>
GR	Gary J Roberge	CEO, Sr Assessor	
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
DW	David Woodward	Assessor/Supervisor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
ER	Evan Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
KC	Kerry Connor	Assessor	Certified Property Assessor
JD	Jaron Downes	Assessor	Certified Property Assessor
MN	Monique Newcomb	Assessor	Certified Property Assessor
BH	Brian Hathorn	Assessor	Certified Property Assessor
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
RW	Robert Weeks	Building Data Collector	Certified Building Measurer & Lister
TM	Tim Beers	Building Data Collector	Certified Building Measurer & Lister

# ***SECTION 1***

## **C. PERSONNEL & QUALIFICATIONS**



## **PERSONNEL WHO CONTRIBUTED TO THIS PROJECT**

<b><u>ID</u></b>	<b><u>EMPLOYEE</u></b>	<b><u>AVITAR POSITION</u></b>	<b><u>NH DRA CERTIFICATION</u></b>
GR	Gary J Roberge	CEO, Sr Assessor	
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
JD	Jaron Downes	Assessor	Certified Property Assessor
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant

DRA certification can be verified online at the State of NH DRA website at [www.nh.gov/revenue](http://www.nh.gov/revenue) as the Department of Revenue approve and certify all assessing personnel in the state.



# ***SECTION 1***

## **D. DATA COLLECTION**





## **I. Introduction to Data Collection**

The task of the Measurer and Lister or Data Collector, as we refer to them, is to collect data pertaining to:

- Square footage
- Exterior and interior characteristics
- Overall quality and condition of all building and land

Data Collectors are extremely important and are an integral part of the revaluation process. The data collected by the Measurer and Lister is used to establish the fair market value of properties for ad valorem taxation. Therefore, it is critical that such data be collected accurately and consistently to the best of their ability. The degree of accuracy obtained will directly reflect the overall quality of the individual appraisal, as well as the entire town wide revaluation.

In many instances, it is only the Data Collector whom the homeowner meets. Their ability to be courteous and professional lends credibility to the entire job. Conversely, a nonprofessional and discourteous attitude will create a very negative atmosphere throughout the town and promote distrust, as such, it is not tolerated.

Our staff is well trained, most with numerous years of experience. They are trained to measure and list all physical information, as well as note abnormalities in building or land condition for the Appraisal Supervisor's use on final review. Not all items noted or measured will directly impact value, but are noted for consistency and accuracy. A picture of the building, waterfront or view may be taken at this time to be attached to the assessment record card.

All personnel carry Company ID badges and their vehicles are marked with signs "Municipal Assessor". The Town Hall staff and/or the Police Department are notified of all staff working in the town and maintain the identity of and vehicle registrations for each employee.



## **II. Data Collection Form = DCF**

The DCF document is a form onto which all information about the parcel is written. Each designated lot on a tax map should have a corresponding DCF. If a DCF is lacking for a lot, one is created.

### **Map - Lot - Sublot: Owner - Location - City - State**

This information is important and serves to identify the lot, location and corresponding owner. This information is supplied by the town, generally in the form of computerized labels which are transferred to the DCF. When in the field, it is very important to determine if the information written on the label is accurate. If there are any discrepancies, it is noted on the DCF. Mapping and ownership problems must be identified and it is the town's responsibility to resolve these discrepancies. If information is missing, accurate information is obtained so that the label is complete.

In addition to map and owner information, a special code or account number may occasionally be found on the label and is used by the town. Original DCF's should not be destroyed. If a new one is needed, it is stapled behind the original. This will eliminate the possibility of errors being made when copying the label information onto the new DCF.

### **Date - Book - Page - Grantor - Q/U - Code - Sale Price**

This section is used to describe recent sale information when available. When it exists, it is verified and noted on the DCF with a code of "VBO" meaning Verified by Owner. If no sales exist, we question the homeowner as to how long they have owned the property, if less than three years, sales information is obtained from the owner.

During our introduction to the property owner, we include the following or something similar:

Approximately when was the home built and how long have you owned it?

If they are new owners (within the past three years), we request and write down the date of the purchase, from whom the home was purchased, and whether or not other items were included in the sale such as boats, furniture, beach rights, if near water, etc. and if changes were made to the property after the sale which are noted appropriately.

**ARMS LENGTH SALE** = Willing seller and willing buyer, both of whom are knowledgeable concerning all the uses of the property and having no previous relation and neither are under any undo duress.

It is indicated on the DCF if any information relative to the sale or other circumstances causing the selling price to be abnormally high or low is known.

It should be noted that some property owners may be reluctant to offer information regarding their purchase, as such; it is not always noted on the DCF.

## History

This section is for the date, the assessor's initials, the reason they were there and the action taken. Listed below are codes of various actions. Characters one & two are the initials of assessor/lister, three is why they were there and four is the action taken.

ie: "04/04/2007 JDVL" indicates that Jane Doe visited the property on April 4, 2007 for the update and measured and listed the property.

### Third Character/Why

A = Abatement/Appeal

C = Callback

H = Hearing

P = New Construction/Pickup

S = Subdivision

T = Town/Taxpayer Request

U = Update

V = Verification Process

### Fourth Character/Action

E = Estimate

L = Measure & Listed or just listed after a previous measure/or used on vacant property to prevent a future unnecessary list letter.

M = Measure Only

R = Reviewed

X = Refusal with notes

### Used with 3<sup>rd</sup> Character H only

C = Change used w/Hearing Only

N = No Change used w/Hearing Only

INSP - System Applies to Properties Selected for Data Verification in either the Random Select Process or Block Formation Process.

## **ACTIONS**

**E = ESTIMATED** - Interior characteristics are estimated when entry is not possible, either now or in the future. Some common reasons for estimating interiors are:

- Attempted to obtain a list at two different times and no one has been present.
- Homeowner has refused to allow interior inspection or to give the information about the interior that was requested or information given was questionable.
- Abandoned buildings.
- Posted properties.

**L = LISTED** - A person (not necessarily a homeowner) was asked questions about the property, and a walk through of the entire dwelling was made. If the owner refuses to help, by not allowing an interior tour or requesting us to leave the property, all such information is clearly noted on the DCF.

**M = MEASURED** only.

**R = REVIEWED** - Generally there for an abatement, appeal, or comparable research and review of property information, refers to exterior review only.

**X = REFUSED** - Homeowner or person talked to at the property has refused to:

- Allow the building to be measured.
- Allow a walk-through of the home.
- Or, requested to leave the property.

It should be noted that these codes apply only to property visits performed as part of this update.

## **LISTING THE PROPERTY**

### **Commercial & Industrial (C/I) Properties**

If the Mass Income Approach to value is employed, each C/I property must be visited to determine the appropriate category the property fits in, (ie., retail, offices, apartment, etc.). Because this process is subjective, the Supervisor is the control and determines how each property compares to the average in that category of properties. Each property must further be defined within the category to determine its building and location modifiers (average, good, poor, etc). Properties are rated relative to their category of property. For example, a good location for a retail business may not be a good location for an apartment or vice versa and the Supervisor must compare each C/I property to the average for that category of property and determine if the property reviewed is better or worse than the average.

## **LISTING THE PROPERTY**

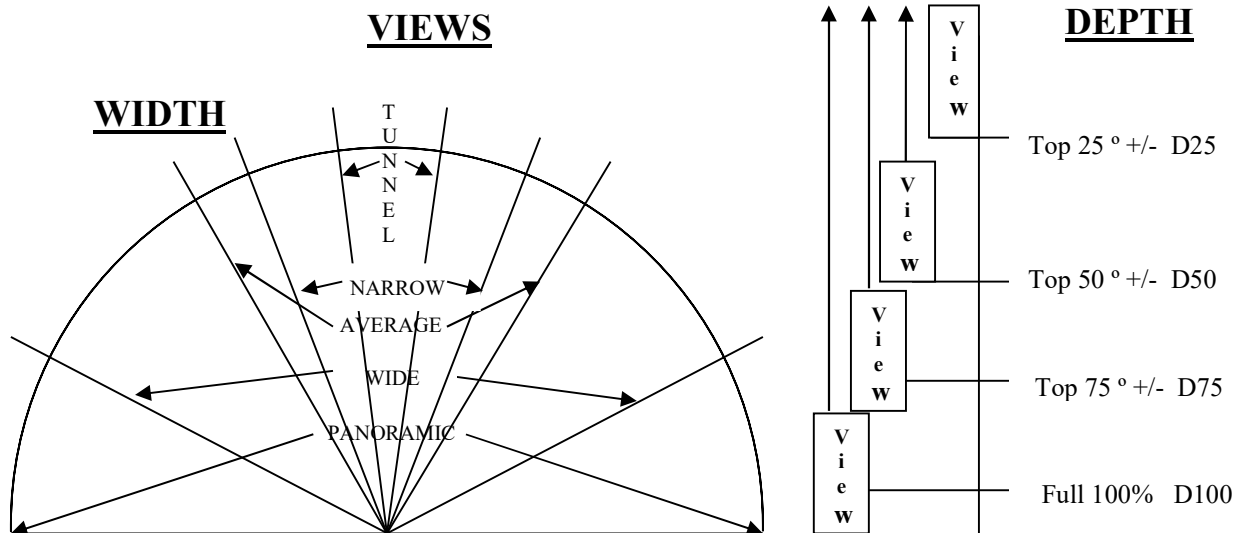
### **Building Site & Land Topography Description**

Undeveloped/Wooded	A tract of land that is not improved with water, septic (or sewer) or electric.
Undeveloped/Cleared	Same as undeveloped wooded, but an area that could be a house site is cleared of trees or is a field.
Natural	Often found on seasonal/camp style properties and at times, on some year round homes. Typically, have little to no landscape features.
Fair	Normally lacks lawn area and due to limited site conditions like topography, may have undesirable site, normally below average lacking landscape.
Average	Typical landscaping features consisting of lawn area and some typical ornamental features such as, trees or shrubbery or minor garden/flower beds.
Good	Typically consists of nice lawn area, desirable ornamental features such as trees, shrubbery or garden/flower beds or minor amounts of stonewalls, walkways or lighting.
V. Good	Typically nice landscaped lawn and ornamental shrubbery professionally designed or a non-professional well designed layout, with some or all of the above.
Excellent	More expansive or manicured lawn areas and ornamental shrubs and trees or contain stonewalls or stone walkways or pond areas in a generally well laid out professional looking design.
Best	Extensive manicured lawn areas which include a combination of extensive trees/shrubs, well laid out gardens/flower beds and stonewalls and/or stone walls and/or pond areas in a well designed professional looking landscape.

Topography – Applied to the total area noted on the landline so if for example land line 1 has 2 acres and the home site is level but the backyard has rolling areas, the topography may be listed as a “blended” mild for that area.

Level	Flat, no hills, little to no ups or downs.
Mild	Mostly level topography with minor slopes and/or very gentle rolling topography.
Rolling	Typically rolling terrain with ups and downs or terraced areas or minor grade changes.
Moderate	Can have level areas, but predominately sloping topography which can be typically overcome by development, but costs are typically higher. Slopes can be readily walked and most people typically could control themselves if they fell on the slope.

Steep	Typically highly sloping terrain, but not as severe as severe slopes. Development costs are typically higher, but developable with added costs. Generally difficult to walk, but can be safely walked with care.
Severe	Typically extreme sloping topography that would normally be viewed as unbuildable due to extremely high site costs for well, septic, driveways and home site creation. Typical person would not be able to walk or climb easily.
<u>Driveway</u>	Gravel/Dirt; Nat/Grass; Paved; Undeveloped.
<u>Road</u>	Gravel/Dirt; Paved; Undeveloped.



<b><u>SUBJECT *</u></b>	<b><u>DISTANCE</u></b>	
LAK Lakes	CLS (or NER)	Close or Near – trees are visible & distinguishable
MTS Mountains	DST	Distant – you know there are trees but they are not distinguishable
HLS Hills	EXT	Extreme – no visual ability to distinguish tree cover
PST Pastoral		
STR Streams/Rivers		
LMT Lakes & Mountains		

\*Descriptions can vary by town and are defined in the cost tables

View note samples: Noted as Subject/Width/Depth/Distance  
MTS/TUN/D75/DST  
(Tunnel View of Mountains 75% Deep, Far Away)

The factors applied are all listed and defined in *Section 9*.

## **LISTING THE PROPERTY**

### **Building Style & Normal Story Height**

#### **BUILDING STYLES\***

Ranch  
Mobile Home  
Cape  
Saltbox  
Gambrel  
  
Colonial/Garrison  
Raised Ranch or Split Level  
Tri-Level  
A-Frame  
Camp  
Conventional

#### **PREDOMINATE STORY HEIGHT**

One Story  
One Story  
1-1/2, 1-3/4 Story  
1-3/4 Story  
1-3/4, 2 Story/2.5 Story if greater than 1-3/4 but not quite 2 stories, will be listed as 2 story and will have a wall height (WH) depreciation noted to account for the fact it is not a full 2<sup>nd</sup> story.  
2 Story/2 Story with Overhang  
One Story w/Raised Basement  
Split-Level  
One, 1-1/2  
One Story  
1-3/4 - 2-3/4

\*Building styles are for descriptive purposes only and do not affect the value.



### **Story Height Explanation (See Story Height Examples)**

The story heights are based on the amount of floor space which has headroom for the average person, we use six (6) feet for this calculation. What this means is if the upper floor of a particular house has only 100 usable square feet as defined above, and the first floor area is 400 square feet, then the house will be classified as one (1) story with a finished or unfinished attic.

The critical thing to notice when listing the house is the amount of headroom available in the upper stories and the approximate floor space covered. Use of this method to classify story height will facilitate consistent story height classification. The story height of the main section of the building is used to establish the story height description of the structure.

**One Story (Typically – Ranch, Raised Ranch or Camp style buildings):** The living area in this type of residence is confined to the ground floor. The headroom in the attic is usually too low for use as a living area and is used for storage only; however attics are possible, providing about 25% of the first floor space.

**One & Half Story (Typically – Cape, Conventional or Saltbox style buildings):** The living area in the upper level of this type of residence is around 50% of the ground floor. This is made possible by a combination of high peaked roof, extended wall heights and/or dormers. Only the upper level area with a ceiling height of 6 feet or more is considered living area. Measurements are taken by holding the tape at the 6 foot height mark and then measuring across the building. The living area of this residence is the ground floor area times 1.50. Some homes may be classified with a half story but have less than 50% useable space and classified as ATU or ATF in the sketch.

**One & Three Quarter Stories (Typically - Cape, Conventional, Garrison & Gambrel style buildings):** The living area in the upper level of this type of residence is made from 65% to 90% of the ground floor. This is made possible by a combination of high peaked roof, extended wall heights and/or dormers. Only the upper level area with a ceiling height of 6 feet or more is considered living area. The living area of this residence is the ground floor times 1.75. See description on 1-1/2 stories for details on how to measure.

**Two Stories (Typically - Colonial, Conventional & Gambrel style buildings):** The living area in the upper level of this type of residence is 90% to 100% of the ground floor. The living area is the ground floor times 2.0.

**Split Levels (Typically - Tri-Level style buildings):** This type of residence has two (2) or (3) living area levels. One area is about four (4) feet below grade and the second is about (4) feet above grade and the third is above or right on top of one of these. The lower level in this type of residence was originally designed and built to serve as a living area and not a basement. Both levels have full ceiling heights. Another variation is an added third living area at or above ground level.

**Coding:** A three (3) character acronym coding system is used to classify areas and story heights of buildings. The following is the coding system and descriptions which is used in identifying areas of the sketch:

- ATF\*** ATTIC FINISHED - Access is through permanent stairs, normally no more than 25% of the total floor area and has 6 foot ceiling height.
- ATU** ATTIC UNFINISHED - No interior finish. (Same as above)
- BMF\*** BASEMENT FINISHED - Below grade and meets at least three of these four criteria: finished floors, finished walls, finished ceilings and heat.
- BMG** BASEMENT GARAGE - Generally sectioned off from the rest of the basement, but not a requirement.
- BMU** BASEMENT UNFINISHED - Known as cellar and is below grade, floor can be dirt or concrete.
- COF** COMMERCIAL OFFICE - Refers to office area in commercial buildings not built as offices, such as factories and warehouses.
- CRL** CRAWL - Basement having 5' or less headroom.
- CPT** CARPORT - A roofed structure generally with 1 or 2 walls and attached to the main structure.
- CTH** Cathedral ceiling area, this is where the ceiling height is greater than 12 feet.
- DEK** DECK - An open deck or entrance landing with no roof.
- ENT** ENTRANCE - Entrance Landing with no roof, 3x3 and larger, normally unable to place a chair and sit.
- EPF** ENCLOSED PORCH - Typically unheated & uninsulated area. May have small heater, finished walls, floors and ceilings, but is of seasonal use.
- EPU** COVERED BASEMENT ENTRY - All four sides are tight to weather, entrance to BMU, other than metal door (bulkheads).
- FFF\*** FIRST FLOOR FINISH - Living space with full ceiling height and finished interior.
- FFU** FIRST FLOOR UNFINISHED - Similar to FFF, but unfinished interior.
- GAR** GARAGE - A structure large enough to hold and store automobiles at grade level.
- HSF\*** HALF STORY FINISHED - Usually an upper level story with approximately 40% to 60% of floor area available and used for living space. (6 foot ceiling height).
- HSU** HALF STORY UNFINISHED - Same as HSF, but interior is unfinished.
- LDK** Loading Dock area. Raised platform of cement.
- OFF** OFFICE AREA - Finished area within home used primarily for business.
- OPF** OPEN PORCH - Roof structure with floor, but at least one (1) side is exposed to the weather. Screened porches are considered OPF's.
- PAT** Patio area of stone, cement, brick, etc.
- PRS** Piling driven into the ground or other material used to support a building off the ground. Normally found with camps or seasonal construction.
- RBF\*** RAISED BASEMENT FINISHED - Used on raised ranch (split entry) and Tri-Level homes or any building where 3 of the 4 walls or all 4 walls are 3' to 4' above ground, creating greater utility than a normal basement, or 1.5 or more walls with large windows providing good natural lighting in the basement, and walkout access.
- RBU** RAISED BASEMENT UNFINISHED - Same as RBF, but unfinished.
- STO** STORAGE - Unfinished area used for storage. Not easily converted to living space.
- SFA** SEMI-FINISHED AREA - Enclosed areas finished similar to living space, but not living space, such as indoor pool enclosures.
- SLB** SLAB - Foundation description where no basement or crawl space exist. Poured cement slab.

**TQF\*** 3/4 STORY FINISHED - A finished area with approximately 75% of floor area usable as living space.  
**TQU** 3/4 STORY UNFINISHED - Same as TQF, except unfinished.  
**UFF\*** UPPER FLOOR FINISHED - Upper floor living space with full ceiling height and finished interior.  
**UFU** UPPER FLOOR UNFINISHED - Same as UFF, except there is no finished interior.  
**VLT** VAULTED CEILING - Ceilings which are slanted or extended above the normal 8 feet, but less than 12 feet.

**\*Finished area is denoted by 3 or 4 finishes in a space – heat, floors, walls and ceilings.**

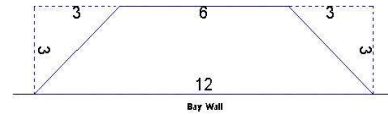
**Notes:**

- 1.) Attics - Attics are only classified if they are accessed by a permanent stairway. Attics which are accessed by pull down stairs or ladder are not assessed, but should be noted in the notes.
- 2.) Basements - Below grade areas with at least 5' or more headroom are considered basements. Areas with less than 5' of headroom are considered crawl space. A note should be made when access to the basement is from the outside of the home only. Usable basement areas should be measured, drawn and coded on the sketch. If basement areas are estimated, a note should be made of this estimate in the remarks section.
- 3.) Office Areas - Office areas should be measured and drawn on the sketch for all commercial buildings, not designed specifically for offices, ie. garages, warehouses, factories, etc.
- 4.) Cathedral Ceilings - Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.
- 5.) Vaulted Ceilings - Areas where the ceiling is pitched upward, not flat by about 2 to 5 feet, but less than one-story which is the typical height of a cathedral ceiling.

## Bay or Bow Window

A bay or bow window is a projection on the side(s) of a house which may or may not be considered a livable area. If the bay window(s) include usable floor space, it must be measured, drawn on the sketch at its actual location and properly labeled. Bay windows are most often angled and are drawn to scale on the sketch as they exist, plus a few extra measures as described below to allow for accurate area calculations.

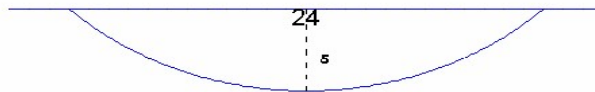
Only needed if different from other side



How to measure and sketch a bay window:

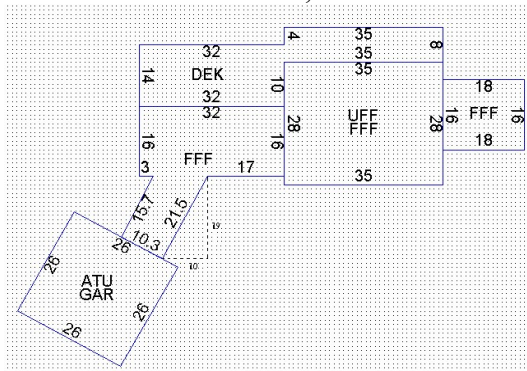
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

In the case of a **Bow window**, the same floor area requirements exist as with the bay window. However, measuring is a bit different. We need to know the depth of the window (5') and the length (24') to be able to sketch and calculate the area. In this case, the length from the point where the bow begins to where it ends is 24 feet. The altitude of the arc created by the bow, or the depth of the window, is 5 feet.



## Angles

Angles are a common type of measure that we come across in the field and it is crucial when measuring an angle to have enough written measurements on the sketch. The square footage on an angle cannot be computed if the appropriate measurements are not placed on the drawing. Create a right triangle on the ground where the hypotenuse is the building wall that is at an angle from the main structure, and then draw that triangle in your sketch giving all the measurements.



The two dashed lines form a 90° angle or right triangle with the building wall being the hypotenuse. Record all the dimensions accurately. With this information, the ATU/GAR addition and the FFF area can be drawn and calculated accurately.

## STRUCTURAL ELEMENTS

Structural elements describe exterior and interior characteristics of the house. The following is a description list of each structural element:

### **EXTERIOR WALLS**

*Two (2) entries possible, the 2 most predominate*

<b>ABOVE AVERAGE:</b>	Siding not otherwise described and reflecting better than average quality Vinyl shakes are denoted as above average.
<b>ALUMINUM SIDING:</b>	Same as vinyl, but with aluminum material, clapboard style siding made from aluminum.
<b>ASBESTOS SHINGLE:</b>	Typically the shingles are hard and brittle with noticeable grain or textured surface, non-flammable material that comes in 1x2 sections used in homes circa 1940 - 1960's.
<b>ASPHALT:</b>	Asphalt composition shingle, usually on modest housing.
<b>AVERAGE:</b>	Siding not otherwise described and reflecting average quality (for comparison purposes other average quality sidings include novelty, board & batten & clapboard). All forms of softwood.
<b>BELOW AVERAGE:</b>	Siding not otherwise described and reflecting less than average quality; ie: masonite, rough sawn lumber w/bark.
<b>BOARD &amp; BATTEN:</b>	Vertical boards with narrow wooden strips called battens covering the joists.
<b>BRICK ON MASONRY:</b>	A load bearing structural wall. Not brick buildings.
<b>BRICK ON VENEER:</b>	Brick veneer on wood or metal frame construction with wood sheathing.
<b>CEDAR OR REDWOOD:</b>	Most commonly found as vertical siding, or at various angles on contemporary style housing, also exist as very high grade clapboard or shingles can have knots on low side of cedar/redwood.
<b>CEMENT CLAPBOARD:</b>	Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.
<b>CLAPBOARD:</b>	Wood siding having one edge thicker than the other and laid so that the thick edge overlaps the thin edge of the previous board, not cedar or redwood, usually has knots.
<b>CONCRETE/CINDER:</b>	Concrete or cinderblock siding.

<b>DECORATIVE BLOCK:</b>	Cement block that is either fluted or has a rough finish which appears like it has been broken in half.
<b>GLASS/THERMOPANE:</b>	Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.
<b>LOGS:</b>	Logs that are not simulated log.
<b>MASONITE:</b>	Composite pressboard/fiberboard, if not maintained will show areas of rot. In some systems may be noted as below average.
<b>MINIMUM:</b>	Plywood. Subwall sheathing with tar paper cover as a permanent siding.
<b>NOVELTY:</b>	Denotes wood siding, generally found on camps, with or without sheathing underneath.
<b>PREFAB WOOD PANEL:</b>	A type of plywood siding of which there are unlimited varieties on the market. (T-111) Typically, a 4x8 sheets.
<b>PRE-FINISHED METAL:</b>	Enameled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.
<b>SOLID BRICK/STONE:</b>	Solid masonry walls; precast concrete panels.
<b>STONE ON MASONRY:</b>	Refers to various stone or stone veneers usually on a load bearing masonry wall.
<b>STUCCO:</b>	Stucco veneer on concrete, cinder block or wood.
<b>VINYL SIDING:</b>	Clapboards made of vinyl with various grades or qualities. Typical siding used in today's construction due to low cost when compared to cedar clapboard.
<b>WOOD SHINGLE:</b>	Shingles not of cedar or redwood, good quality shingles, but not above average.

## ***ROOF STRUCTURES***

<b>FLAT ROOF:</b>	Flat, no pitch to any direction.
<b>GABLE:</b>	A ridged roof with two pitches slopping away from each other.
<b>GAMBREL:</b>	A roof with two distant slopes on each side forming four roof planes.

<b>HIP:</b>	A roof that rises by inclined planes from all four sides of the house to one common ridge or point.
<b>IRREGULAR:</b>	Otherwise not described and having many different angles, shapes and slopes, i.e. bow style roof.
<b>MANSARD:</b>	Similar to hip roof, but having a flat area on the top or changes the pitch of incline part way.
<b>SALTBOX:</b>	Essentially the same as a gable roof, but one of the two slopes is much longer than the other.
<b>SHED ROOF:</b>	Single direction sloping.

### ***ROOF COVER***

<b>ASBESTOS:</b>	Shingles of rigid fireproof asbestos. This is typically laid in a diamond pattern. It is very brittle and used in homes circa 1940-1960's.
<b>ASPHALT:</b>	Standard type of shingle used today. It can be single or three tab. Including Architectural style shingles.
<b>CLAY/TILE:</b>	Terra Cotta roofs that are not typically found in New England.
<b>CORRUGATED COMPOSITION:</b>	It is typically, in 4'x8' sheets. This includes Anjuline panels.
<b>HIGH QUALITY/COMPOSITION:</b>	This is a newer roof that is typically found on higher priced homes. The material can be made with almost any material. Pressed or formed to look like slate or shake. Life expectancy is 50 years.
<b>METAL/TIN:</b>	Tin or metal covering, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.
<b>PREFAB METAL:</b>	Modified corrugated metal panels that are one piece which run from ridge to soffit. These are either nailed or screwed.
<b>ROLLED COMPOSITION:</b>	Typically a felt saturated with asphalt and granule stones on the surface. It comes in a roll. Good for low/flat pitch roofs.
<b>RUBBER MEMBRANE:</b>	A thin sheet of rubber seamed together. Typically found on flat roofs. It is typical for commercial/industrial buildings.

<b>SLATE SHINGLES:</b>	Rectangular pieces of slate, each overlapping the other.
<b>STANDING SEAM:</b>	Heavy gauge metal roofing that “stands up” at seams about 2", every 6-8 inches in an upside down cone fashion with a 50 year life.
<b>TAR/GRAVEL:</b>	A flat or very low pitched roof coated with tar material and then covered by a uniform crushed gravel material. This is normally seen on commercial/industrial buildings.
<b>WOOD SHINGLES:</b>	Wood shingle or shake. Wood shakes have random thicknesses as they are hand split.

### ***INTERIOR WALLS***

*Two (2) entries possible, choose the 2 most predominate*

<b>AVERAGE FOR USE:</b>	Is generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.
<b>DRYWALL:</b>	A rigid sandwich of plaster and paper.
<b>MASONRY/MINIMUM:</b>	Cinder block or concrete form/or studs, no finish.
<b>PLASTER:</b>	All plaster backed by wood lattice attached to the studs.
<b>PLYWOOD PANEL:</b>	4' x 8' plywood panel sheathing comes in many grades and styles.
<b>WALL BOARD:</b>	Composition 4' x 8' sheets, such as Celotex, typically found in manufactured homes, low quality, typically 1/8".
<b>**WOOD/LOG:</b>	Tongue & groove construction, logs, wainscoting.

*\*\*Custom Wood is now being called Wood/Log. Custom Wood was meant and used to mean solid wood interior, and the term custom was improperly used. As such, it is being corrected, the term custom wood and wood/log are synonymous, interchangeable and carry the same value. The overall quality grade of the house accounts for various wood and design qualities.*

### ***HEATING FUEL***

<b>ELECTRIC:</b>	Baseboards or geothermal.
<b>GAS:</b>	LP or propane gas - these can be identified by LP gas which has a meter on the side of the house or propane gas will have a large tank on or in the ground.



<b>OIL:</b>	May be identified on the exterior by the presence of oil filler pipes, kerosene or K1 are also fuel oil.
<b>SOLAR:</b>	Solar panels can be viewed on the roof area.
<b>WOOD/COAL:</b>	Chosen only if there is no conventional heating system. Wood stoves only. (Such as in camps, cottages).

### **HEATING TYPE**

<b>CONVECTION:</b>	Heat transfer through dispersion. (Wood stove/monitor or Rinnai type heat).
<b>FORCED AIR DUCTED:</b>	Series of ducts throughout the house, for hot air to be blown through.
<b>FORCED AIR NOT DUCTED:</b>	Has blower to blow heat through one vent, no duct work in the house.
<b>GEOHERMAL HEAT:</b>	Listed as electric under heat fuel and heat pump under heat type.
<b>HEAT PUMP:</b>	Electric unit which provides forced air heat, usually combined with central air conditioning. Newer heat pump units being installed are valued similarly and will be adjusted to account for the percentage of the home that is cooled, ie 25%, 50%, 75% or 100%.
<b>HOT WATER:</b>	Forced hot water through baseboards.
<b>NONE:</b>	No heat.
<b>RADIANT ELECTRIC:</b>	Electric baseboard, typical electric heat, oil heat supplied through floors, panels in the walls or ceilings.
<b>RADIANT WATER:</b>	Hot water heat in the floors by tubing under flooring with hot water through them.
<b>STEAM:</b>	Radiators.

### **INTERIOR FLOORING**

*Two (2) may be chosen, the two most predominant are listed.*

<b>AVERAGE FOR USE:</b>	Is generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.
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<b>CARPET:</b>	Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.
<b>CONCRETE:</b>	Concrete slab usually commercial or industrial.
<b>HARD TILES:</b>	Quarry, ceramic tiles or polished and/or stamped concrete.
<b>HARDWOOD:</b>	Generally oak, cherry, maple, birch, bamboo or ash woods.
<b>LAMINATE/VINYL:</b>	A laminate wood look floor that is very durable. Often goes by brand name Pergo. This also includes higher grade vinyl floors, ie, tongue & groove planks.
<b>LINOLEUM:</b>	Refers to all forms of linoleum type products of various designs and shapes. Typically sold in rolls or sheets.
<b>MINIMUM PLYWOOD:</b>	Plywood subfloor or underlayment.
<b>PARQUET FLOORING:</b>	Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.
<b>PINE OR SOFTWOODS:</b>	Pine or softwood boards covering floor area.
<b>VCT:</b>	Vinyl composition floor tile is a commercial grade vinyl tile found typically in schools or commercial buildings.

### ***NUMBER OF BEDROOMS***

Bedrooms should be counted considering the resale value, rather than the homeowner's personal use of the rooms. For example, if you go upstairs and find three (3) rooms and a bathroom and the owner says there are only two (2) bedrooms, the other room is used as a library, sewing room, office, etc., then for our purposes, that third room is a third bedroom. One must be careful because libraries, offices and sewing rooms can be legitimate depending on the location in the house and access. Presence of a closet space generally is reason to classify as a bedroom(s). However, it should be noted that a closet is not the only measure to determine, ie: many homes had no closets in the bedroom, yet they are still classified as bedrooms. Below grade (basement level) bedrooms are not generally counted in bedroom count unless the bedroom has 2 means of ingress/egress. Generally, just noted i.e., did not pick up (DNPU) 1 bedroom in basement.

## ***BATHS OR BEDROOMS***

Count the physical number of rooms and total fixtures. For bathrooms, enter the number of rooms and under fixtures, enter the total number of fixtures found in the bathroom(s). A fixture is a bath, sink, shower, urinal, bidet, Jacuzzi tub, etc.

### **\*Commercial Baths**

0 = None

.5= Minimum

1 = Below average for use

2 = Average for use

3 = Above average for use

4 = Extensive for use

\*This is used on commercial properties that lack bedrooms, ie an apartment building would list total bedrooms and total baths but a school would be noted using commercial bath description.

## ***GENERATORS***

Number of units found and denoted in the building section. Notes on size and model should be made.

## ***EXTRA KITCHEN***

Number of kitchens that exist beyond the first/main kitchen in the home. This is normally seen in in-law apartments or additional living areas. Note the number of full kitchens found in the building. Be cautious of in-law type setups that do not have a full kitchen but maybe some kitchen components.

## ***AIR CONDITION SYSTEMS***

Room air conditioners are not considered, unless permanently built in.

**NO:** None exist, or only room units are present.

**YES:** Normally a large compressor found outside with complete duct work throughout house or parts of the house, sometimes combined with a heat pump.

If a permanent wall unit is found, it will be noted as central air and an estimated percentage of the cooled area will be noted, ie 25%, 50%, 75% or 100%.

## ***NUMBER OF STORIES***

The number of stories should be identified and noted on the DCF upon measuring. The number of stories will be further adjusted for accuracy, if needed, upon listing or review. If the building has multiple story heights, the area with the most square footage should determine the overall story height classification. However, each section of the house should be correctly labeled as it exists on the sketch.

## ***QUALITY ADJUSTMENT***

Quality adjustment refers to the overall quality of construction, marketability and desirability of the property. This is determined by the Assessors Supervisor, the data collector may question it to the Supervisor based on his/her visual but only the Supervisor can change.

Defined as:	B5 = Average -50%	A3 = Average +30%
	B4 = Average -40%	A4 = Excellent
	B3 = Average -30%	A5 = Excellent +10%
	B2 = Average -20%	A6 = Excellent +20%
	B1 = Average -10%	A7 = Excellent +40%
	A0 = Average	A8 = Excellent +60%
	A1 = Average +10%	A9 = Luxurious
	A2 = Average +20%	AA = Special Use

## ***CONDITION***

Condition relates to the primary structures condition relative to the year built listed as:

Excellent | Very Good | Good | Average | Fair | Poor | Very Poor

This is also where depreciation is accounted for. Depreciation is defined as a decrease or loss in value because of wear, age, location or other causes.

Defined as:

Functional - Based on problems with design, layout and/or use of building, i.e. bathroom between 2 adjacent bedrooms with no hallway access to bathroom. Bedroom through bedroom access, very low ceiling, chimney through middle of the room.

Economic - Based on factors influencing value that are external to the building and beyond the owner's control, i.e. house is situated close to a nightclub, airport, dump, sand & gravel pit or any unsightly property.

Physical - Poor physical condition above and beyond the normal wear and tear, i.e. severe water damage, fire damage, rotted window sills, bouncing, cupping or crowning floorboards, sagging ceiling or floor.

The percentage applied to depreciation is calculated based on the severity of the issues as noted by the data collector. The Supervisor makes this determination based on the notes of the data collector. The reason for the depreciation, i.e. next to gravel pit, should be listed in the notes section with the appropriate adjustment in the depreciation section. Typically, physical depreciation relates to the cost to cure the problem.

## ***EXTRA FEATURES & OUTBUILDINGS (XFOB)***

Extra features and outbuildings - in general, XFOB's refer to structures that are not attached to the principal building with the exception of fireplaces found in the home as they may be listed here or in the building section. XFOB's must be:

- a. Identified.
- b. Measured - (length & width).
- c. Units or quantity (how many) identified (when length & width not used).
- d. Condition - noted as a percentage.

**IGP - IN GROUND POOL** - There are many different sizes of IGP's and all will need to be measured accurately. Pools may be of irregular shapes such as kidney bean. A kidney bean shape IGP should be measured on its longest length and its average width and noted as such.

**AGP - ABOVE GROUND POOL** - AGP's are measured and assessed starting at 18' diameter. AGP's less than 18' in diameter (or less than 250 square feet) are not assessed, but should be measured and noted on the card. Softpools are not measured, but should be noted.

Common AGP diameters and AREA calculators for round pools.

<u>Diameter</u>	<u>Area (Units)</u>	<u>Length</u>	<u>Width</u>
18'	254	18'	14'
20'	314	20'	15'
22'	380	22'	17'
24'	452	24'	18'
27'	572	27'	21'
28'	615	28'	22'

AGP's that are rectangular are measured on their longest length & widest width.

**SHEDS** - All sheds are measured. An average new shed should have a condition of 100%. If of very good quality, increase or decrease if in poor condition.

**DECK** - Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.

**SOLAR PANELS** - Can be of the photovoltaic (PV) (electric type) or Hot Water (H2O). Identified by type, location, # of panels and age, if available. Atypical size & physical condition should be noted.

## **SOLAR PANELS**

Market data suggests solar panels contribute to market value. Government and other incentives commonly available to the property owner are taken into consideration when developing the initial assessed value. Industry representatives suggest that newly installed panels have a life expectancy of at least 25 years, so the following depreciation schedule is used with a floor factor of 25%:

<u>Age</u>	<u>Condition Factor</u>
1-5 Years	100
6-10 Years	85
11-15 Years	70
16-20 Years	55
21-25 Years	40
25+ Years	25

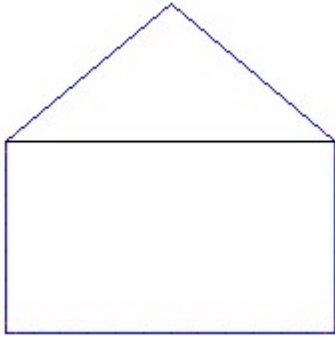
It should be noted that Solar Panels may have differing condition factors to account for atypical sizes or noted physical condition issues.

All XFOB's are measured with the exception of the following:

1. Childs playhouse
2. Tree houses
3. Ice or Bob houses
4. Bulkheads - metal doors covering the entrance to the basement
5. Dog houses
6. Fire escape platforms
7. Handicap ramps
8. Metal storage boxes (or trailer bodies) on residential property
9. Outhouses

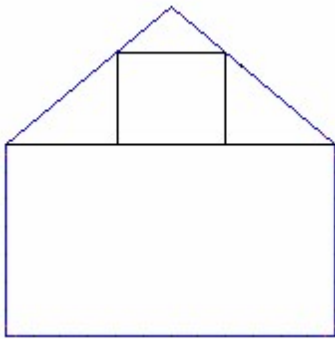
All XFOB's not picked up should still be noted. ie, DNPU treehouse

## STORY HEIGHT EXAMPLES



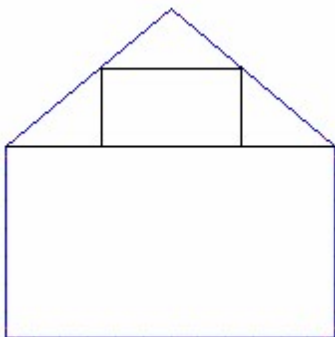
### **1 STORY FRAME**

Ranch - Camp or comparable structures. No second floor or attic space.

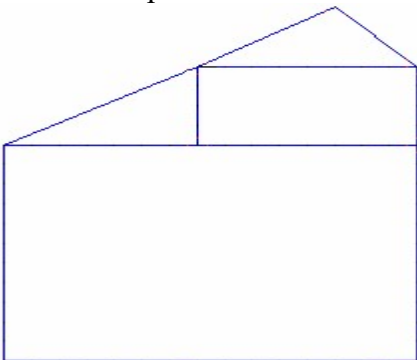


### **1 STORY FRAME & ATTIC**

Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Noted in story height as 1-1/2 story.



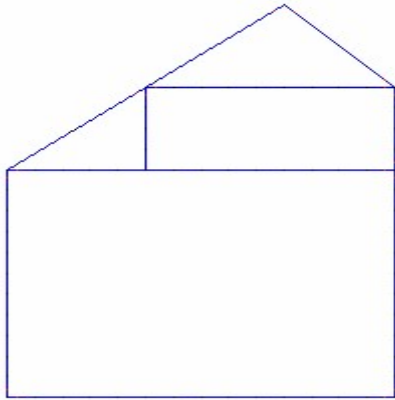
Example A



Example B

### **1-1/2 STORY FRAME**

Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered upper floor area. *See Example A & B Left*

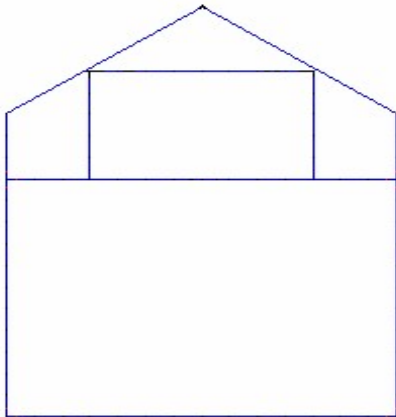


Example A

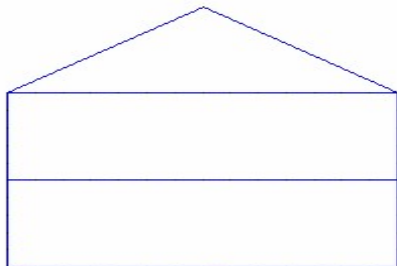
### **1-3/4 STORY FRAME**

Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.

*See Example A & B Left*

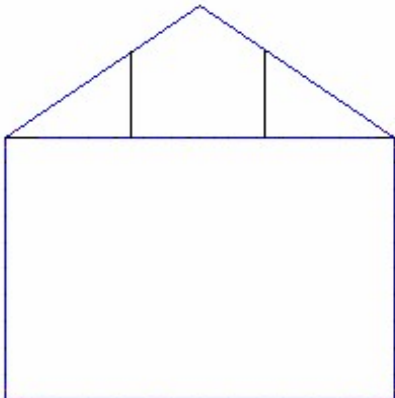


Example B



### **2 STORY FRAME**

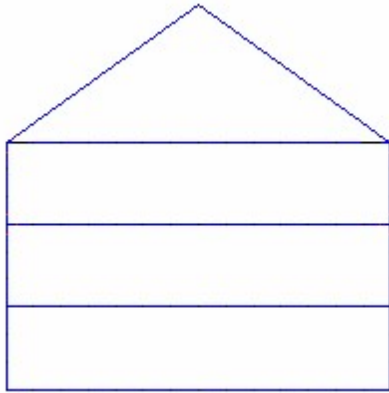
Side walls fully perpendicular. Slopes in ceiling do not interfere with total use. Full ground area carried to second floor, have 6' or greater ceiling height.



### **2 STORY FRAME & ATTIC**

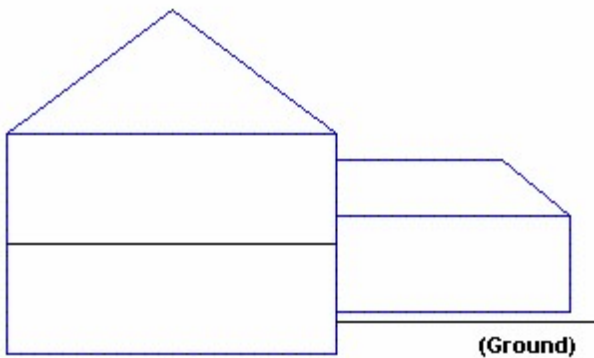
Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3<sup>rd</sup> floor attic area. Noted as 2.5 stories in story height.



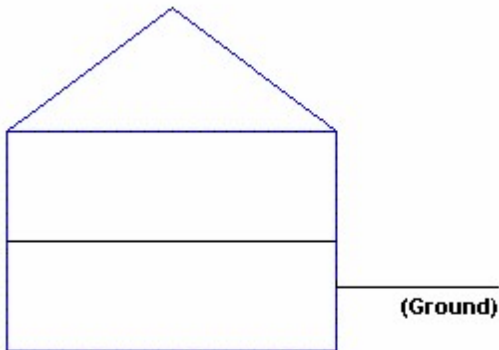


### 3 STORY FRAME

All floors perpendicular walls, equal useable living space on all three floors.



**Tri-level** - 2 story type structures with entrance midway between the two, with an addition at a different level, usually between the other two. One level 4' below grade, one on grade and one 4' above grade.

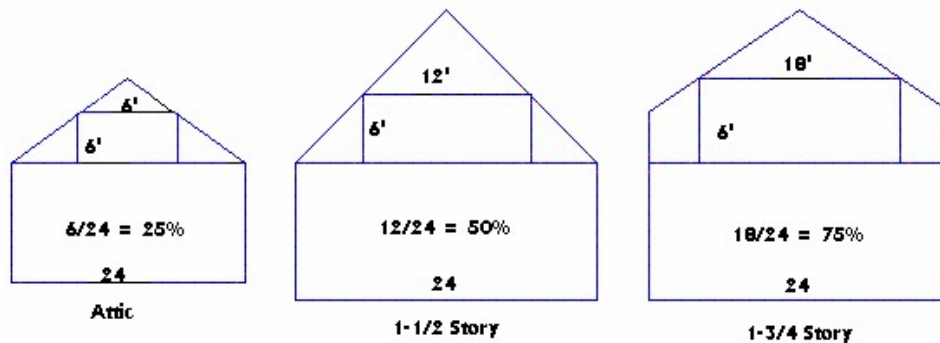


**SPLIT ENTRY** - one story Raised Ranch Style Home ½ of lower floor foundation exposed.

There are two (2) methods to determine story height other than visually:

- 1.) This method is the most accurate way to determine story height. When entry into the home is obtained, the data collector will measure across the ceiling at approximately 6' in height (in the upper story(ies)). This measurement will determine the upper story liveable area and from this a story height may be obtained.

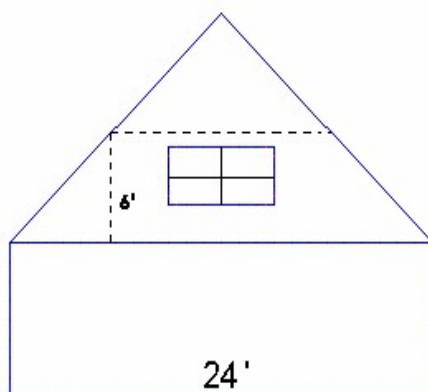
Example: Method 1



- 2.) This method may be utilized when entry into the home has not occurred. This method will give you a rough idea of the story height.

Run an imaginary line thru the upper part of window(s) to where it would meet the roof line. Run a second imaginary line down from this point. The distance from the side of the house to this second imaginary line is measured. Double this measurement to account for this distance on the other side. This represents non-livable area.

Example: Method 2



Computation:

$6 \times 2 = 12$  (12' total non livable space)

$24 - 12 = 12$  (12' total living space)

$12/24 = 50\% = \text{Half Story}$

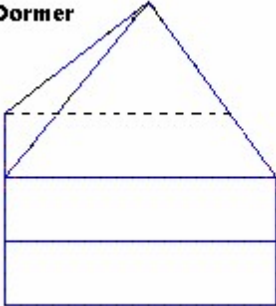
\*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

## Dormers

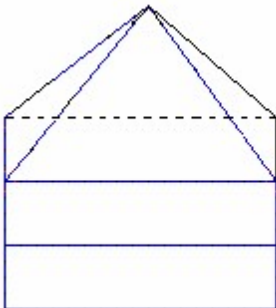
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

### EXAMPLES:

**Dormer**



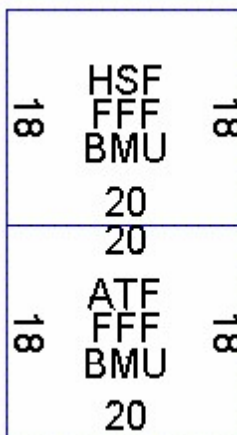
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

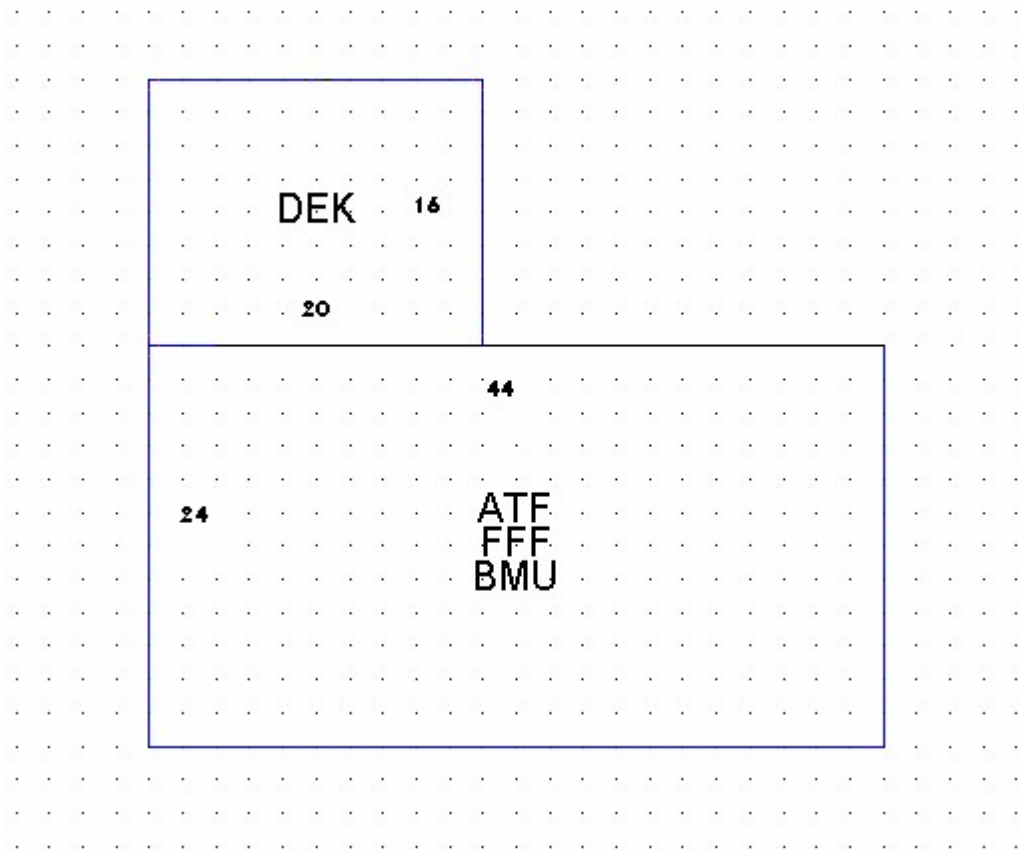


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

In some cases, the dormer may be only half way down the side of the house. In this case, show the location of the dormer on the sketch with proper story height labeling.

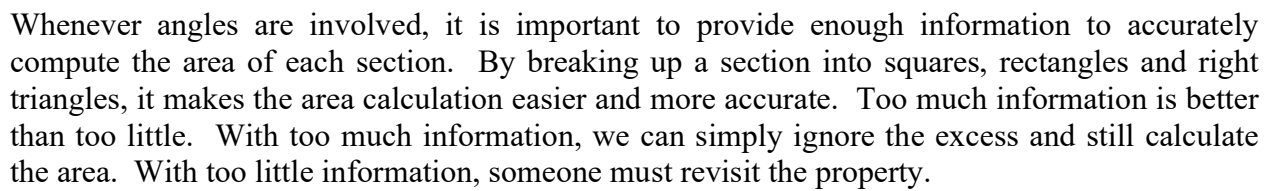
Represents dormer addition



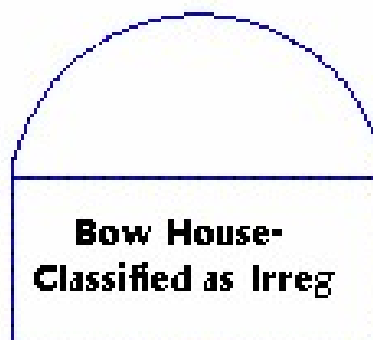
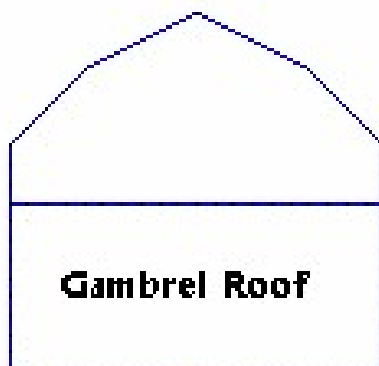
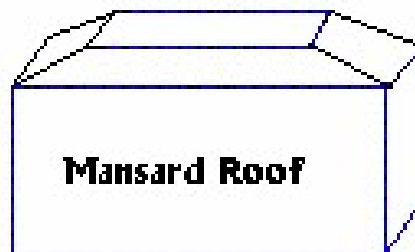
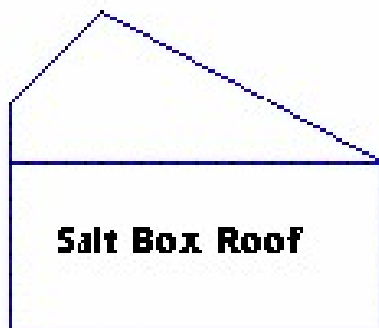
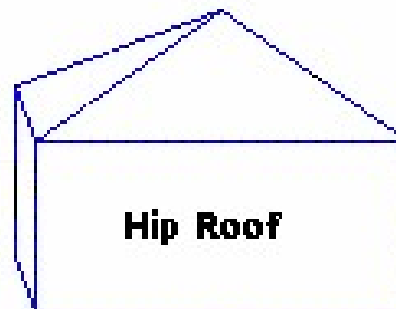
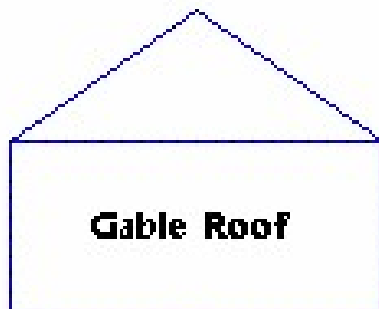
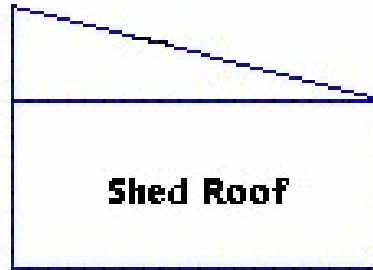
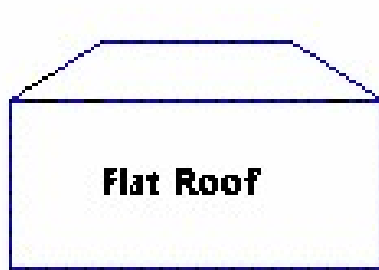


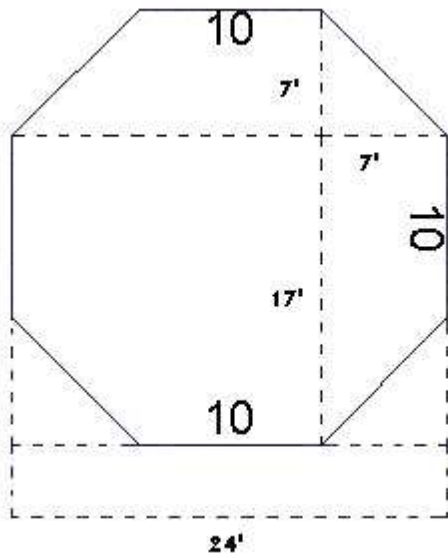
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



## ROOF TYPES





(Only one set is needed when the other angles are the same).

When measuring an octagon, getting interior measurements are critical. However, one can compute the necessary measurements by taking a few extra exterior measurements, as indicated. Then when entry is obtained, the interior measurements can be made to verify the area.





# ***SECTION 2***

## **PRIOR DRA GENERAL STATISTICS**



## **Prior Sales Analysis Information**

The following data is provided to show the sales ratio and coefficient of dispersion for the town as a whole, as well as the land only strata and the land with buildings strata, as computed by the Department of Revenue Administration, Property Appraisal Division from the most recent report. This shows the condition of the local assessment equity or the lack thereof and the reason a valuation anew is being done. This equalization study by the NH DRA is used to equalize municipal total valuations across the state, as well as determine the local level of overall assessments as compared to local sales activity. It is a thorough analysis and study of the local sales and assessment data performed with assistance from the municipality. As such, it is a good indicator of the condition and quality of the local assessments of the prior year.

*Acceptable standards/guidelines, as published by the NH Assessing Standards Board*

<i>Assessment to sales ratio:</i>	<i>90% to 110%</i>
<i>Coefficient of Dispersion (COD):</i>	<i>Not Greater Than 20</i>
<i>Price Related Differential (PRD):</i>	<i>.98 to 1.03</i>
<i>Difference between Strata:</i>	<i>5%</i>
<i>Strata:</i>	<i>Land only</i>
	<i>Residential Land &amp; Buildings</i>
	<i>Commercials</i>
<i>Confidence Level:</i>	<i>90%</i>

## **DRA PRIOR YEAR RATIO RESULTS**

The following prior year ratio statistics, developed by the NH DRA, are being provided at the request of the NH DRA. This information is not part of the contract or scope of services. It is historic, not current data and has no bearing or use in this revaluation. The writer accepts no responsibility for the accurate meaning or use of this data.

**Ratio Study Year 2022**

<b>Overall Median Assessment to Sales Ratio:</b>	<b><u>65.9</u></b>
<b>Coefficient of Dispersion:</b>	<b><u>12.2</u></b>
<b>Price Related Differential:</b>	<b><u>1.06</u></b>

	<b><u>Ratio</u></b>	<b><u>COD</u></b>
<b>Residential Land Only Sales:</b>	<b><u>N/A</u></b>	<b><u>N/A</u></b>
<b>Residential Improved Sales:</b>	<b><u>65.9</u></b>	<b><u>10.2</u></b>
<b>Commercial Land &amp; Building Sales:</b>	<b><u>N/A</u></b>	<b><u>N/A</u></b>

\*N/A indicates not large enough sales sample to report.



# ***SECTION 3***

## **VALUATION PREMISE**

- A. THREE APPROACHES TO VALUE  
HIGHEST & BEST USE**
- B. ZONING**
- C. TOWN PARCEL BREAKDOWN**
- D. TIME TRENDING**
- E. NEIGHBORHOOD CLASSIFICATION**
- F. BASIC MASS APPRAISAL PROCESS**
- G. ASSUMPTIONS, THEORIES &  
LIMITING FACTORS**



## **A. Three Approaches to Value**

**Income:** The “value” of real estate represents the worth of all rights to future benefits which arise as a result of ownership. An investor purchases property for the benefits (income) that the property is expected to produce. Expectation of receipt of these benefits provides the inducement for the investor to commit his own funds as “equity capital” to ownership of a piece of real estate. The value of the property depends on its earning power. The Income Approach to Value is a method of estimating the present value of anticipated income benefits. This process of discounting income expectancies to a present worth estimate is called “capitalization.” This present worth estimate, the result of the capitalization process, is the amount that a prudent, typically informed purchaser would be willing to pay at a fixed time for the right to receive the income stream produced by a particular property.

In mass appraisal, the income approach is generally of limited use as it requires the property owners to provide income and expense information that, for the most part, they are unwilling to provide and do not have to provide by law. When it is provided, it is almost always with the stipulation that the information be kept confidential. For the above reasons, the income approach is mostly used as a general check against the sales cost approach used in mass appraisal work based on published averages for various property types. Although held confidentially, when income data is provided, it will be considered and noted on the property record card. The Income Approach to value was not utilized for the above-stated reasons.

**Sales:** The Sales Approach to Value is a method for predicting the *market value* of a property on the basis of the selling prices of comparable properties. Market value in the context of this approach means the most probable selling price under certain terms of sale or a sale for cash or the equivalent to the seller with normal market exposure.

**Cost:** The Cost Approach is that approach in appraisal analysis which is based on the proposition that the informed purchaser would pay no more than the cost of producing a substitute property with the same utility as the subject property. It is particularly applicable when the property being appraised involves relatively new improvements which represent the highest and best use of the land or when relatively unique or specialized improvements are located on the site and for which there exist no comparable properties on the market.

In the “Cost Approach,” the property to be appraised is treated as a physical entity, separable for valuation purposes into site and improvements.

Although the three-approach system has become widely used, the Sales Approach is clearly the central, if not the only relevant approach in estimating the value of some types of properties. The rationale of the Sales Approach is that a purchaser will usually not pay more for a property than he would be required to pay for a comparable alternative property (*principle of substitution*). Furthermore, a seller will not take less than he can obtain elsewhere in the market. The *method* of the Sales Approach is an empirical investigation in which the prediction of the most probable selling price is based on actual qualified market sales of comparable properties.

A qualified sale is one which reflects the true market value of the property sold. Various definitions have been offered for the term “market value,” but all are predicated, as a rule, upon the following basic assumptions:

1. That the amount estimated is the highest price in terms of money for which the property is deemed most likely to sell in a competitive market.
2. That a reasonable time is allowed for exposure in the open market.
3. That payment is to be made in cash or on terms reasonably equivalent to cash or on typical financing terms available at the time of appraisal.
4. That both buyer and seller are typically motivated and that the price is not affected by undue stimulus.
5. That both parties act prudently and knowledgeably and have due knowledge of the various uses to which the property may be put.

The following is a recent definition of “market value” approved by the American Institute of Real Estate Appraisers and the Society of Real Estate Appraisers:

*The highest price in terms of money which a property will bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus.*

As a practical matter, a market value appraisal/assessment is the value the property would most probably or reasonably sell for as of a given date, if sufficient time had been allowed to find a buyer and if the transaction was typical of existing market conditions.

*The above definitions were extracted from  
The Encyclopedia of Real Estate Appraising 3<sup>rd</sup> Edition.*

However, it must be noted that the lack of direct local comparable sales data does not mean a feature that adds or detracts from value should be ignored. As assessors, an opinion of value must still be developed and we cannot ignore positive or negative features. NH law requires that all factors affecting value be considered. The knowledge and years of experience of the job supervisor is critical, not only when sales data exists, but more so when lacking credible local sales data, common sense and consistency must prevail.

### **MARKET MODIFIED COST APPROACH TO VALUE**

This approach to valuing a large universe of properties, such as an entire municipality, is the most common approach used in mass appraisal, particularly for residential property types. It is a mixture of the cost and market approaches to value. It recognizes the principal facts or information of the property and uses a consistent cost formula to develop equitable values for all property in the Municipality. Then those cost values are compared to actual sales in the community. The results are used to modify the cost tables to enable the formula to more closely follow the actual real estate market data.

If either an individualized income approach or the mass income approach to value was employed for the valuation the record card will indicate “market income approach to value”. All other records that lack an indication on the property record card of an income approach rely upon the market modified cost approach to value. When the mass income approach to value is used, all 3 approaches are still considered and reconciled by the supervisor to determine which approach is used. The income report in *Section 9.D.* provide both the income value used and the cost approach value developed. When sufficient market data exists, the mass income model will generally be employed.



# AVITAR's

## CAMA: Computer Assisted Mass Appraisal

### Mass Appraisal

*As defined by the International Association of Assessing Officers (IAAO), mass appraisal is, "the process of valuing a group of properties as of a given date, using standard methods, employing common data, and allowing for statistical testing." Mass appraisal utilizes many of the same concepts as single appraisal property appraising, such as supply and demand, highest and best use, and the principles of substitution and anticipation. In addition, in light of the necessity of estimate values for multiple properties, mass appraisal also emphasizes data management, statistical valuation models, and statistical quality control.*

The Avitar CAMA (Computer Assisted Mass Appraisal) system being used is defined as a Market Modified Cost Approach to Value. What this means is that the cost approach method of estimating value is recognized as the most appropriate method to value multiple parcels. Using local costs from builders and nationally recognized cost manuals like the Marshall & Swift Cost Guide or starting with the existing tables found in the CAMA model base costs for the improvements and material types are created. Local sales are used to develop land values. Then using all the local market sales data, the cost tables are modified to reflect the local market trends. This process is called model calibration. While cost manuals, local contractors and sales data are used to develop preliminary costs for the CAMA's cost tables, it is during the calibration process where all the qualified sales data is used and tested considering several parameters, such as location, size, quality, use and story height. Through multiple reiterations of the statistics, the Job Supervisor fine tunes the model to accurately produce assessments that reasonably match or closely approximate the sales data.

This process is not perfect, as market sales data is subject to the perceptions and emotions of buyers and sellers at any given point in time. While you and I may want to buy a particular house, we will both most likely be willing to pay different amounts and the seller may or may not accept either offer. If the seller accepts a lower value before the higher offer is made, that sale then represents an indication of market value. Was it low because the higher offer wasn't made in time? For example, in a 2002 transaction, a property was offered and well advertised through a real estate agent. An offer was made and rejected. A day later, prior to a counter offer from the first offer, a new offer came in at the asking price and was accepted. Was that the market price? Well consider this:

Prior to the closing of the property, 30 days later, the buyer was offered \$20,000 to simply sign over his purchase and sales agreement to a third party. An additional 10% profit! He refused and lives in the property today, thinking he bought low.

Knowing all this, what is your opinion of the real market value?

The point here is that sales generally indicate value. While they in fact did occur, it is only one indicator of value and not every sale necessarily always reflects the true market value. In the real world, buying and selling of property is almost always subject to some sort of pressure or duress. The seller is selling for a reason, emotional or economic and the buyer is moving to the area for similar reasons, such as being close to family or a new job. In either case, in our experience there is always some form of pressure and it is this mild form of pressure that can cause similar properties in the same neighborhood on the same day to sell for different prices. **Simply stated - the market is imperfect.**

A market modified cost approach to value tends to level out these differences and as such, some values will be below their selling price, while others will be right on or somewhat above, but all should be a reasonable opinion of the most probable market value as of the date of the revaluation. A normal distribution of the data, i.e. a bell curve.

## **THE SALES DATA**

At the beginning of the process, copies of all qualified arms length sales which occurred in town over the past two years are compiled. These sales are then sorted into two categories: Vacant and Improved.

The vacant land sales are then analyzed to help us identify neighborhoods, excess land values, lot values, waterfront or view influence and other values/factors necessary to properly, fairly and accurately assess land.

In the case where land sales are few or non-existing, the land residual method is used. While somewhat more technical, it is an equally accurate method whereby all relatively newly built home sales are reviewed, the building values are estimated by the use of cost manuals and local contractors, when available. The building value is then deducted from the sale price, leaving the residual value of the developed land.

We then develop cost tables for improvements to the land. Once all the physical data for each property is collected and the sales data verified, we then compute new total values for each property and test against actual sales data, hence, the Market Modified Cost Approach to value CAMA system.

Please note that not every technique described herein is used in every project. The most appropriate methods are used for each project based on the data available.

## ***HIGHEST & BEST USE***

For this revaluation/update, unless otherwise noted on the assessment record card, the highest & best use of each property is assumed to be its current use.

Individual property highest and best use analysis is not appropriate for mass appraisal.

“Highest & best use,” has been defined as: that reasonable, legal and probable use that will support the highest present value.... as of the effective date of the appraisal.

It has been further defined as that use, from among reasonably probable and legal alternative uses, found to be physically possible, appropriately supported, financially feasible and which result in the highest land value. In those cases where the existing use is not the highest & best use, it shall be noted on the individual assessment record card.

There are several instances where property is not assessed at its full market value/highest & best use and most of these fall under the jurisdictional exceptions from USPAP compliance.

The following statutory provisions allow for assessments other than at market value/highest and best use:

79-A:5	Open space/current use land
79-B:3	Conservation Restrictions
79-C:7	Discretionary Easements
75:11	Residences on commercial or industrially zoned land
72:B	Earth & excavations
79:D	Discretionary Preservation Easements
79:E	Community Revitalization Tax Relief Incentive
79-F	Land under qualifying farm structures
79-G	Land & buildings that qualify as historic buildings
79-H	Qualified chartered public schools
75:1-a	Low Income Housing Tax Credit properties
79:74	Renewable generation facility properties subject to voluntary payment in lieu of taxes

Please refer to the specific RSA for more detailed information. There are also other instances such as transitional use or when properties are not 100% complete where the assessment may be something other than market value or assessed at its highest & best use. These situations are normally noted on the specific assessment record card.

## **B. Zoning**

Local zoning, if enacted, is a very important part of the valuation process as it defines what can or can not be done with land in defined areas of the municipality. It further sets the standards for the required lot size and road frontage needed for each zone.

Local zoning as provided by the municipality as in effect for the assessment date of April 1<sup>st</sup>, the year of this valuation process is described below.

Proposed changes, if known, will also be discussed and given any due consideration.

## **ARTICLE 4 - DISTRICT REGULATIONS**

### **4.01 Application of Regulations**

Subsequent to passage of this Ordinance, and any applicable amendments, buildings or land shall hereafter be used, constructed, altered, or enlarged only in conformity with the regulations specified herein for the zoning district in which the building or land is located. A permit for the construction, alteration, enlargement, moving, demolition or use of a building or structure shall not be issued by the Building Inspector, unless the requested action complies with the provisions of this Section, or the applicant has been granted a variance or special exception by the Zoning Board of Adjustment.

### **4.02 Districts**

For the purpose of this Ordinance, the Town of Auburn is divided into seven (7) districts as follows:

<u>Full Name</u>	<u>Short Name</u>
Rural	R
Residential-One	R-1
Residential-Two	R-2
Commercial-One	C-1
Commercial-Two	C-2
Village Center	V
Industrial	I

### **4.03 District Boundaries and Zoning Maps**

The location and boundaries of the Auburn zoning districts are shown on "The Zoning Map of the Town of Auburn, New Hampshire," dated December 8, 2006, and signed and certified by the Town Clerk, which is part of this Ordinance. Where any uncertainty exists with respect to the boundary of any District as shown on the zoning map, the following rules shall apply:

- (1). Where a boundary is indicated as a highway, street, railroad, watercourse or Town boundary, it shall be construed to be the centerline thereof, or such Town boundary.
- (2). Where a boundary is indicated as approximately parallel to a highway, street, railroad, watercourse or Town boundary, it shall be construed to be parallel to the centerline thereof or such Town boundary.
- (3). Where a boundary coincides within ten (10) feet or less with a lot line, the boundary shall be construed to be the lot line.
- (4). If no natural boundary is given, the location of any boundary shall be determined by use of coordinates identified by permanent bounds.
- (5). If a boundary runs through any lot and such lot is of sufficient size to permit conforming lots in each district, the lot may be subdivided so as to create lots in each district, subject to the approval of the Auburn Planning Board, in accordance with the Auburn Subdivision Regulations. If no subdivision is sought or obtained, the entire lot shall be deemed to be in the more restrictive district.

- (6). If the land in question cannot be divided to permit conforming lots in the two or more adjoining districts, the entire lot shall be deemed to be in the more restricted district, provided that a minimum of twenty (20%) percent of the lot area falls within the more restrictive district. If less than twenty (20%) percent of the total lot area falls within the more restrictive district, the entire lot shall be considered to fall within the less restrictive area. For purposes of this section, the order of most restricted to least restricted is as follows: R, R-1, R-2, V, C-2, C-1, I.

#### 4.04 District Regulations – General

- (1). Unless already specified as an accessory use in its definition, any permitted use or use allowed by special exception in the district regulations of this Ordinance shall be only for use as a principal use. It may, however, be allowed by special exception as an accessory use to any principal use which is permitted or allowed by special exception in that district, unless such combination of uses is otherwise prohibited by this Ordinance.
- (2). Any and all uses allowed herein shall also be subject to all other applicable ordinances and regulations of the Town of Auburn including, but not limited to, Article 6, Flood Plain Development Regulations, and to the statutes and regulations of the State of New Hampshire.
- (3). All non-residential, commercial and industrial uses, all clustered residential developments and all multi-unit dwellings consisting of more than two dwelling units, regardless of the district in which they are built, shall be subject to Site Plan Review by the Auburn Planning Board prior to the issuance of a building permit.
- (4). The minimum lot sizes, yard and frontage dimensions and maximum heights specified in the district regulations for any particular use are subject to any more restrictive provisions required elsewhere in this Ordinance. No structure or dwelling shall be constructed within the yard setbacks except for lawful fences, retaining walls, above ground swimming pools, aprons surrounding in ground pools and Patios. Sheds, gazebos and greenhouses up to Two Hundred (200) Square Feet in area must maintain a minimum building setback of fifteen (15) feet from side and/or rear property lines. Maximum building/lot coverage and front setback requirements under appropriate district regulation(s) must still be enforced. Within a Cluster Subdivision, all structures larger than one hundred twenty (120) square feet in area, except lawful structures as listed above, shall maintain no less than sixty (60) feet from structures on abutting lots. (03/2018)

#### 4.05 "R" Rural District

##### (1). Objectives and Characteristics

The Rural District ("R") is designed to permit uses that are compatible with and protective of certain areas that have been and are being used for agricultural and forestry uses, water quality preservation, residential use and public use. This district encompasses those remote areas where intensive development would be premature, given the high public service costs associated with development there.

(2). Permitted Uses

- (a). Agriculture,
- (b). Farm Roadside Stand
- (c). Home Shop
- (d). Home Office
- (e). Home Business
- (f). Public Educational Facility
- (g). Church
- (h). Public Recreation Facility
- (i). Day Care Center-1 to 6 persons
- (j). Day Care Center-over 6 persons
- (k). Nursery School
- (l). Single Family Detached Dwelling
- (m). Utility Substation
- (n). Water Supply Works
- (o). Manufactured Housing/Mobile Home
- (p). Municipal Buildings
- (q). Elderly Housing

(3). Uses Permitted by Special Exception

- (a). Private Education Facility
- (b). Outdoor Commercial Recreation Facility
- (c). Indoor Commercial Recreation Facility
- (d). Hospitals
- (e). Conversion Apartments
- (f). Travel Trailer Park/Campground
- (g). Cultural Facilities
- (h). Accessory Dwelling Unit
- (i). Agritourism

(4). Lot Size, Frontage, Yards and Height

Minimum Lot Size:	3 acres
Minimum Frontage:	300 feet
Minimum Yard Dimensions:	
Front:	50 feet
Side:	50 feet
Rear:	50 feet
Maximum Height:	
Feet:	35 feet
Stories:	3 stories
Maximum Building Area:	5 %

(5). Clustered Residential or Elderly Housing Development

The following uses shall only be permitted by special exception when located within a clustered residential, elderly or workforce housing development: home shop; home business; day care center - over six children; nursery school; and farm roadside stand.

#### 4.06 "R-1", Residential-One District and "R-2", Residential-Two District

##### (1). Objectives and Characteristics

Residential districts are designed for the protection of areas that have been and are being developed predominantly for residential dwellings and where road systems can accommodate high traffic volumes. The R-1 District is intended to be primarily residential in character with very limited accessory uses. The R-2 District is a somewhat more rural area with a greater variety of residential and accessory uses permitted. The two districts have the same density and dimensional requirements, but different uses.

##### (2). Permitted Uses in the R-1 District

- a. Utility Substation
- b. Single Family Detached Dwelling
- c. Public Educational Facility
- d. Church
- e. Public Recreational Facility
- f. Day Care Center-1 to 6 persons
- g. Home Office
- h. Agriculture
- i. Water Supply Works
- j. Manufactured Housing/Mobile Home
- k. Municipal Buildings
- l. Workforce Housing

##### (3). Uses Permitted by Special Exception in the R-1 District

- a. Conversion Apartments
- b. Home Shop
- c. Home Business
- d. Day Care Center-over 6 persons
- e. Nursery School
- f. Agritourism
- g. Farm Roadside Stand
- h. Cultural Facilities
- i. Private Education Facilities
- j. Veterinary Clinic
- k. Elderly Housing
- l. Dwelling Unit – Duplex
- m. Accessory Dwelling Unit

##### (4). Permitted Uses in the R-2 District

- a. Single Family Detached Dwelling
- b. Manufactured Housing/Mobile Home
- c. Home Shop
- d. Home Office
- e. Home Business
- f. Agriculture
- g. Commercial Agriculture-Forestry only
- h. Farm Roadside Stand
- i. Public Educational Facility



- j. Church
- k. Public Recreation Facility
- l. Day Care Center-1 to 6 persons
- m. Day Care Center-over 6 persons
- n. Nursery School
- o. Utility Substation
- p. Water Supply Works
- q. Municipal buildings
- r. Elderly Housing

(5). Uses Permitted by Special Exception in the R-2 District

- a. Agritourism
- b. Conversion Apartment
- c. Travel Trailer Park
- d. Cultural Facilities
- e. Private Education Facility
- f. Veterinary Clinic
- g. Workforce Housing
- h. Dwelling Unit – Duplex
- i. Accessory Dwelling Unit

(6). Lot Size, Frontage, Yards and Height

Minimum Lot Size:	2 acres
Minimum Frontage:	200 feet
Minimum Yard Dimensions:	
Front:	50 feet
Side:	30 feet
Rear:	50 feet
Maximum Height	
Feet:	35 feet
Stories:	3 stories
Maximum Building Area:	5%

4.07 "C-1", Commercial-One District and "C-2", Commercial-Two District

(1). Objectives and Characteristics

The Commercial Districts are designed for the purpose of centralizing the provision of basic goods and services. The Commercial One (C-1) District is intended to allow for regional commercial needs. The Commercial Two (C-2) District is intended to allow for local commercial needs of a low intensity, in keeping with the Village character. The two districts have the same density and dimensional requirements, but different uses. Lot coverage by impervious material in both commercial districts shall be a maximum of forty (40%) percent.

(2). Uses Permitted in the C-1 District

- a. Motels/Hotels
- b. Sales Establishment
- c. Restaurant
- d. Fast Food Restaurant
- e. Commercial Service Establishment
- f. Office Establishment-less than 3,000 square feet of floor area
- g. Multi-Unit Commercial Establishment
- h. Office Establishment-over 3,000 square feet of floor area
- i. Automobile Service Station
- j. Automobile Repair Garage
- k. Automobile or Similar Vehicle Sales Facility
- l. Warehouse Establishment
- m. Utility Substation
- n. Water Supply Works
- o. Outdoor Commercial Recreation Facility
- p. Indoor Commercial Recreation Facility
- q. Farm Roadside Stand
- r. Municipal Buildings
- s. Cultural Facilities
- t. Private Education Facility
- u. Veterinary Clinic

(3). Uses Permitted by Special Exception in the C-1 District

- a. Agritourism
- b. Day Care Center-1 to 6 persons
- c. Day Care Center-over 6 persons
- d. Nursery School
- e. Social Facility
- f. Light Industrial Establishment
- g. Heliport
- h. Sexually Oriented Business (See added requirements of Section 4.07 (7) below.)

(4). Uses Permitted in the C-2 District

- a. Home Shop
- b. Home Office
- c. Home Business
- d. Sales Establishment
- e. Restaurant
- f. Commercial Service Establishment
- g. Office Establishment-less than 3,000 feet of floor area
- h. Automobile Service Station
- i. Utility Substation
- j. Water Supply Works
- k. Public Education Facility
- l. Day Care Center-over 6 persons
- m. Nursery School
- n. Indoor Commercial Recreation Facility
- o. Hospitals
- p. Agritourism

- q. Farm Roadside Stand
- r. Municipal Buildings
- s. Churches
- t. Public Recreation Facility
- u. Cultural Facilities
- v. Private Education Facility
- w. Veterinary Clinic
- x. Elderly Housing

(5). Uses Permitted by Special Exception in the C-2 District

- a. Fast Food Restaurant
- b. Multi-Unit Commercial Establishment
- c. Automobile Repair Garage
- d. Automobile or Similar Vehicle Sales Facility
- e. Day Care Center-1 to 6 persons
- f. Outdoor Commercial Recreation Facility
- g. Social Facility
- h. Agriculture
- i. Dwelling Unit - Multi-Family
- j. Dwelling Unit - Duplex
- k. Boarding House
- l. Conversion Apartments
- m. Mixed Residential /Commercial Use
- n. Workforce Housing

(6). Lot Size, Frontage, Yards and Height

Minimum Lot Size:	2 acres
Minimum Frontage:	200 feet
Minimum Yard Dimensions	
*** (also see below)	
Front:	50 feet
Side:	30 feet
Rear:	50 feet
Maximum Height:	
Feet:	35 feet
Stories:	3 stories
Maximum Lot Coverage:	40%

\*\*\*Where a commercially zoned lot abuts an R, R-1 or R-2 zone, the minimum side yard requirements shall be increased to 50 feet, and all yards shall be measured from any building, parking space or service area.

(7). Sexually-Oriented Businesses

In addition to meeting the criteria set forth in this Ordinance for a special exception, the following conditions shall also be met by an applicant proposing a sexually-oriented business as part of an application for a special exception in the C-1 zone, and if not met, the use(s) shall be deemed to be a prohibited use:

- (a). No sexually oriented business shall be located within one thousand (1000) feet of the property line of a church, cemetery, private educational facility, public or private school, senior center, day care center, hospital, municipal facility, public park, playground, public recreational facility, or dwelling unit;
- (b). No sexually-oriented business shall be located within two hundred fifty (250) feet of the right-of-way of Route 101 (including on and off ramps) or Route 28 By-Pass;
- (c). No sexually-oriented business shall be located in a multi-use commercial development;
- (d). No sexually-oriented material shall be visible from the outside of the building; and
- (e). No private rooms or booths shall be constructed as part of the sexually-oriented use.

(8). Addition or Expansion of Single Family Detached Dwelling:

Notwithstanding the provisions of Section 3.05, an addition or expansion to a single family detached dwelling which was lawfully in existence as of March 10, 2009, shall be permitted within the C-2 District, subject to all area and dimensional requirements of Section 4.07(6).

4.08 “V” Village Center District

- (1). Objectives and Characteristics: The Village Center District is designed to promote and encourage the most efficient, cost effective and beneficial consolidation of land development which will: preserve open space; create more cost-efficient roads, utilities, and other public and private infrastructures; and improve the ability of the Town to provide more rapid and efficient delivery of public safety services. This District is also created to provide private property owners with a method for realizing the inherent value of their real property in a manner conducive to the creation of substantial benefit to the environment and to the Town’s property tax base. The Village Center District is also intended to promote a “town center” area which will provide for the harmonious and aesthetically pleasing development of the Town, and where, through the consolidation of municipal services, small-scale retail/commercial development, limited residential use, and mixed-use development, the Town’s rural charm and character is preserved.

- (2). Boundaries: The Village Center District is an overlay district with the following boundaries:

The land between Eaton Road and Raymond Road; the land on the Northwest corner of the intersection of Manchester Road and Raymond Road, and the land along Route 121 to Bunker Hill Road, (current underlying zone Commercial – Two (C-2)).

- (3). Permitted Uses

- (a). Existing Uses: Subject to any existing requirement for site plan approval by the Planning Board, any use which is permitted in either underlying district, (Commercial - 2 or Residential - 2) is permitted, except that the following uses are not permitted:

- (i). Agritourism
- (ii). Manufactured Housing Park
- (iii). Mobile Home Park (single dwellings permitted)
- (iv). Travel Trailer Park

- (b). Additional Uses: Subject to any existing requirement for site plan approval by the Planning Board, the following uses are permitted in the Village Center District, even if they are not permitted in the existing underlying district:

- (i) Workforce Housing - by Special Exception only
- (ii) Dwelling Unit – Multi-Family – by Special Exception only
- (iii) Dwelling Unit – Duplex – by Special Exception only

- (4). Dimensional Requirements

- (a). Minimum Lot Size: 1 acre
- (b). Minimum Frontage: 100 feet
- (c). Minimum Yard Dimensions:
  - (i) Front: 50 feet
  - (ii) Side: 20 feet
  - (iii) Rear: 20 feet

(d). Maximum Height:

- (i) Feet: 42
- (ii) Stories: 3
- (iii) Maximum Building Area: To be determined by lot coverage limitations in the underlying zone.

(5). Architectural Design Standards

- (a). General Purpose: In order to maintain a consistent and aesthetically pleasing appearance in the development of the Village Center District, commercial buildings and structures must comply with design standards guidelines which will be administered by the Planning Board in its exercise of site plan review. The purpose of the guidelines is to provide design standards which assist with the development, renovations and restorations of commercial properties to complement the overall traditional, rural New England-style appearance of the community. The guidelines are not intended to restrict innovation or variety in construction, restoration or renovation of commercial buildings and structures. Rather, the guidelines are intended to improve the aesthetic appeal of the Village Center District, to conserve and/or increase property values, and to encourage the type of development envisioned for the Village Center District.
- (b). Architectural Plans: No building permit or site plan approval shall be granted for a commercial or multi-family building unless the applicant submits an architectural plan drawn to scale that meets all of the requirements of the Planning Board. The Architectural Plan shall include, at a minimum, the following information:
  - (i) floor plan;
  - (ii) building elevation (all four sides);
  - (iii) type of windows and doors to be installed on building; and
  - (iv) type of building material to be used on the exterior of building;
  - (v) any other details, which the Planning Board may, in its discretion, request be included with the Architectural Plan.
- (c). Evaluation Factors: The Planning Board shall consider the following factors in its determination of whether a proposed site and building design is acceptable:
  - (i) Conformance to the general purpose of the architectural design guidelines;
  - (ii) Architectural character;
  - (iii) Building materials and subdued color considerations;

- (iv) Vehicular and pedestrian circulation and parking;
  - (v) Harmony and compatibility of project compared to existing site and neighborhood;
  - (vi) Lighting design;
  - (vii) Integration of landscape and buffer areas; and
  - (viii) Retention, alteration, or removal of existing structures and site features.
- (d) Specific Architectural Requirements: The Planning Board may, in its discretion, determine that one or more the following requirements should not apply to a particular project, or that one or more factors should be waived for a particular project. The Planning Board will at all times consider whether environmentally responsible building practices require that the Board change or waive any of the requirements.
- (i) The building's orientation, setback, alignment with the street, and spacing relative to other buildings will be considered in the overall design. Reuse of existing structures and landscape features is encouraged. An overall design which will create harmony with the area surrounding the project is the goal. To the extent feasible, a project should be designed to allow for ease of access between commercial uses located adjacent to or nearby the project.
  - (ii) Windows should comprise a minimum of five percent (5%) of the exterior wall surface of a building facing a public street, right-of-way, parking area or developed area. All windows and doorways should be encased with trim.
  - (iii) Site lighting must conform to the specifications in this Ordinance and the Town of Auburn Site Plan Regulations. No light should spill or reflect on to adjacent properties. In accordance with the sign regulations of this Ordinance, illuminated signs should be lit only when the premises is open for business.
  - (iv) Exterior colors of buildings and accessories are encouraged to be muted and to blend with surrounding buildings. Bright colors are generally discouraged.
  - (v) All rooftop mechanical equipment units should be located so that they are not visible from the street level or from other public areas at ground level. Wall or ground mounted equipment shall be screened from public view with fences or vegetation.
  - (vi) All existing man-made and natural features of the site should be integrated into the site to the extent feasible. Buildings should,

where feasible, be clustered to encourage the preservation of open space. Sidewalks and pedestrian pathways should be included where feasible.

- (vii) Variation in detail, form and siting of roof lines is encouraged. Long horizontal roof lines and warehouse style designs are discouraged. Buildings should have pitched or gabled roofs where practical. Shed, gambrel and barn style roofs are also acceptable. Roofs must have appropriate overhangs.
- (viii) All building facades will receive design consideration. A facade unrelated to the rest of the building or the architecture in the surrounding area will not be accepted.
- (ix) Exterior surfaces of materials should be covered with traditional materials or products which simulate natural materials, including but not limited to clapboards, shingles, stone, brick, architecturally treated concrete, vinyl siding or similar materials. Exposed plain cinder block, corrugated steel, sheet plastic or sheet fiberglass are not acceptable. Pitched roofs should be constructed of shingles, metal roofing, or other materials traditionally used in roofing in small towns of New England.
- (x) Illuminated or brightly colored awnings are not acceptable. Awnings should be made of transparent materials such as glass or clear Plexiglass type products. Awning covers designed for shade should be made of fabric or simulated fabric-type material.
- (xi) Fences should be used only where necessary. Fences should be constructed in traditional New England style and constructed of traditional materials, such as picket, split rail, wrought iron, brick or stone. Chain link fences are discouraged.



#### 4.09 "I" Industrial District

##### (1). Objectives and Characteristics

The Industrial District is designed for the purpose of providing a rationally planned location for industrial uses where vehicular access and future utility service can accommodate such use. Lot coverage by impervious material shall be a maximum of forty (40%) percent.

##### (2). Permitted Uses

- (a). Industrial Establishment
- (b). Lumber Treatment Establishment
- (c). Industrial Repair Garage
- (d). Utility Substation
- (e). Water Supply Works
- (f). Restaurant
- (g). Fast Food Restaurant
- (h). Office Establishment-over 3,000 square of floor area
- (i). Light Industrial Establishment
- (j). Automobile or Similar Vehicle Sales Facility
- (k). Warehouse Establishment
- (l). Municipal Buildings
- (n). Veterinary Clinic

##### (3). Uses Permitted by Special Exception

- a. Outdoor Commercial Recreation Facility
- b. Indoor Commercial Recreation Facility
- c. Sales Establishment
- d. Commercial Service Establishment
- e. Office Establishment – less than 3,000 square feet of floor area
- f. Junk Yard
- g. Excavation and Soil Removal\*
- h. Heliport
- i. Private Airstrip
- j. Antenna and Communication Towers
- k. Employee Amenities, including but not limited to: fitness center; dry cleaner; personal services or bank machine, when established as part of a permitted use under Section 4.09(2).

\*Excavation and/or soil removal requires a permit from the Planning Board and must be done in accordance with the Auburn Excavation Regulations.

(4). Lot Size, Frontage, Yards and Height

Minimum Lot Size:	*3 acres
Minimum Frontage:	300 feet
Minimum Yard Dimensions:	** (also see below)
Front:	50 feet
Side: (To be determined by Site Plan Review)	
Rear: (To be determined by Site Plan Review)	
Maximum Height:	*** (also see below)
Feet:	42 feet
Stories:	3 stories

\* If the lot is serviced by municipal water and/or sewer service, the Planning Board may, in its discretion, and upon request, grant a reduction in the lot size requirement.

\*\* Where an industrially zoned lot abuts an R, R-1 or R-2 zone, the minimum yard requirements shall be increased to 50 feet and all yards shall be measured from any building, parking space or service area.

\*\*\*Height restrictions shall not apply to necessary appurtenant structures such as spires, belfries, cupolas, domes, smokestacks, flagpoles, antennae or similar structures.

(5). Permitted Accessory Uses:

In addition to those uses allowed as accessory uses in the Industrial District, a “private educational facility,” a “nursery school,” and a “day care center” may be allowed in the Industrial District if it is accessory to, and incidental to, another permitted business in the District, and it is limited to providing services to the children of employees or owners of the permitted business.

On-site employee housing may be allowed as an accessory use provided the housing is incidental to, and necessary for, the operation of a permitted business in the zone.

## C. Town Parcel Breakdown

### Auburn Parcel Count

	# of Parcels	Value
<b>RESIDENTIAL LAND ONLY (not including current use):</b>	<b>216</b>	<b>\$ 9,173,900</b>
<b>RESIDENTIAL LAND ONLY WITH CURRENT USE:</b>	<b>57</b>	<b>\$ 1,158,038</b>
<b>RESIDENTIAL LAND &amp; BUILDING (not including current use):</b>	<b>2007</b>	<b>\$ 1,192,945,000</b>
<b>Median: \$ 558,400</b>		
<b>RESIDENTIAL LAND &amp; BUILDING WITH CURRENT USE:</b>	<b>49</b>	<b>\$ 31,296,570</b>
<b>MANUFACTURED HOUSING ON OWN LAND:</b>	<b>11</b>	<b>\$ 2,960,400</b>
<b>MANUFACTURED HOUSING ON LAND OF ANOTHER:</b>	<b>103</b>	<b>\$ 1,465,200</b>
<b>RESIDENTIAL CONDOMINIUMS:</b>	<b>Included in Residential Buildings</b>	
<b>DUPLEX &amp; MULTI-FAMILY:</b>	<b>79</b>	<b>\$ 55,705,076</b>
<b>COMMERCIAL/INDUST. LAND ONLY (not including current use):</b>	<b>27</b>	<b>\$ 10,949,500</b>
<b>COMMERCIAL/INDUST. LAND &amp; BUILDING (not including current use):</b>	<b>91</b>	<b>\$ 105,931,500</b>
<b>COMMERCIAL/INDUST. WITH CURRENT USE:</b>	<b>3</b>	<b>\$ 623,513</b>
<b>UTILITY:</b>	<b>4</b>	<b>\$ 16,005,250</b>
<b>TOTAL TAXABLE:</b>	<b>2647</b>	<b>\$ 1,428,213,947</b>
<b>TOTAL EXEMPT/NONTAXABLE:</b>	<b>123</b>	<b>\$ 68,455,400</b>
<b>TOTAL NUMBER OF PARCELS:</b>	<b>2770</b>	
<b>(TOTAL NUMBER OF CARDS):</b>	<b>2830</b>	
<b>PROPERTIES WITH VIEWS (included above):</b>	<b>76</b>	
<b>PROPERTIES WITH WATER FRONTAGE (included above):</b>	<b>40</b>	
<b>DRA CERTIFICATION YEAR:</b>	<b>2023</b>	

## **D. Time Trending**

This is the process by which sales data is equalized to account for time. The “market” is dynamic and ever changing. It is either stable, appreciating or depreciating over time. It is this effect of time that must be analyzed to enable the reliable use of sales 1 or 2 years prior to, or even after the assessment date.

The analysis of property which has sold twice in a relatively short period of time with no changes/improvements between the two sale dates is ideal for this calculation.

Additionally, a review of surrounding municipal trends via New Hampshire DRA’s annual ratio study reports for 2 consecutive years, as well as local Realtor information can be used to reconcile an opinion of the current market trend or lack thereof. It should also be noted that, in a depreciating market, a negative trend factor may be discovered and used, which would adjust sale prices for the passage of time.

The following is a summary of the analysis of the sales used broken down by year, a review of the Department of Revenues sales ratio studies for 2021, 2022, and 2023, and an analysis of twelve paired sales or properties that sold twice.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2021	.7812	2022	.6763
	2022	.6763	2023	.6709

To determine the trend factor for 2022 using the sales analysis, we took the difference between the 2021 and 2022 ratios (.1049), divided that number by the 2021 ratio of 78.12% which resulted in a positive trend factor of 13.43% or + 1.12% per month.

To determine the trend factor for 2023 using the sales analysis, we took the difference between the 2022 and 2023 ratios (.0054), divided that number by the 2022 ratio of 67.63% which resulted in a positive trend factor of .798% or + .067% per month.

The average of this analysis suggests a positive .5935% per month trend. The information indicates a larger change per year/month from 2021 into 2022 at 1.12% per month and very little change from 2022 into 2023 and in fact appears relatively stable.

### **DRA Equalization Ratio Study**

<u>Year</u>	<u>Median Ratio</u>
2021	77.4 %
2022	65.9 %

To determine the trend factor for 2022 using the DRA figures, we took the difference between the 2021 and 2022 ratios (.115), divided that number by the 2021 ratio of 77.4% which resulted in a positive trend factor of 14.86% or + 1.24% per month.

We also analyzed 2023 qualified sales through 4/01/2023; however, as this analysis reflected only a portion of 2023, the DRA ratio for the entire year doesn’t exist.

This analysis suggests a positive 1.24% (rounded) per month trend.

In addition, we completed a paired sales study which represents a trend from 2018 through 2023.

<u>Sale</u>	<u>Map/Lot</u>	<u>Sale #1</u> <u>Date/Price</u>	<u>Sale #2</u> <u>Date/Price</u>	<u>Percent</u> <u>Change</u>	<u>Mos.</u> <u>Between</u> <u>Sale</u>	<u>% Per</u> <u>Month</u>
1.	1-16-22	02/19 \$815,000	03/22 \$850,000	4.29 %	25	.1716
2.	2-9-10	09/19 \$579,900	06/22 \$825,000	42.42 %	35	1.212
3.	5-29-5	05/18 \$530,000	03/22 \$785,000	48.11%	45	1.069
4.	5-50-1	07/22 \$165,000	10/22 \$205,000	24.24 %	2.5	9.696
5.	5-50-3	12/19 \$145,000	06/21 \$175,000	20.69 %	18	1.149
6.	8-2-16	01/18 \$452,500	03/21 \$580,000	28.18 %	38	.7416
7.	8-7-3	11/19 \$525,000	08/21 \$675,000	28.57 %	21	1.360
8.	8-43-3	04/21 \$820,000	01/22 \$900,000	9.76 %	9	1.084
9.	9-16-17	10/18 \$282,000	05/22 \$450,000	59.57 %	42	1.418
10.	9-28-1-3739	07/19 \$597,000	08/21 \$729,000	22.11 %	24	.921
11.	9-28-1-3803	11/19 \$573,000	09/22 \$788,900	37.68 %	34	1.108
12.	9-28-1-3806	07/20 \$619,900	07/22 \$875,000	41.15 %	24	1.715
13.	11-37-13	10/20 \$435,000	11/21 \$507,500	16.67 %	13	1.282
14.	11-45-4	09/18 \$298,900	02/21 \$335,000	12.08%	29	.417
15.	12-7-17	10/20 \$509,000	12/20 \$545,000	7.07 %	1.5	4.713
16.	13-23-6	06/18 \$336,000	10/20 \$382,000	13.69 %	28	.489
17.	14-15	05/19 \$332,900	09/22 \$495,000	48.69 %	28	1.188
18.	14-24	10/19 \$319,000	03/22 \$477,000	49.53 %	30	1.651
19.	17-79	08/19 \$150,000	10/20 \$255,900	70.6 %	14	5.043
20.	25-16	08/18 \$535,000	02/22 \$840,000	57.01 %	42	1.357
21.	25-27	05/19 \$355,000	06/22 \$475,000	33.80 %	36	.939
22.	30-9	01/20 \$299,900	08/22 \$405,000	35.05 %	30	1.169
23.	31-19-D	06/19 \$291,600	02/22 \$360,000	23.46 %	32.5	.722
24.	31-19-F	05/19 \$287,900	06/21 \$350,000	21.57 %	24	.899
25.	31-19-G	07/19 \$295,800	02/22 \$360,000	21.70 %	31	.700

The average of this analysis suggests a positive 1.69% per month trend and a median of 1.15% per month.

### **Conclusion**

The paired sales analysis is in my opinion the best indicator of the change over time which indicates a median of 1.15%. This is well supported by our analysis results from 2022 (101 sales) to 2023 (28) and as such, we have reconciled a time trend of 1.15% per month (13.8%/year) to be applied to all sales older than 4/1/2022. As preliminary analysis is focused largely on sales that occurred after 4/1/2022 and there has been relatively stable market from 2022 into 2023, no time trend will be applied to these sales. If sales older than 4/1/2022 are needed for a specific strata or group of properties the 1.15% trend will be used.

## **E. Neighborhood Classification**

### **Market Value Influences**

The most often repeated quote about real estate relates the three most important factors, “location, location, and location.” While humorous, it underlines a significant truth about the nature of property value: it is often factors outside of the property boundaries that establish value.

Most real estate consumers understand the importance of location. A house that is located steps from the ocean likely has more value than a similar one miles away from the waters edge. A retail building close to schools or commuting routes likely has more value than one located far away from these amenities. The stately home located in an area of other similar property likely has more value than a similar one located next to the municipal landfill.

At its very heart, the property tax is a tax on value. Revaluations use mass appraisal that must recognize all factors that influence the value of property, both in a negative and positive direction. Each of these factors may be different in different locations. For this reason, the mass appraisal is indexed to local conditions and uses locally obtained and adjusted information to determine values.

The nature of value influences can affect an entire municipality or region. Entire municipalities may be “close to skiing.” Whole counties may be “fantastic commuting locations.” Significant areas of our state are quiet country locations. For these reasons, a revaluation may not identify each and every separate factor that influences the value of property. Many of these common elements are assumed to exist for all similar properties in a municipality.

There are value influences that affect entire neighborhoods. These may be as obvious as a location on or near a body of water, ski area, or golf course. They also may be as subtle as a location near a certain park or school, or in a particularly desirable area of the municipality. Whether subtle or obvious, the mass appraisal must account for all of these value influences.

There are also value influences that affect individual properties. These can include such things as water frontage, water access, panoramic views, highway views, proximity to industrial or commercial uses, and heavy traffic counts. These property specific influences may be difficult to isolate, but are critical in the development of accurate values.

The mass appraisal must recognize all value influences: regional; local; neighborhood; and, property. By understanding these factors, accurate market value estimates can be made. Ignoring any of these factors could lead to inaccurate values, and establish a disproportionate system of taxation. Fairness requires that all factors be considered in valuation.

In every community, certain sections, developments and/or locations affect value both positively and negatively in the market. This affect is gaged by the development of neighborhoods. Each neighborhood reflects a 10% value difference positive or negative from the average or most common neighborhood in the community. The most common neighborhood of the community is classified as “E” and each alphabet letter before and after “E” reflects a 10% change in the base or average value. This is market driven, but can generally be equated to the desirability of the road, topography, vegetation and housing quality and maintenance. Attempting to measure this location difference in increments of less than 10% is unrealistic. Once all the neighborhoods are defined, vacant land sales and improved sales are used to test their existence. Views may not only affect individual properties, they may also impact the entire neighborhood desirability.

As a rule, neighborhoods are first defined by the assessing supervisor based on his/her knowledge and experience considering the above stated factors and then tested and modified by local sales data, as follows:

First, all the roads in town are driven and the neighborhoods are graded in relation to each other based upon topography, building quality and maintenance, utilities, overall land design and appeal. Using sales data to test our decisions, we also check with local Realtors to confirm our grading of the most desirable and least desirable neighborhoods. Then, we review all the vacant land sales to find the ones that reflect, (as closely as possible) the zoned minimum lot size. In other words, if the zoning in town requires 1-acre and 200 feet of road frontage, we are looking for sales of similar size lots to develop the base undeveloped site value for that zone.

After identifying the base site values for each zone, we then develop a value for excess road frontage and excess acreage above the zone minimum. For example, a 10 acre lot in a 1 acre zone has 9 acres of excess land. The influence that excess road frontage has on value is considered based on market data. Historically, that influence is only measurable when both road frontage and excess land exist to meet zoning for possible further subdivision.

Neighborhoods are classified by alphabetical letters, as follows:

<u>NC</u>					
A	-40%	F	+10%	J	+50%
B	-30%	G	+20%	K	+60%
C	-20%	H	+30%	L	+70%
D	-10%	I	+40%	M	+80%

E = Average or most common and has no adjustment factor

Q, R, S, T neighborhood designations are reserved for special/unique situations and may or may not follow the 10% steps. *See Section 9, Valuation Cost Tables & Adjustments.* The “X” designation however, is reserved for rear land, excess acreage designation. When “X” is found on land line 1, it means that the particular lot has no road frontage or known access and is in practical terms landlocked.

Neighborhoods generally designate differences in location across the town based on type of road (dirt, paved, wide, narrow, etc.), condition of land (flat, rolling, steep, wet, etc.) and quality of buildings (high quality, low quality, all similar or mixture, etc.), as well as features like side walks, underground utilities and landscaping of the entire area.

Generally, the value difference from neighborhood to neighborhood is 10% of the average. Each neighborhood is labeled alphabetically with “E” being the average and letters below “E” (D, C, B, A) being less than average and letters after “E” (F - T) being above average.

An “A” neighborhood generally denotes an approved subdivision road not yet developed or maybe just timber cleared. It is typically paper streets.

A “B” neighborhood generally denotes a road cut and stumped and very rough, but passable by 4x4 vehicles.

A “C” neighborhood generally denotes a graded road, either narrow or of poor quality, but passable by most vehicles.

A “D” neighborhood generally denotes below average neighborhood, may or may not be town maintained with poorer quality land and/or lower quality homes and/or a mixture of quality and style homes. Oftentimes, they are more narrow than your average Class V road.

An “E” neighborhood generally denotes the average neighborhood in town, typically a Class V town maintained roads with most utilities above ground and sites that generally consist of average landscaping.

An “F” neighborhood generally denotes neighborhoods above average with similar quality buildings, roads and typically, utilities are underground and sites are more consistently landscaped. Above average neighborhoods are generally more desirable and the factors noted increase marketability. Always remember...location, location, location!



## **F. Basic Mass Appraisal Process**

While the supervisor is analyzing and developing neighborhoods and local values, building data collectors, approved by New Hampshire Department of Revenue Administration (NH DRA) are going parcel by parcel, door to door measuring all buildings and attempting to complete an interior inspection of each principal building to collect the needed physical data, age and condition of the building unless this process has been completed in a cyclical manner over the years preceding the year of the valuation update.

With the land values developed, we now review improved sales, sales that have been developed and improved with buildings or other features, such as well and septic. By deducting the base land value previously established, adjusted by the neighborhood and topography, as well as any other features, such as sheds and barns, a building residual value is estimated. After adjusting for grade and condition, we divide by the effective area of each building to arrive at an indicated square foot cost. This may then be compared to a cost manual, like Marshall & Swift and/or local contractor information to determine if this established square foot cost is reasonable.

*The effective area of a building is computed by considering all areas of all floors and additions of the building and then adjusting each area by its relative cost. If living space is estimated to be \$98.00/SF, the basement area of the house is not worth \$98.00/SF, but rather some predictable fraction thereof. As such, each section of the building has an **actual area** and an **effective area** which is the actual area times a cost adjustment factor. Each assessment property record card shows the actual area, cost factor and effective area of each section/floor of the building. The cost factor adjustments are consistent through the town.*

This is where, using all the previous cost data developed, we begin to extract the value of views and waterfront in the community. Both vary greatly due to personal likes and dislikes of the market, but both have general features that the market clearly values. For waterfront, private access to the water is the most valuable, but even that may be adjusted for size, topography, usefulness of the waterfront, as well as depth in some areas.

The challenge here is to develop a base value for the average or most common waterfront site and then grade each site in relation to the average based on available sales data. If lacking specific sales data, the search may be expanded to include other bodies of water in other towns. Views are a bit more difficult, as they vary widely as does the value that the market places on them. However, the process is much the same. Using sales, we extract a range of value the market places on different views by first accounting for the basic land value and improvements. What value remains is attributed to the view. Views are classified by type, subject matter, close-up versus distant and width of the view. The adjustments for the influence of view are then systematically applied to all other properties in town with views. Also, a view picture catalog is prepared to show the various views.

Once the cost tables are developed, they are used to calculate all values across the municipality. Then the job supervisor and assistant do a parcel by parcel field review to compare what is on each assessment card to what they see in the field and make adjustments to ensure quality and consistency.

## **G. Assumptions, Theories & Limiting Factors**

### **Assumptions**

1. It is assumed that all land can be developed unless obvious wetlands or town documentation stating otherwise. As such, lots smaller than the zone minimum will be considered developable, assuming they are grandfathered.
2. Current use classification is provided by the town and assumed accurate.
3. The use of the property is assumed its highest and best use, unless stated differently on the property record card. Highest and best use analysis was not done for each property.
4. When interior inspections can not be timely made or are refused, the interior data will be estimated based on similar homes, as accurately as possible, assuming good quality finish. If measurements are refused, the building measurement and interior will be estimated from the road.
5. The land acreage and shape are taken from the Town's maps and assumed accurate and name and address data is provided by the town and assumed accurate.

### **Theories**

Local sales data must be the foundation for a good town wide revaluation and guide the Appraiser Supervisor in their conclusions and adjustments to value. However, lacking sales data does not mean a specific feature or property should go unnoticed or not considered and the supervisor must use common sense and their knowledge gained from education and years of experience when making adjustments, both derived directly from the market and those not, but developed over time and with interaction with buyers and sellers and real estate agents.

Cost, while not always directly related to the market, is a very good indicator of market value based on the understanding of the "principle of substitution". This principle states that a person will pay no more and a buyer will accept no less for a property than the cost of a suitable substitution. A suitable substitution can be defined as the cost to build new considering age depreciation and the cost of time. However, actual costs can exceed market value when personal likes come into play or the property is over built for the area. Nothing in assessing, particularly the assessment is straight line or a fact beyond doubt. Assessments are an opinion of the most probable value a property is worth at a stated point in time given normal market exposure, it is not a fact!

### **Limiting Factors**

The scope of services outlined in the contract spells out the services rendered, which in itself identifies limiting factors. In mass appraisal work, limiting factors or conditions generally include the number of sales available and the accuracy of the data used. Data accuracy is limited by the fact that interior inspections are not available to all properties and, in some cases when data is supplied by third parties.

# ***SECTION 4***

## **CAMA SYSTEM**

### **A. INTRODUCTION TO THE AVITAR CAMA SYSTEM**



## **A. INTRODUCTION TO THE AVITAR CAMA SYSTEM**

### **THE POINT SYSTEM - An Industry Standard**

The point system for mass appraising is an industry standard developed many years ago and represents the best cost valuation system modified by the local market available and used (in some form or another) by most, if not all, Computer Assisted Mass Appraisal (CAMA) appraisal systems available on the market.

Avitar's CAMA system uses the point system. However, ever since 1986 we have made many very important refinements to increase accuracy, equity, reliability and consistency. We have also provided a menu driven system for ease of use.

Very simply, the system works by dividing up the building into components which consistently represent a certain predictable percent of the total value. These construction components are then assigned point values which represent its contribution to the total value and accounts for the cost and market appeal of the item.

### **POINTS**

Points are based on the associated cost to the total building in relation to other options for similar features. The exterior wall factors also include the structural frame. These point values are based on the percentage that the actual cost historically represents to the total cost and provides a consistent, predictable and equitable approach to mass appraisal building values.

Each building is first measured and sketched showing the actual footprint of the building and various story heights. Then the following attributes are listed:

Roof Style & Cover	Example – Gable or Hip/Asphalt
Exterior Wall	Example – Clapboard/Vinyl (Up to Two Different Exteriors can be listed, using the two most predominant)
Interior Wall	Example – Plaster/Wood (Up to Two Different Interiors can be listed, using the two most predominant)
Floor Cover	Example – Pine/Softwood & Carpet (Up to Two Different Floor Covers can be listed, using the two most predominant)
# of Bedrooms	
# of Bathrooms	
# of Bath Fixtures	
Extra Kitchen	
Central Air	
Generator	
Fireplaces	If no point value associated in the cost tables, then fireplaces are still valued in the extra features.
Heat	Example – Oil/FA Ducted (This is an oil fired furnace with forced air ducted system)
Quality	Example – A4 Exc (Here A=average, A1 is one grade better and A4 is 4 graders better)

Com. Wall	Example – Commercial Wall Frame Construction Use for commercial buildings to account for various structures.
Size Adjustment	Size adjustment is the factor that accounts for the economy of scale theory which means the more of anything you purchase at one time, the lower the unit cost. As such, a larger home will have a factor less than 1.00, while a smaller home will have a factor greater than 1.00 to account for per square foot cost variation.
Base Rate	This is the gross base square foot cost that this building, as well as all other similar buildings will start at.
Bldg. Rate	Building Rate – After consideration of all building materials and quality of construction, a building rate is developed which can be greater and lower and 1.00 based on material, quality and includes the size adjustment.
Com. Wall Factor	In the case of a commercial property, an added factor may be needed to account for various commercial structural frames.
Adjusted Base Rate	<p>Base rate times building rate times commercial wall factor equal the unique adjusted base for this structure. Therefore, two identical homes with slightly different square feet will have slightly different adjusted base rates as the economy of scale will come into play. Also, two identical size and style homes with various exterior wall materials may also vary in adjusted base rates slightly to account for the various market appeal/desirability and value of each material.</p> <p>The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.</p>
<b>Bedroom &amp; Bathroom Data</b>	<p>While the number of bedrooms is a valuable commodity for most homes, the accompanying number of bathrooms or fixtures plays a pivotal role. A house with 5 bedrooms and only 1 bathroom is functionally obsolete as the plumbing cannot equally handle the bedrooms, as such a similar house with 5 bedrooms and 2 bathrooms would command a higher market value, all other things equal. As such, a weighting system was developed by Avitar to weight the number of bedrooms to bathrooms to develop an adjusting factor to account for this obsolescence when it existed. Therefore, it is not solely the bedroom or bathroom count that effects value, but the combination of both.</p>

## Sample Calculation

Note: The examples provided may not necessarily use the point table developed for your town. The actual point table for your town can be found in *Section 9*.

### Example Listing Data

#### EXTERIOR WALLS

Prefab Wood Panels = 32 points

Brick on Veneer = 37 points

When two types exist, the average rounded integer is used = 35

#### ROOF STRUCTURE & COVER

Gable or Hip = 3 points

Asphalt or Comp. = 3 points

Point values are added together = 6

#### INTERIOR WALLS

Drywall = 27 points

Plaster = 27 points

When two interior types exist, the average rounded integer is used = 27

#### HEATING FUEL & TYPE

Oil Fuel = 1 point

Hot Water = 6 points

Heating points are calculated by multiplying fuel by type 1 x 6 = 6

#### FLOOR COVER

Carpet = 10 points

Hard Tile = 12 points

When two types exist, the average rounded integer is used = 11

<b>TOTAL STRUCTURAL POINTS COMPUTED</b>	<b>=</b>	<b>85</b>
---	----------	-----------

## BED & BATH LIST DATA

# Bedroom = 3

# Bathrooms = 1.5

The bedroom to bathroom functional quality is measured by utilizing the matrix below. The points are found at the intersection of the appropriate column and row values.

#Bedrooms->	0 - 1	2	3	4	5+
#Baths					
00.0	0	1	2	3	4
0.5	10	9	8	7	6
1.0	14	13	10	9	7
1.5	15	14	12	10	7
2.0	15	15	13	10	8
2.5	15	15	15	12	11
3.0	16	16	15	14	12
3.5	16	15	15	15	14
4.0	16	16	16	15	14
UP	17	16	16	16	15

This table represents the value of the plumbing in the building and its ability to effectively service the residence based on the number of bedrooms. 4 bedrooms & 4 baths is better than 4 bedrooms & 2 baths.

Indicated bedroom/bathroom ratio point value = 12 (Add to previously computed structural points of 85)

<b>TOTAL STRUCTURAL POINTS INDEX = 97</b>
---

## QUALITY ADJUSTMENT FACTORS

Quality adjustment factors and descriptions are listed below. Usage of these factors enables the appraiser to make adjustments up or down for each building to account for differences of construction quality and the overall marketability of the building.

The quality factor from the table below, times the total structural point index = QUALITY ADJUSTMENT FACTOR, which is expressed as a percentage value.

97 x 1.10 = **1.067 QUALITY ADJUSTMENT FACTOR**

<u>DESCRIPTION</u>	<u>% ADJUSTMENT</u>	
Minimum	70%	
Below Average	80%	
Average	100%	IT IS IMPORTANT TO
Average + 10	110%	NOTE that the quality index
Average + 20	120%	is a percent value and the
Average + 30	130%	decimal point is necessary in
Excellent	140%	calculations. <u>Quality index</u>
Excellent + 10	150%	<u>for your community can be</u>
Excellent + 20	160%	<u>found in Section 9.</u>
Excellent + 40	180%	
Excellent + 60	200%	



## **EFFECTIVE AREA CALCULATIONS**

The calculation of effective area is applied in order to adjust for the differences in square foot construction costs in the various subareas of the building as compared to the principal living area. The SUB-AREA ID table shows the effective area which is the actual area adjusted by the cost factors for each subarea. Cost factors for all subareas for this community can be found in the Final Valuation Cost Tables of this manual. (*Section 9C.*)

### **EXAMPLE: BUILDING AREA CALCULATIONS**

<b>SUB AREA IDS</b>		<b>ACTUAL AREAS</b>	<b>COST FACTOR ADJUSTMENT</b>	<b>EFFECTIVE AREA</b>
FFF (First Floor Finished)	=	864	1.00	864
UFF (Upper Floor Finished)	=	864	1.00	864
GAR (Attached Garage)	=	600	.45	270
EPF (Enclosed Porch Finished)	=	192	.70	134
DEK (Deck or Entrance)	=	192	.10	19
BMU (Basement Unfinished)	=	864	.15	130
<b>TOTAL AREAS GROSS</b>	=	<b>3,576</b>	<b>EFFECTIVE =</b>	<b>2,281</b>

The cost factor adjusts the square foot cost of construction for living area to other areas of the structure.

### **EXAMPLE:**

If the base rate is \$85 for a residential house, the cost of a deck is not \$85/square foot, it is more accurately expressed as only 10% or \$8.50/square foot. As such, this 192 square foot deck can be valued as follows: 192 square feet x 10% = 19.2 sf x \$85 base rate = \$1,632 or \$85 x 10% = \$8.50 x 192 square feet = \$1,632.

## **SIZE ADJUSTMENT FACTORS**

In order to accurately reflect “economies of scale”, it is necessary to adjust the base rate up or down to reflect deviations from the median building size of the community for which it was originally computed. If the median size of all buildings in the town is 2,000 square feet, then the size adjustment table should be similar and all structures larger or smaller would be adjusted downward or upward (respectively) to account for the economy of scale. Size adjustment tables must be developed for each use: residential, commercial and industrial and will be found in *Section 9. Final Valuation Tables* of this manual for this particular community.

The size adjustment (SA) for this property is .9776

## **STORY HEIGHT ADJUSTMENTS**

Further refinement of the base rate is required to acknowledge the impact of multi-story construction on the total construction costs. This is accomplished through the use of the story height adjustment factor. It is cost adjusted to account for the fact that up until 3 stories or more, it is generally less expensive during original construction to add square feet via story height than expanding the footprint which involves site work and foundation work. Sample Story Height Factors (SHF), for this example are:

STORY HEIGHT	SAMPLE STORY HEIGHT FACTOR
1.00	1.00
1.50	.98
1.75	.96
2.00	.94
2.50	.93
3.00	.92
3.00+	.90

The overall base rate to use for this example is \$85.00. This rate is established through the analysis of all residential sales in the community with adjustments made by use of all the factors previously discussed. An example of which follows: (Base rates for your community can be found in *Section 9. Final Valuation Tables*).

### **Adjusted Base Rate Calculation**

$$\text{Base Rate} \times \text{Story Height Factor} \times \text{Quality Factor Index} \times \text{Size Adjustment Factor} = \\ \$85 \times .94 \times 1.067 \times .9776 = \$83.34$$

### **FINAL BUILDING VALUE COMPUTATIONS**

$$\text{Effective Area} \times \text{Adjusted Base Rate} = \text{Replacement Cost New (RCN)} \\ 2,281 \times \$83.34 = \$190,098$$

$$\text{REPLACEMENT COST NEW ROUNDED TO NEAREST \$100} = \$190,100$$

## DEPRECIATION TYPES & USE

**NORMAL AGE DEPRECIATION** is based on the age of the structure and the condition relative to that age. New homes, while new, are average for their age, while older homes may be in better condition relative to their age.

### **EXAMPLE - 200 Year Old House**

<u>Condition</u>	<u>Normal Age Depreciation is</u>
Very Poor	71%
Poor	57% (See chart on prior page)
Fair	42%
Average	35%
<b>Good</b>	<b>28%</b>
Excellent	14%

### **EXAMPLE - For the 200 year old home in good condition**

Building Value	=	129,900
Depreciation	=	x 28%
Depreciation Value	=	- 36,372

**Depreciated Bldg. Value = 93,528**

- OR -

Building Value	=	129,900
% Condition Good	=	x 72%
<b>Depreciated Bldg. Value =</b>		<b>93,528</b>

All final values are rounded to the nearest \$100 for land and buildings alike.

**Therefore, the indicated building value = \$93,500**

- PHYSICAL:** Refers to the general condition of the building, or how well it has aged or been maintained in comparison to new buildings. Here is where the assessor can allow for an adjustment for items that are not consistent with the overall condition of the majority of the home.
- FUNCTIONAL:** Refers to the functional design of the building based on the current use, design, layout and new technology available, over and above the normal age depreciation.
- ECONOMIC:** Refers to depreciation caused by things which are exterior to the building and usually not controllable by the owner. Excessive traffic, active railroad tracks, airport nearby, are just a few examples.
- TEMPORARY:** Refers to depreciation given for a special reason which shall only exist for a short period of time. This is generally used for new construction to account for varying stages during the construction, as of April 1<sup>st</sup> in the assessing year.

## **LAND VALUE COMPUTATIONS**

Land can be valued using a per square foot method, per acre method, per front foot method, or a combination of all three methods. Generally, we use acres as our unit of measure for the lot, dollar per acre pricing for the rear acreage and dollar per front foot to take into account additional lot value by way of potential subdivision. Water frontage and/or view contributory value is listed separately. Land charts are created for ease of use.

### **SAMPLE LAND CHART**

<b># Acres</b>	<b>Value</b>
2.00	31,000
1.45	27,500
1.00	23,000
0.79	16,000
0.45	13,000
0.21	9,000
0.01	1,500

Excess acreage at \$1,500 per acre

Base View Value = \$50,000

Base Waterfront = \$100,000

A table, as shown above, exists for each zone in town that shows the base values for separate indicated lot sizes in town.

This value would then be further adjusted by the neighborhood factor, as indicated by the neighborhood code (NC) table. The NC was established during the revaluation/update process when each road, on every map that existed at that time, had a NC assigned to it based on road, land quality, topography and market desirability.

For this example, we will assume a .45 acre lot with a NC of “G” (which has a value of 1.20, meaning this neighborhood is 20% more desirable or valuable than the average).

$$\$13,000 \times 1.20 = \$15,600$$

The land may further be adjusted by the assessor for unique situations for the quality and development of the site, driveway and topography with individual condition adjustments noted on the card and multiplying straight across. In addition, the assessor can include an overall additional condition for abnormal conditions such as shape, in addition to the site, driveway and topography by placing a factor from 1 to 999 in the condition field on the appraisal card. The appraiser can then positively or negatively adjust the land value.

$$\begin{aligned} & \$15,600 \times 1.10 \text{ Site} \times 1.00 \text{ Driveway} \times 1.00 \text{ Topography} \times \\ & .90 \text{ Condition (Wet)} = \$15,444 \text{ or } \$15,400 \text{ (rounded)} \end{aligned}$$

If there were any excess land over the zone minimum, this land would be priced at the excess acreage price. There would be no NC adjustment, for the NC indicates the street frontage and excess land is the same throughout the town. It would be depreciated for size from the excess acreage chart created for this town, which simply decreases the per acre rate based on quantity. This excess land may be further adjusted based on the assessor's knowledge of the area for topography, ledge, wetlands, etc.

Excess road frontage, in amounts equal to the zone minimum, would be valued only if there is enough excess land to support subdivisions based on the zoning requirements. Excess frontage would not normally be assessed unless subdivision potential exists, however it could be if the market sales data showed a value exists even if subdivision potential did not.

The frontage would be valued by multiplying only the excess frontage above the minimum requirement, in increments of the zone minimum by the front foot rate and then adjusted by the NC and further for usability, topography, wetland, etc.

Example:

Zone = Two Acres, 100 Front Feet

1. Parcel with three acres and 400 front feet would not have any excess frontage assessed because only one excess acre exists and the zone requires two. So, this parcel has no subdivision potential.
2. Parcel with four acres and 400 front feet would be assessed for 100 excess front feet because there are two excess acres to support the zoning requirement, and therefore, a potential for subdivision exist.

If the sales data were to show a value for excess road frontage, even if no subdivision potential existed, it could be valued based on every front foot beyond the zone minimum.

Finally, you would add the building value to the extra features value to the land value to get the total assessment.



# ***SECTION 5***

## **UNDERSTANDING YOUR PROPERTY RECORD CARD**

### **ABBREVIATIONS, SAMPLES & DEFINITIONS**

**Notices may not be exact copies**





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As you can see, the appraisal card is broken into sections.

- 1) **MAP/LOT/SUB** - Numbers represent the parcel identification numbers (PID) used by the town. The map number represents the ID of the map sheet on which the parcel is displayed. The lot number and sub lot are the unique ID for the parcel on that map sheet.
- 2) **CARD # OF #** - Typically 1 of 1 means the parcel has only one assessment record card for its entire assessment information. In a multi-card situation, where more than one assessment record card is needed to show the assessment information of a parcel with several primary buildings, the first number is the sequential card number and the second number is the total number of cards for that parcel.
- 3) **PRINTED** - The date the card was printed, reflecting the assessment information and value on file at that time.
- 4) **OWNER INFORMATION** - Located in upper left hand corner just below map-lot-sublot numbers and contains the owner name and address information of record at the time of print.
- 5) **SALE HISTORY** - This section is located to the right of owner information box and displays the five most current sales recorded as known for this parcel showing book, page, date, type of sale (Qualified/Unqualified & Vacant/Improved) and seller's name.
- 6) **LISTING HISTORY** - This section usually contains the date that the property was visited, plus the two initials of the person who visited the property. The third character is the reason why they were there, and the fourth is the "action" taken. This may vary as it is user definable, but will always have a date followed by a four space code and then space for a brief note.
- 7) **NOTES** - An area for the appraiser to enter abbreviated notes about the property, as well as reasons for any adjustments made elsewhere on the assessment record card.
- 8) **PICTURE** - Intended to represent some aspect of this tract of land such as view, waterfront or site or outbuildings.
- 9) **EXTRA FEATURES VALUATION** - This area contains the valuation of fireplaces, pools, sheds, detached garages, etc., (a table listing all descriptions and rates can be found in *Section 9C.*), and displays a description (as well as dimensions when appropriate), the unit rate, condition and final value. The grand total is rounded to nearest \$100. Also, included is a brief notes section for each extra feature item listed.
- 10) **PARCEL TOTAL TAXABLE VALUE** - Is located about halfway down the right side of the card and displays prior years and current assessed value summarized as buildings, features and land and then the card total value. In the case of a multi-card parcel, in the current year column an additional value will be displayed for the total parcel value just below the card total value, whereas the prior year values will only show the total assessed value of the entire parcel.
- 11) **LAND VALUATION** - This area provides all the information necessary for land valuation.

Zone - Displays the land pricing table description, which is usually the same as the zones in town.

Minimum Acreage - The minimum lot size as defined by zoning requirements of the town. Occasionally, zones are defined that do not relate to the town zoning. Refer to the land pricing table for clearer definition of the land pricing table.

Minimum Frontage - Same as above, but represents the minimum required road frontage needed for development.

Site - A brief description of the site such as undeveloped, fair, average, good, very good or excellent, which are referring to the condition of the site development and landscaping.

Driveway - A brief description of the driveway such as none, gravel, paved, stone, etc.

Road - A brief description of the road such as paved or gravel.

Land Type - Refers to specific codes used to classify land use. These are all listed and defined in *Section 9C*.

Units - Size of land being assessed on each line.

AC = Acres

FF = Front Feet (Road Frontage)      SF = Square Feet

WF = Waterfront Feet

If there are views, they will display here with subject, distance, depth and width as defined in *Section 9.C*.

Base Rate - Dollar value per unit, except on line one where it is the basic value of the building site, if one exists, for the lot size shown under units.

NC - Neighborhood Code. All towns have distinct neighborhoods, some more than others, which influence value based on features of the neighborhood and market desirability. Neighborhoods are represented alphabetically with “E” being average; A, B, C & D being levels below average; and F, G, H, I, etc. being levels above average value and desirability.

ADJ - The factor by which the neighborhood influences the value. In the case of excess acreage, it is a quantity or size adjustment factor

Site - Land line one only and displays the adjustment factor, if any, associated with the description.

Road - A brief description of the road such as paved or gravel.

Dway - Land line one only and displays the adjustment factor, if any, associated with the description.

Topography - Each land line can have a topography description and adjustment associated and displayed with it.

Cond - Condition - area to enter other land adjustments, such as: wet, shape, undeveloped, etc.

Ad Valorem - Market value.

SPI - Soil Potential Index is used to regulate the per acre rate of the current use land based on the range of value provided by the state. Current use condition for grade, location & site quality as defined in DRA Current Use Rules for forest categories. An entry of 100 means the maximum value and 0 means the minimum. The SPI is provided by the landowner for farm land.


R - This is used for the current use recreation discount. If the recreation discount is granted, a “Y” will appear in this column.

Tax Value - Is the taxable value of all land being appraised, including the land assessed under current use.

Notes - Brief information about each land line or the “COND” adjustment.

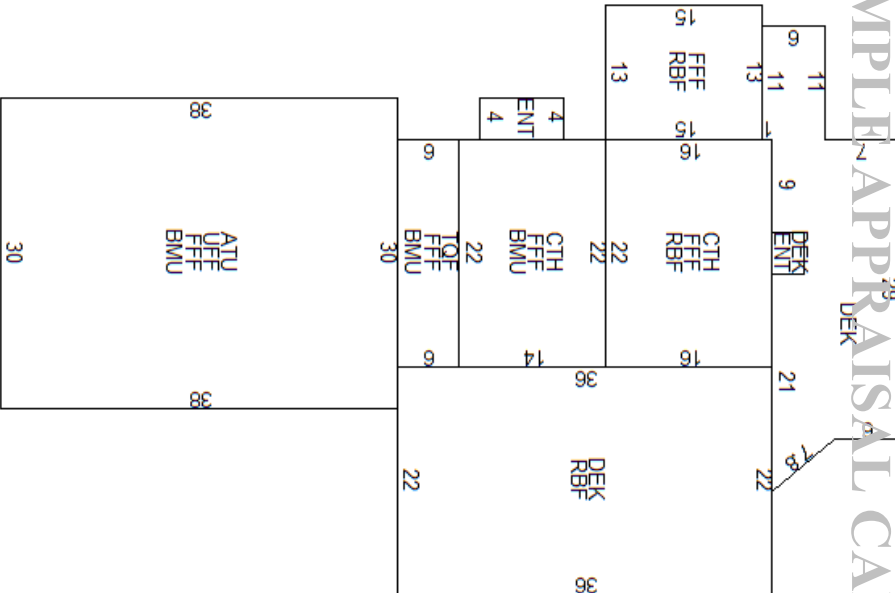
- 12) See *Section 1.D. Listing the Property – Views. Views & Section 9.C. Final Valuation Tables (Views & Waterfront).*

Map: 000R42      Lot: 000008      Sub: 000000      Card: 1 of 1      123 MOUNTAIN ROAD      ANYTOWN      Printed: 04/01/2022

		<b>PICTURE (1)</b>																																													
<b>OWNER (2)</b> DOW, JOHN O'BRIEN, KAREN JOY 123 MOUNTAIN ROAD ANYTOWN, NH 01324		<b>TAXABLE DISTRICTS (3)</b> <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td colspan="2"> </td> </tr> </table>		District	Percentage																																										
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<b>PERMITS (5)</b> <table border="1"> <tr> <th>Date</th> <th>Permit ID</th> <th>Permit Type</th> <th>Notes</th> </tr> <tr> <td>11/20/19</td> <td>2019000256</td> <td>RENOVATION</td> <td></td> </tr> <tr> <td>06/11/18</td> <td>2018000097</td> <td>RENOVATION</td> <td></td> </tr> </table>		Date	Permit ID	Permit Type	Notes	11/20/19	2019000256	RENOVATION		06/11/18	2018000097	RENOVATION		<b>BUILDING DETAILS (4)</b> Model: 2.50 STORY COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: CEDAR/REDWD Int: DRYWALL/PLASTERED Floor: HARDWOOD/PINE/SOFT WD Heat: GAS/EA DUCTED Bedrooms: 4      Baths: 5.0      Fixtures: 18 Extra Kitchens:      Fireplaces:      Generators:																																	
Date	Permit ID	Permit Type	Notes																																												
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Base Rate: <b>RSA 88.00</b> Bldg. Rate: <b>1.4087</b> Sq. Foot Cost: <b>\$ 123.97</b>		<b>BUILDING SUB AREA DETAILS (7)</b> <table border="1"> <tr> <th>ID</th> <th>Description</th> <th>Area</th> <th>Adj. Effect.</th> </tr> <tr> <td>ATU</td> <td>ATTIC</td> <td>1140</td> <td>0.10</td> </tr> <tr> <td>UFF</td> <td>UPPER FLR FIN</td> <td>1140</td> <td>1.00</td> </tr> <tr> <td>FFF</td> <td>FST FLR FIN</td> <td>2127</td> <td>1.00</td> </tr> <tr> <td>BMU</td> <td>BSMNT</td> <td>1580</td> <td>0.15</td> </tr> <tr> <td>TQF</td> <td>3/4 STRY FIN</td> <td>132</td> <td>0.75</td> </tr> <tr> <td>DEK</td> <td>DECK/ENTRANCE</td> <td>1221</td> <td>0.10</td> </tr> <tr> <td>RBF</td> <td>RAISED BSMNT</td> <td>1339</td> <td>0.75</td> </tr> <tr> <td>CTH</td> <td>CATHEDRAL</td> <td>660</td> <td>0.10</td> </tr> <tr> <td>ENT</td> <td>ENTRY WAY</td> <td>44</td> <td>0.10</td> </tr> <tr> <td colspan="2"><b>GLA: 3,366</b></td> <td><b>9,383</b></td> <td><b>4,913</b></td> </tr> </table>		ID	Description	Area	Adj. Effect.	ATU	ATTIC	1140	0.10	UFF	UPPER FLR FIN	1140	1.00	FFF	FST FLR FIN	2127	1.00	BMU	BSMNT	1580	0.15	TQF	3/4 STRY FIN	132	0.75	DEK	DECK/ENTRANCE	1221	0.10	RBF	RAISED BSMNT	1339	0.75	CTH	CATHEDRAL	660	0.10	ENT	ENTRY WAY	44	0.10	<b>GLA: 3,366</b>		<b>9,383</b>	<b>4,913</b>
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SAMPLE APPRAISAL CARD

(6)



2020 BASE YEAR BUILDING VALUATION (8)

Market Cost New:	\$ 609,065
Year Built:	1776
Condition For Age:	EXCELLENT
Physical:	20 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	20 %
Building Value:	\$ 487,300

- 1) **PICTURE** - A color or black and white digital picture, if one is attached, usually a picture of the sketched building.
- 2) **OWNER INFORMATION** - Repeats the owner information from the front for ease of use.
- 3) **TAXABLE DISTRICTS** - This area lists any town districts and the percentage of the property in each district.
- 4) **BUILDING DETAILS** - The title bar displays the story height, building style and year built.

**Model** – Story Height/Building Type

**Roof** - Style & Material Cover

**Ext** - Exterior Wall Cover

**Int** - Interior Wall Material

**Floor** - Floor Cover Material

**Heat** - Type & Fuel

**Bedrooms** - # of Bedrooms

**Bath** - # of Baths

**Fixtures** - Total # of Bath Fixtures

**Extra Kitchens** – In-law or Living Area Kitchen

**Fireplaces**

**A/C** - Central Air

**Generators**

**Quality** - Building Quality Description

**Com Wall** - Commercial Wall Structure

**Size Adj** - Size Adj Factor

**Base Rate** - Bldg Sq Ft Cost

**Bldg Rate** - Overall bldg factor, based on prior bldg description

**Sq. Foot Cost** - Final Adjusted Bld Sq Ft Cost

- 5) **PERMITS** - Area to keep track of issued building permits, manually or automatically from the Avitar Building Permit module, if town building inspector is using that module.
- 6) **BUILDING SKETCH** - It is the area in which the CAMA generated sketch can be found. Labeling of all sections is located within each area. The acronyms in the sketch, which consists of three letters, are shown to the right of the sketch in the Building Sub Area Details section in a more readable, but still in an abbreviated format.
- 7) **BUILDING SUB AREA DETAILS** - This shows the Sub Area ID and description, the actual area for each sub area, the cost factor associated with it as a percentage of the Building Square Foot Cost and the effective area, which is the actual area times the cost factor.

Example: A first floor finished (FFF) might be worth \$86/sq ft, but an attached deck would not be. By using the 10% cost factor, the square foot cost of the deck would be \$8.60. So, if you have a 100 square foot deck at \$8.60/sf, it would be valued at \$860. Put another way, 100 sf times cost adjustment factor of 10% = 10 sf. 10 sf x \$86 base rate = \$860. As you can see, using the adjustment this way is the same, but it enables the computation of the total effective area for use in the overall size adjustment computation and for comparing the effective area of comparable structures.

- 8) **BASE YEAR BUILDING VALUATION** - Is calculated by multiplying the total effective area by the Building Adjusted Base Rate, displayed just above and to the right of the sketch. This represents the undepreciated value of the structure, or rather the cost to replace the structure with a similar structure at the time the assessment was made,

based on the local market data. The base year is the year of the last valuation update and the year from which the age depreciation of the building is computed.

- Normal - Depreciation based on the age and condition of the building.
- Physical - Is added depreciation to account for the loss in value due to wear and tear and the forces of nature.
- Functional - Added depreciation is the loss in value due to the inability of the structure to perform adequately the function for which it is used, based on problems with design, layout and/or use of the buildings.
- Economic - Added depreciation based on factors influencing value that are external to the property and generally not controlled by the owner.
- Temporary - Generally used for a building in a transitional phase such as renovation, remodeling or new construction not completed as of April 1st. It is expected to change yearly as construction is completed.

This approach ensures consistent age depreciation, but also allows the supervisor to make individual added depreciation on final field review, as deemed needed for each property. See *Section 4 - Depreciation - Manual Calculation*

- Total Dpr - Total all depreciation.
- Assessment is the actual assessed value of the building and is calculated by multiplying the Building Market Cost New value by (100% - Total Depreciation %).

$$\begin{array}{rcl} \text{Building Market Cost New} & = & \$227,000 \\ \text{Total Depreciation} = 21\% & \times & .79 \text{ (100\% - 21\% = 79\% or .79)} \\ & & \$179,330 \end{array}$$

Rounded to \$179,300 = Building Assessment

GENERAL COMMONLY USED ABBREVIATIONS	
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A/C	Air Conditioning	LOC	Location
AC	Acres	LUCT	Land Use Change Tax
ACC	Access	ME	Measured & Estimated
AMNTY	Amenity	MH	Manufactured Home
ATT	Attached	MHD	Manufactured Home-Double Wide
AVG	Average	MHS	Manufactured Home-Single Wide
BC	Blind Curve	MKB	Modern Kitchen/Bath
BCH	Beach	M/L	Measured & Listed
BKL	Backland	MPU	Most Probable Use
BR	Bedroom	NBD	Non-Buildable
BSMNT/BMT	Basement	NC	No Change
BTH	Bath	NICU	Not in Current Use
CB	Cinder/Concrete Block	NOH	No One Home
CE	Conservation Easement	NSFA	No Show for Appointment
CK/CHK	Check	NV	No Value
CLR	Clear	OKB	Outdated Kitchen/Bath
COF	Comm Office Area	P&B	Post & Beam
COND	Condition	PDS	Pull Down Stairs/Attic Stairs
CTD	Cost to Develop	PF	Pond Frontage
CTR	Close to Road	PLE	Power Line Easement
CU	Current Use	PR	Poor
CW	Common Wall	PRS	Pier Foundation
DB	Dirt Basement	PU	Pickup
DNPU	Did Not Pick UP	RBL	Road Bisects Lot
DNV	Did Not View	RD	Road
DNVI	Did Not View Interior	REF	Refused
DTW	Distance to Waterfront	RF	River Frontage
DV	Data Verification	ROW	Right of Way (R/W)
DW	Driveway	SHDW	Shared Driveway
ENT	Entrance	SUBD	Subdivision
ESMNT	Easement	TOPO	Topography
EST	Estimate	UC	Under Construction
EXC	Excellent	UNB	Unbuildable
EXT	Exterior	UND	Undeveloped
FF	Front Feet on Road	UNF	Unfinished
FIN	Finished	VBO	Verified by Owner
FLR	Floor	VGD	Very Good
FND	Foundation	VPR	Very Poor
FP	Flood Plain	VU	View
FPL	Fireplace	WA	Water Access
FR	Fair	WB	Wet Basement
FS	Field Stone	WF	Water Frontage
GAR	Garage	WH	Wall Height
GD	Good	WOB	Walkout Basement
HO	Homeowner	W&D	Windows & Door
INCL	Included	XFOB	Extra Features
INFO	Information	XSWF	Excess Water Frontage
INT	Interior	YB	Year Built
LB	Low Basement		
LDK	Loading Dock		
LLA	Lot Line Adjustment		
LTD	Limited		



# SAMPLE - LIST LETTER

Town of Anytown  
123 Main Street  
Anytown, NH 03123

FQY 'IQJ P' 'LCPG  
345 O QWP VCP 'TQCF  
'CP[ VQY P, PJ 03345

Map Lot Sub : 000404 000031 000000

June 6, 2022

## INTERIOR INSPECTIONS

**Dear Property Owner:**

The Town of Anytown has contracted Avitar Associates of New England, Inc. to perform a data verification process. Annually, properties are chosen and the data is verified for accuracy. This process helps to maintain an accurate database and will help maintain fair and equitable assessments.

At this time, Avitar is scheduling appointments for **Interior Inspections** for **Monday, June 20, 2022 thru Wednesday, June 22, 2022** (additional days may be added, if needed). You will not be able to make an appointment after **4:00 pm on June 17, 2022**. This appointment scheduling is for an interior inspection at your property location, no phone appointments are currently available for your town. The purpose of the interior inspection is to verify the data listed on your property record card for accuracy i.e., number of bedrooms and baths and to determine the overall condition. This is not required by law, but does ensure your data is accurately listed.

To schedule an interior inspection appointment, go to [www.avitarassociates.com/inspections](http://www.avitarassociates.com/inspections). Select **TOWN OF ANYTOWN** and then select an appointment timeframe (2 hour blocks). On the day of the appointment, a representative from Avitar will arrive at your property location between the times selected. The actual interior inspection will typically only take 15 minutes but we will have several inspections scheduled for the same time block. Therefore, please know that you must be available at your property during the entire 2 hour timeframe. **For example: If you choose 8:00 am, you must be there from 8:00 am to 10:00 am.**

If you do not have access to the internet and no one else is available to assist you, contact the Anytown Town Office/Hall at 603-123-4567 and they can log on to the above-mentioned website to schedule an interior inspection appointment for you. If you are unable to make an appointment at this time, you may contact the town leaving your name & number and Avitar will try to contact you on their next scheduled visit.

Please keep in mind that the inspection of your property is very important for an accurate and equitable assessment.

Thank you for your cooperation,  
Avitar Associates of NE, Inc.  
Contract Assessors for the Town

# SAMPLE PRELIMINARY NOTICE OF VALUE

Town of Cpl y p  
\*\*\*\*\*145'0 c p'Uggv  
Cp{ y qy p, NH 03345

"F QY .IQJ P  
F QY .ICPG  
345'O QWP VCR TQCF  
\*\*\*\*CP[ VQY P PJ 05345

Map Lot Sub : 000202 000027 000024

## NOTICE OF PRELIMINARY ASSESSMENT VALUES - JUNE 22, 2022

Dear Property Owner:

The **Town of Anytown** has contracted with Avitar Associates to perform a town wide update of values. Sales prior to the April 1st assessment date are relied upon to establish new base land and building rates with the goal of bringing all assessments to 100% of fair market value. The new assessed values established for your property during the recent update are listed below.

To view your property record card online, go to **www.avitarassociates.com** and select **Online Data, Subscription Information (Assessment Data - Review Online)**. Log in using the **Subscriber** option with **Username: townofanytown** and **Password: anytown**. The website also provides links to resources designed to help you understand the codes, notes, abbreviations, and other information on your property record card. The Online Data at this website will only be available for 60 days to review your property record card. **The informal review phone appointments will only be available during the timeframe listed below, additional days may be added, if needed.**

If you feel an error exists and would like to schedule a **PHONE APPOINTMENT** to review your assessment or to contact us with specific questions, please go to **www.avitarassociates.com/appointments** for details. Appointments are only available for the week of **July 11, 2022**, therefore we urge you to **logon as soon as possible and schedule an appointment to ensure you are afforded the opportunity for review**. If you do not have access to the internet, and no one else is available to assist you, contact the **Town Office** at **'603-123-4567** and they can make an appointment for you. Unlike in previous years, we will not be holding face to face meetings. But rather, we will contact you at the phone number you provide for your scheduled appointment.

Please note that you should not try to estimate your next tax bill by multiplying your new assessment and the old tax rate as it will produce an erroneous tax amount. As the total value of the Town has increased, then the tax rate will drop proportionally, barring any significant changes in spending voted in at Town & School district meetings. **The newly established values will be implemented on the December bill.**

We appreciate your patience and thank you for your cooperation.

Land Value: \$ 76,222

Buildings/Features: \$ 198,200

Total Parcel Value: \$ 472,222

# SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown  
Office of the Selectmen  
325 Main Street  
Anytown, NH 02367

DOW, JOHN  
145 Main Street  
ANYTOWN, NH 05345

Map Lot Sub : 000001 000001 000001

**August 5, 2022**

Dear Property Owner:

The value listed below is your final value developed from the recent townwide update after review and changes from the informal hearing process in Anytown, N.H.

Changes may have occurred whether or not you scheduled an appointment for an informal hearing.

If you have any further questions or concerns, they should be addressed through the abatement process once you have received your final tax bill in the fall. As provided under RSA 76:16, you have the right to apply in writing to the selectmen or assessors for an abatement of taxes assessed by March 1 following the notice of tax. If after you have filed for abatement and are still aggrieved, you may apply in writing to either the Board of Tax and Land Appeals (RSA 76:16-a) or Superior Court (RSA 76:17), but not both. The appeal shall be filed on or before September 1 after the date of notice of tax and not afterwards.

Please note that you should not multiply your new assessment by the old tax rate, as it will produce an erroneous tax amount.

Sincerely,  
Avitar Associates of NE, Inc.  
Contract Assessor

Land Value: \$ 73,300

Improvements: \$ 163,800

Total Parcel Value: \$ 237,100

## **DEFINITIONS**

**Abatement:** An official reduction or elimination of one's taxes.

**Abstraction Method:** Method of land valuation in the absence of vacant land sales, whereby improvement values obtained from the cost model are subtracted from sales prices of improved parcels to yield residual land value estimates. Also called land residual technique.

**Ad Valorem Tax:** A tax levied in proportion to the value of the thing(s) being taxed. Exclusive of exemptions, use-value assessment provisions, and the like, the property tax is an ad valorem tax.

**Age/Life Method (Depreciation):** A method of estimating accrued depreciation founded on the premise that, in the aggregate, a neat mathematical function can be used to infer accrued depreciation from the age of a property and its economic life. Another term is "straight-line depreciation" (see depreciation, accrued; and depreciation method, straight-line).

**Allocation Method:** A method used to value land, in the absence of vacant land sales, by using a typical ratio of land to improvement value. Also called land ratio method.

**Amenity:** A feature of an improvement that enhances its suitability for its basic use. A fireplace in a single-family residence is an amenity, as is covered parking at an apartment complex. By definition, amenities always increase value. Use of land owned in common like in a condominium complex, is an added value or amenity.

**Anticipated Use Method:** A method used to appraise underdeveloped land. Expected improvements to the land are specified, and total development costs are estimated and subtracted from the projected selling price to give an estimate of the value of the undeveloped land.

**Appeal:** A process in which a property owner contests an assessment either informally or formally.

**Appraisal Date:** The date as of which a property's value is estimated.

**Appraisal Methods:** The three methods of appraisal, that is, the cost approach, income approach, and sales comparison approach.

**Appreciation:** Increase in value of a property, in terms of money, from causes other than additions and betterments. For example, a farm may appreciate if a shopping center is built nearby, and property of any sort may appreciate as a result of inflation.

**Arm's-Length Sale:** A sale in the open market between two unrelated parties, each of whom is reasonably knowledgeable of market conditions and under no undue pressure to buy or sell.

**Assemblage:** The assembling of adjacent parcels of land into a single unit. Compare "plottage".

**Assess:** To value property officially for the purpose of taxation.

**Assessed Value:** (1) A value set on real estate by a government as a basis for levying taxes; (2) The monetary amount for a property as officially entered on the assessment roll for purposes of

computing the tax levy. Assessed values differ from the assessor's estimate of actual (market) value for three major reasons: fractional assessment ratios, partial exemptions, and decisions by assessing officials to override market value.

**Assessment:** The official act of discovering, listing, and estimating property value and other property assessments.

**Assessment Card:** A card used by an assessor with land and building information, including acreage, sketch or photograph of a building, a description of its location, a list of the principal factors affecting its reproduction cost and depreciation, and the calculations of cost and depreciation. Also called a “property record card”.

**Assessment Equity:** The degree to which assessments bear a consistent relationship to market value.

**Assessment Progressivity or Regressivity:** An estimated assessing bias such that high-value properties are appraised higher (or lower) than low-value properties in relation to market values. It is computed by the Price Related Differential; however, it is not statistically definitive, but merely an indication of a possible bias.

**Assessment to Sale Price Ratio:** The ratio of the assessed value to the sale price (or adjusted sale price) of a property; a simple indication of assessment accuracy.

**Bias:** A statistic is said to be biased if the expected value of that statistic is not equal to the population parameter being estimated. A process is said to be biased if it produces results that vary systematically with some factor that should be irrelevant.

**Board of Tax and Land Appeals:** Empowered by RSA 71-B, the Board of Tax and Land Appeals has responsibility for: (1) hearing appeals of individual tax assessments, exemptions or refunds, whether levied by the State or its municipalities; (2) hearing petitions for reassessment and determining the adequacy of reassessments ordered by the Board; and (3) determining any appeals of the equalization ratios established by the Commissioner of Revenue Administration.

**Capitalization Rate:** Any rate used to convert an estimate of future income to an estimate of market value; the ratio of net operating income to market value.

**Coefficient of Dispersion (COD):** The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio.

**Computer Assisted Mass Appraisal (CAMA):** A system of appraising property, usually only certain types of real property, that incorporates computer-supported statistical analyses such as multiple regression analysis and adaptive estimation procedure to assist the assessor in estimating market value of a large population of properties.

**Confidence Interval:** For a given confidence level, the range within which one can conclude that a measure of the population (such as the median or mean appraisal ratio) lies.

**Contributory Value:** The amount a component of a property contributes to the total market value. For improvements, contributory value must be distinguished from cost.

**Deferred Maintenance:** Repairs and similar improvements that normally would have been made to a property, but were not made to the property in question, thus increasing the amount of its depreciation.

**Depreciation:** Loss in value of an object, relative to its replacement cost new, reproduction cost new, or original cost, whatever the cause of the loss in value. Depreciation is sometimes subdivided into three types: physical deterioration (wear and tear), functional obsolescence (suboptimal design in light of current technologies or tastes), and economic obsolescence (poor location or radically diminished demand for the product).

**Double Net Lease (NN):** This type of lease requires only the tenant to pay property taxes and insurance premiums in addition to rent.

**Effective Gross Income (EGI):** The potential gross income, less vacancy and collection loss, plus miscellaneous income.

**Escheat:** The right to have property reverts to the state for nonpayment of taxes or when there are no legal heirs of someone who dies without leaving a will.

**Encumbrance:** Any limitation that affects property rights and value.

**Equalization:** The process by which an appropriate governmental body attempts to ensure that all property under its jurisdiction is assessed at the same assessment ratio or at the ratio or ratios required by law. Equalization may be undertaken at many different levels. Equalization among use classes (such as agricultural and industrial property) may be undertaken at the local level, as may equalization among properties in a school district and a transportation district; equalization among counties is usually undertaken by the state to ensure that its aid payments are distributed fairly.

**Equalized Values:** Assessed values after they have all been multiplied by common factors during equalization.

**Estate:** A right or interest in property.

**Expense:** A cost, or that portion of a cost, which under accepted accounting procedures, is chargeable against income of the current year.

**External (Economic) Obsolescence:** The loss of value (relative to the cost of replacing a property with property of equal utility) resulting from causes outside the property that suffers the loss. Usually locational in nature in the depreciation of real estate, it is more commonly marketwide in personal property, and is generally considered to be economically infeasible to cure.

**Fee Simple Estate:** The property rights that refer to absolute ownership unencumbered by any other interest or estate (a right or interest in property), subject only to the limitations imposed by governmental powers such as eminent domain, taxation, police power, and escheat.

**Field Review:** The practice of reviewing the reasonableness of assessments by viewing the properties in question by looking at their exteriors.

**Functional Depreciation:** Synonymous with the preferred term “obsolescence”.

**Functional Obsolescence:** Loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.

**Gross Lease (GR):** Is a monthly rent including an estimated utility cost.

**IAAO:** International Association of Assessing Officers.

**Improvements:** Buildings, other structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Note: Sidewalks, curbing, sewers, and highways are sometimes referred to as “betterment”, but the term “improvements” is preferred.

**Income:** The payments to its owner that a property is able to produce in a given time span, usually a year, and usually net of certain expenses of the property.

**Income Approach:** One of the three approaches to value, based on the concept that current value is the present worth of future benefits to be derived through income production by an asset over the remainder of its economic life. The income approach uses capitalization to convert the anticipated benefits of the ownership of property into an estimate of present value.

**Land-to-Building Ratio (Land-to-Improvement Ratio):** The proportion of land area to gross building (improvement) area. For a given use, the most frequently occurring ratio will be that of a functioning economic unit.

**Lease:** A written contract by which the lessor (owner) transfers the rights to occupy and use real or personal property to another (lessee) for a specified time in return for a specified payment (rent).

**Leased Fee Estate:** An ownership interest held by a lessor with the rights of use and occupancy conveyed by lease to another.

**Leasehold Estate:** Interests in real property under the terms of a lease or contract for a specified period of time, in return for rent or other compensation; the interests in a property that are associated with the lessee (the tenant) as opposed to the lessor (the property owner). May have value when market rent exceeds contract rent.

**Lessee:** The person receiving a possessory interest in property by lease.

**Lessor:** The person granting a possessory interest in property by lease.

**Level of Assessment; Assessment Ratio:** The common or overall ratio of assessed values to market values. Three concepts are commonly of interest: what the assessment ratio is legally required to be; what the assessment ratio actually is, and what the assessment ratio seems to be, on the basis of a sample and the application of inferential statistics.

**Life Estate:** An interest in property that lasts only for a specified person's lifetime; thus the owner of a life estate is unable to leave the property to heirs.

**Listing:** Performing an interior inspection of a property/building.

**Market Approach:** Any valuation procedure that incorporates market-derived data, such as the stock and debt technique, gross rent multiplier method and allocation by ratio.

**Mass Appraisal:** The process of valuing a group of properties as of a given date, using standard methods, employing common data, and allowing for statistical testing.

**Mass Appraisal Model:** A mathematical expression of how supply and demand factors interact in a market.

**Mean:** A measure of central tendency. The result of adding all the values of a variable and dividing by the number of values. For example, the mean of 3, 5, and 10 is 18 divided by 3, or 6. Also called arithmetic mean or average.

**Median:** A measure of central tendency. The value of the middle item in an uneven number of items arranged or arrayed according to size; the arithmetic average of the two central items in an even number of items similarly arranged; a positional average that is not affected by the size of extreme values.

**Model Calibration:** The development of adjustments, or coefficients based on market analysis that identifies specific factors with an actual effect on market value.

**Modified Gross Lease (MG):** This type of lease sits somewhere between a triple net lease and a gross lease and varies. Some expenses may be included and are defined on a lease by lease basis.

**Neighborhood:** (1) The environment of a subject property that has a direct and immediate effect on value; (2) A geographic area defined for some useful purpose, such as to ensure for later multiple regression modeling that the properties are homogeneous and share important locational characteristics.

**Net Operating Income (NOI):** (1) The income expected from a property, after deduction of allowable expenses; (2) Net annual income is the amount generated by a property after subtracting vacancy and collection loss, adding secondary income, and subtracting all expenses required to maintain the property for its intended use. The expenses include management fees, reserves for replacement, maintenance, property taxes, and insurance, but do not include debt service, reserves for building additions, or income tax.

**Net Leasable Area (also referred to as rentable square footage):** The area within a building or structure that is actually occupied by an individual tenant. Net leasable area does not include any of the common areas, such as lobbies and restrooms shared by other tenants.

**Obsolescence:** A decrease in the value of a property occasioned solely by shifts in demand from properties of this type to other types of property and/or to personal services. Some of the principal causes of obsolescence are: (1) changes in the esthetic arts; (2) changes in the industrial arts, such as new inventions and new processes; (3) legislative enactments; (4) change in consumer demand for products that results in inadequacy or overadequacy; (5) migration of markets that results in misplacement of the property. Contrast depreciation, physical; depreciation, economic.



**Overall Rate (OAR):** A capitalization rate that blends all requirements of discount, recapture, and effective tax rates for both land and improvements; used to convert annual net operating income into an indicated overall property value.

**Partial Interest:** An interest (in property) that is less complete than a fee simple interest. Also, known as a “fractional” interest.

**Percent Good:** An estimate of the value of a property, expressed as a percentage of its replacement cost, after depreciation of all kinds has been deducted.

**Physical Depreciation:** Depreciation arising solely from a lowered physical condition of the property or a shortened life span as the result of ordinary use, abuse, and action of the elements.

**Plottage Value:** (1) The increment of value ascribed to a plot because of its suitability in size, shape, and/or location with reference to other plots (preferred); (2) The excess of the value of a large parcel of land formed by assemblage over the sum of the values of the unassembled parcels. Compare “assemblage”.

**Potential Gross Income (PGI):** The sum of potential gross rent and miscellaneous income, that is, the income from rent and other sources that a property could generate with normal management, before allowing for vacancies, collection loss and normal operating expenses.

**Price Related Differential (PRD):** The mean divided by the weighted mean. The statistic has a slight bias upward and is not statistically definitive; however, price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicate assessment progressivity.

**Principle of Substitution:** The principle of substitution states that no buyer will pay more for a good than he or she would have to pay to acquire an acceptable substitute of equal utility in an equivalent amount of time.

**Ratio Study:** A study of the relationship between assessed values and market sales data.

**Real Property:** Consists of the interests, benefits, and rights inherent in the ownership of land plus anything permanently or semi-permanently attached to the land or legally defined as immovable; the bundle of rights with which ownership of real estate is endowed. To the extent that "real estate" commonly includes land and any permanent improvements, the two terms can be understood to have the same meaning. Also called “realty”.

**Replacement Cost New Less Depreciation (RCNLD):** In the cost approach, replacement cost new less physical incurable depreciation.

**Residual Value of Land:** A value ascribed to land alone by deducting from the total value of land and improvements, the value of the improvements.

**Reversion:** The right of possession commencing on the termination of a particular estate.

**Right-of-Way:** R/W or RW, an easement consisting of a right of passage through the servient estate. By extension, the strip of land traversed by a railroad or public utility, whether owned by the railroad or utility company or used under easement agreement.

**Single Net Lease (N):** This type of lease requires the tenant to pay only the property taxes in addition to rent.

**Standard Deviation:** The statistic calculated from a set of numbers by subtracting the mean from each value and squaring the remainders, adding together all the squares, dividing by the size of the sample less one, and taking the square root of the result. When the data are normally distributed, one can calculate the percentage of observations within any number of standard deviations of the mean from normal probability tables. When the data are not normally distributed, the standard deviation is less meaningful, and one should proceed cautiously.

**Statistics:** (1) Numerical descriptions calculated from a sample, for example, the median, mean, or coefficient of dispersion. Statistics are used to estimate corresponding measures, termed parameters, for the population; (2) the science of studying numerical data systematically and of presenting the results usefully. Two main branches exist: descriptive statistics and inferential statistics.

**Stratification:** The division of a sample of observations into two or more subsets according to some criterion or set of criteria. Such a division may be made to analyze disparate property types, locations, or characteristics, for example.

**Subdivision:** A tract of land that has been divided into marketable building lots and such public and private ways as are required for access to those lots, and that is covered by a recorded plat.

**Tax-Exempt Property:** Property entirely excluded from taxation because of its type or use. The most common examples are religious, charitable, educational, or governmental properties. This definition omits property for which the application of a partial exemption reduces net taxable value to zero.

**Tax Map:** A map drawn to scale and delineated for lot lines or property lines or both, with dimensions or areas and identifying numbers, letters, or names for all delineated lots or parcels.

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base. For property tax, it is expressed in dollar of tax per \$1,000 of value.

**Time-Adjusted Sale Price:** The price at which a property sold, adjusted for the effects of price changes reflected in the market between the date of sale and the date of analysis.

**Total Economic Life:** The period of time or units of production over which the operation of an asset is economically feasible, not necessarily the same as its physical life.

**Trending:** Adjusting the values of a variable for the effects of time. Usually used to refer to adjustments of assessments intended to reflect the effects of inflation and deflation and sometimes also, but not necessarily, the effects of changes in the demand for microlocational goods and services.

**Triple Net Lease (NNN):** This type of lease requires the tenant to pay ALL expenses in addition to rent.

**Uniformity:** The equality of the burden of taxation in the method of assessment.

**Use Class:** (1) A grouping of properties based on their use rather than, for example, their acreage or construction; (2) one of the following classes of property: single-family residential, multifamily residential, agricultural, commercial, industrial, vacant land and institutional/exempt; (3) Any subclass refinement of the above-for example, townhouse, detached single-family, condominium, house on farm, and so on.

**Variance:** A measure of dispersion equal to the standard deviation squared.

**Zoning:** The exercise of the police power to restrict landowners as to the use of their land and/or the type, size, and location of structures to be erected thereon.



# ***SECTION 6***

## **SALES DATA**

- A. DATE RANGE OF SALES & EFFECTIVE  
DATE OF NEW VALUE**
- B. QUALIFIED & UNQUALIFIED SALES  
REPORT**



## **A. Date Range of Sales & Effective Date of New Value**

Effective date of this revaluation is 4/1/2023.

Sales that occurred between 4/1/2022 and 7/3/2023 were used in the preliminary analysis.

Sales that occurred between 4/1/2022 and 7/21/2023 were used in the final analysis. Sales after 4/1/2023 may not have been visited for verification.

A total of 81 qualified sales were used in the final analysis/testing.

## **B. Qualified & Unqualified Sales Report**

The following sales listing for all sales that were verified as qualified “market sales” (via PA-34 reports filed by the buyer and seller at the time of the transaction, onsite visits, sales questionnaires or through research of MLS listing services) that were discovered and used in the analysis of costs for the revaluation. There are two listings. The first is a list of all Market Sales commonly called Qualified. The second is a listing of all the sales considered non-market or unqualified sales and not used in the cost analysis.

The sales list includes the following abbreviations, defined here:

LC=Land Use Code

CI	Comm/Ind
EX-F	Exempt-Federal
EX-M	Exempt-Municipal
EX-P	Exempt-PILT
EX-S	Exempt-State
R1	1F Residential (1F = One Family)
R1A	1F Residential Water Access
R1W	1F Residential Waterfront
R2	2F Residential (2F = Two Family)
R2A	2F Residential Water Access
R2W	2F Residential Waterfront
R3	3F Residential (3F = Three Family)
R3A	3F Residential Water Access
R3W	3F Residential Waterfront
R4	4F Residential (4F = Four Family)
R4A	4F Residential Water Access
R4W	4F Residential Waterfront
UTL	Utility-Other
UTLE	Utility-Electric
UTLG	Utility-Gas
UTLW	Utility-Water

NC=Neighborhood Code

A	60%	40% Below the Average
B	70%	30% Below the Average
C	80%	20% Below the Average
D	90%	10% Below the Average
E	100%	Average for the Town
F	110%	10% Above the Average
G	120%	20% Above the Average
H	130%	30% Above the Average
I	140%	40% Above the Average
J	150%	50% Above the Average
K	160%	60% Above the Average
L	170%	70% Above the Average
M	180%	80% Above the Average
N	190%	90% Above the Average
P	200%	100% Above the Average
Q	225%	125% Above the Average
R	250%	150% Above the Average
S	275%	175% Above the Average
T	300%	200% Above the Average
X	Backland	Not Having Road Frontage

BR=Building Square Foot Rate – See *Section 9C Final Cost Tables*

SH=Story Height

A	1 Story Frame	E	2.5 Story Frame
B	1.5 Story Frame	F	2.75 Story Frame
C	1.75 Story Frame	G	3 Story Frame
D	2 Story Frame	H	3.5+ Story Frame
		I	Split Level

EF AREA = Effective Area. This is the actual area of each section of the building adjusted for cost. In other words, 800 square feet of first floor is more valuable than 800 square feet of basement, so the basement square footage is adjusted down for cost and the total effective area is the sum of all the sub areas adjusted for cost.

I = This column will be either “I” for improved, meaning a land and building sale or “V” for vacant, meaning a land only sale.

Q = This column is “Q” for qualified market sale or “U” for unqualified market sale.



**Auburn Sales Analysis Report**

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date				
0.808	000010	000019	000078	02	0.00	R1	I	RSA	A	\$ 709,933	\$ 573,300	I	Q	CHINBURG DEVELOPMENT L	\$ 0
								1,898			06/30/2023				
0.865	000008	000034	000000	02	1.50	R1	E	RSA	C	\$ 550,000	\$ 475,500	I	Q	LAQUERRE, CINDY A.	\$ 318,800
								2,285			06/30/2023				
0.868	000011	000045	000019	02	2.00	R1	F	RSA	D	\$ 620,000	\$ 538,300	I	Q	IGO, STEVEN E., TRUSTE	\$ 342,300
								2,568			07/08/2022				
0.897	000011	000015	0002-2	01	5.03	R1	F	RSA	D	\$ 1,169,000	\$ 1,049,000	I	Q	CHERRY HILL HOMES, INC	\$ 116,800
								4,141			04/28/2023				
0.899	000013	000025	000000	02	2.00	R1	E	RSA	A	\$ 525,000	\$ 472,100	I	Q	CARRIER, KARA	\$ 297,200
								1,745			06/24/2022				
0.914	000008	000066	000006	02	2.09	R1	G	RSA	C	\$ 790,000	\$ 722,200	I	Q	BELAIR, STEVEN M., TRU	\$ 445,800
								3,767			04/14/2023				
0.915	000025	000021	000000	02	0.25	R1	E	RSA	C	\$ 400,000	\$ 366,100	I	Q	BATTISTELLI, ERIC	\$ 209,800
								1,612			08/01/2022				
0.920	000018	000052	000001	02	0.56	R1	F	RSA	D	\$ 725,000	\$ 666,800	I	Q	ROBERT STARACE HOMES,	\$ 434,900
								2,542			04/28/2022				
0.924	000009	000016	000017	02	2.07	R1	F	RSA	C	\$ 450,000	\$ 415,800	I	Q	WOOLES, III, RONALD H.	\$ 276,700
								1,646			05/02/2022				
0.933	000008	000042	000009	02	6.78	R1	H	RSA	C	\$ 1,100,000	\$ 1,025,800	I	Q	LIBERTY WOODS, LLC	\$ 625,500
								3,933			06/08/2022				
0.938	000005	000101	000000	02	2.80	R1	E	RSA	C	\$ 490,000	\$ 459,600	I	Q	FERDINANDO, KENNETH	\$ 287,000
								1,680			07/03/2023				
0.939	000003	000004	000000	02	1.54	R1	E	RSA	D	\$ 699,933	\$ 657,100	I	Q	CAMPFIRE PROPERTIES, L	\$ 100,800
								2,513			12/09/2022				
0.947	000005	000048	000000	02	0.92	R1	E	RSA	A	\$ 365,000	\$ 345,700	I	Q	DOBBINS, DONNA L.	\$ 231,600
								1,351			06/17/2022				
0.949	000005	000091	000000	02	2.90	R1	E	RSA	A	\$ 350,000	\$ 332,100	I	Q	QUIROZ, LEIRY	\$ 227,700
								1,026			12/08/2022				
0.950	000010	000006	000000	02	1.03	R1	E	RSA	D	\$ 1,265,000	\$ 1,201,400	I	Q	DEMIRJIAN, GERALD J.,	\$ 596,600
								4,502			11/17/2022				
0.953	000001	000015	000010	02	5.00	R1	F	RSA	D	\$ 627,533	\$ 598,100	I	Q	CONNELLY JR., RAYMOND	\$ 386,400
								2,924			03/08/2023				
0.954	000021	000007	000000	02	0.16	R1	E	RSA	A	\$ 360,000	\$ 343,300	I	Q	MANNING, JOHN	\$ 198,000
								1,455			05/05/2022				
0.959	000005	000069	000031	01	0.96	R1	H	RSA	D	\$ 805,000	\$ 771,700	I	Q	CONYERS, WILLIAM, TRUS	\$ 498,400
								3,479			04/17/2023				
0.962	000008	000066	000004	02	2.18	R1	G	RSA	C	\$ 665,000	\$ 639,900	I	Q	MORRISON, KEMBLE D.	\$ 396,000
								3,193			06/24/2022				
0.966	000023	000014	000000	02	0.14	R1	E	RSA	C	\$ 410,000	\$ 396,000	I	Q	GURLEY, TIFFANIE S.	\$ 238,900
								1,539			12/16/2022				

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.966	000005	000050	000001	01	6.41	R1	E	RSA	A	\$ 205,000	\$ 198,100 10/12/2022	V	Q	ROLFE BUILDERS, LLC	\$ 124,900
0.971	000008	000002	000001	02	2.93	R1	E	RSA	C	\$ 700,000	\$ 679,400 06/12/2023	I	Q	CARPENTER, MICHAEL F.	\$ 410,700
0.972	000008	000014	000000	02	15.00	R1	G	RSA	D	\$ 1,100,000	\$ 1,069,400 03/31/2023	I	Q	FELIX, JESSICA C.	\$ 605,800
0.973	000009	0028-1	003806	02	0.00	R1	I	RCD	B	\$ 875,000	\$ 851,100 07/29/2022	I	Q	JOHNSTON, DANA A.	\$ 561,800
0.973	000011	000018	000001	01	2.36	R1	G	RSA	D	\$ 752,500	\$ 732,200 09/16/2022	I	Q	BROWN, KEVIN T.	\$ 480,800
0.975	000025	000027	000000	02	0.34	R1	E	RSA	D	\$ 475,000	\$ 463,000 06/09/2022	I	Q	COUGHLIN, JR., THOMAS	\$ 265,600
0.976	000011	000037	0001-8	02	2.00	R1	F	RSA	D	\$ 707,000	\$ 689,800 06/14/2022	I	Q	STEWART, SHAWN M., TRU	\$ 407,200
0.978	000023	000011	000000	03	0.41	R1	E	RSA	C	\$ 435,000	\$ 425,400 09/27/2022	I	Q	MADER, HEIDI R. & JEFF	\$ 218,900
0.978	000022	000010	000000	02	0.23	R1	E	RSA	B	\$ 410,000	\$ 401,100 10/04/2022	I	Q	SWANSON, SCOTT L.	\$ 229,000
0.982	000005	000069	000015	01	1.15	R1	H	RSA	D	\$ 750,000	\$ 736,200 07/28/2022	I	Q	SHEIDOW, MATTHEW	\$ 492,400
0.982	000007	000025	000070	02	0.42	R1	G	RSA	D	\$ 680,000	\$ 667,600 04/14/2022	I	Q	STRAHOSKY, SUSAN M.	\$ 397,600
0.984	000009	0028-1	003733	02	0.00	R1	I	RSA	B	\$ 821,000	\$ 808,100 11/04/2022	I	Q	VILLAGE AT MT. MINER,	\$ 532,500
0.988	000008	000013	000018	02	2.23	R1	E	RSA	B	\$ 680,000	\$ 671,600 05/13/2022	I	Q	NYE, DAVID N.	\$ 403,000
0.988	000008	000042	000010	02	4.23	R1	H	RSA	C	\$ 1,137,533	\$ 1,124,400 05/17/2022	I	Q	LIBERTY WOODS, LLC	\$ 687,500
0.989	000011	000037	000023	02	2.00	R1	F	RSA	C	\$ 530,000	\$ 524,000 11/18/2022	I	Q	DOWNEY, STEPHEN A.	\$ 343,400
0.990	000008	000048	0001-7	02	2.26	R1	H	RSA	D	\$ 725,000	\$ 717,800 06/27/2022	I	Q	WAITE, REBECCA-LYNN C.	\$ 428,200
0.993	000005	000050	000002	01	9.24	R1	E			\$ 165,000	\$ 163,800 07/26/2022	V	Q	LONGMEADOW CONGREG CHU	\$ 132,300
0.995	000013	000032	000000	02	1.12	R1	E	RSA	B	\$ 400,000	\$ 397,900 05/05/2022	I	Q	TURNER, DAVID	\$ 245,300
0.995	000009	0028-1	003803	02	0.00	R1	I	RCD	C	\$ 788,933	\$ 785,200 09/29/2022	I	Q	LOVE, JAMES F.	\$ 551,200
0.996	000004	000003	000002	02	2.16	R1	F	RSA	C	\$ 660,000	\$ 657,500 08/09/2022	I	Q	CASE, JOHN B., TRUSTEE	\$ 417,300

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.999	000002	000009	000010	01	1.73	R1	H	RSA	C	\$ 825,000	06/27/2022	I	Q	PAYNTER, JONATHAN L.	\$ 531,300
1.003	000005	000009	000022	02	2.04	R1	F	RSA	A	\$ 460,000	05/23/2022	I	Q	ELRICK, MICHAEL JAMES	\$ 293,800
1.004	000031	000019	00000A	03	0.00	R1	E	RCT	D	\$ 410,000	01/04/2023	I	Q	PIENIAZEK, CHRISTOPHER	\$ 286,100
1.005	000008	000029	000009	02	0.73	R1	H	RSA	D	\$ 780,000	06/24/2022	I	Q	BARBER, ROSS F.	\$ 484,100
1.005	000016	000015	000000	02	1.17	R2	F	RSA	D	\$ 652,000	09/23/2022	I	Q	GOSSELIN, LISA CAROL	\$ 405,900
1.006	000008	000025	000017	02	1.15	R1	G	RSA	D	\$ 795,000	02/16/2023	I	Q	TEUFEL, JASON G.	\$ 512,200
1.007	000011	000037	000002	02	4.36	R1	F	RSA	D	\$ 550,000	07/07/2022	I	Q	KROHN, SUZANNE C.	\$ 362,300
1.008	000013	000023	000001	02	2.01	R1	F	RSA	A	\$ 620,000	07/29/2022	I	Q	WIGGLESWORTH, WILLIAM	\$ 372,800
1.011	000006	000018	000004	04	11.32	CI	F	CHO	A	\$ 4,300,000	05/26/2022	I	Q	KB AUBURN SURGERY CENT	\$ 1,595,800
1.014	000005	000067	000000	01	0.83	R1	E	RSA	A	\$ 299,933	01/23/2023	I	Q	RONNING, CINDY T.	\$ 201,900
1.016	000008	000002	000029	02	0.87	R1	G	RSA	D	\$ 780,000	11/08/2022	I	Q	FLORENZANO, PETER M.	\$ 496,900
1.016	000030	000009	000000	02	1.00	R1	F	RSA	B	\$ 405,000	08/22/2022	I	Q	STROUT, AARON	\$ 261,500
1.021	000005	000069	000018	01	1.02	R1	H	RSA	D	\$ 701,000	04/08/2022	I	Q	MURPHY, SHANNA G.	\$ 482,900
1.022	000025	000044	000000	04	8.04	CI	E			\$ 400,000	09/23/2022	I	Q	22 DARTMOUTH DRIVE, LL	\$ 260,100
1.023	000001	000016	000007	02	2.00	R1	E	RSA	A	\$ 429,000	05/27/2022	I	Q	GULA, JOSEPH J., TRUST	\$ 282,200
1.024	000012	000016	000031	02	2.06	R1	F	RSA	C	\$ 575,000	12/08/2022	I	Q	DONAHUE, CHRISTOPHER	\$ 390,900
1.024	000013	000023	000008	02	2.00	R1	F	RSA	D	\$ 500,000	04/21/2023	I	Q	MERCER, DENNIS	\$ 354,500
1.025	000005	000069	000029	01	1.83	R1	H	RSA	D	\$ 730,000	07/01/2022	I	Q	BERNIER, BRYAN M., TRU	\$ 478,000
1.028	000011	000015	000002	01	3.00	R1	F	RSA	D	\$ 150,000	06/27/2022	I	Q	CHERRY HILL HOMES, INC	\$ 121,300
1.029	000014	000015	000000	02	1.09	R1	F	RSA	B	\$ 495,000	09/19/2022	I	Q	BROOM, GRANT T.	\$ 323,200

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.040	000001	000015	000013	02	2.00	R1	F	RSA	D	\$ 515,000	\$ 535,700 02/02/2023	I	Q	ALLY, JARED R.	\$ 345,500
1.041	000014	000001	000000	02	1.09	R1	E	RSA	A	\$ 365,000	\$ 379,900 09/23/2022	I	Q	DAVIS, ROLAND K.	\$ 272,300
1.042	000011	000018	000011	01	2.51	R1	G	RSA	D	\$ 700,000	\$ 729,100 04/14/2022	I	Q	KENT, CHRISTOPHER R.,	\$ 502,100
1.043	000030	000005	000000	03	2.51	R1	E	RSA	D	\$ 555,066	\$ 578,700 11/07/2022	I	Q	WEITZEL, DANIEL D.	\$ 369,000
1.045	000011	000030	000002	01	5.02	R3	F	RMF	B	\$ 395,000	\$ 412,600 12/13/2022	I	Q	STANTON, MATTHEW	\$ 332,100
1.045	000001	000036	000022	02	2.01	R2	F	RSA	A	\$ 550,000	\$ 574,600 06/21/2023	I	Q	ELLISON, CHRISTINE D.	\$ 360,400
1.046	000004	000011	0002-5	02	2.04	R1	F	RSA	D	\$ 855,000	\$ 894,400 11/17/2022	I	Q	TYBURSKI, JASON	\$ 601,700
1.050	000008	000002	000022	02	0.81	R1	G	RSA	D	\$ 789,000	\$ 828,600 08/05/2022	I	Q	FONDA, JEREMY D.	\$ 518,800
1.054	000017	000085	000000	02	0.66	R1	F	RSA	A	\$ 451,000	\$ 475,200 08/18/2022	I	Q	KOBILARCSIK, PAMELA A.	\$ 285,100
1.059	000004	000024	0011-1	02	1.00	R2	F	RSA	A	\$ 490,000	\$ 519,100 03/23/2023	I	Q	DE MAIO, MICHAEL CHRIS	\$ 318,000
1.061	000007	000025	000029	02	0.41	R1	G	RSA	D	\$ 593,000	\$ 629,200 04/25/2023	I	Q	YAN, ARTHUR W.	\$ 383,100
1.063	000005	000105	000000	02	3.10	R1	E	RSA	B	\$ 700,000	\$ 744,400 05/31/2022	I	Q	DILLON, WILLIAM	\$ 472,700
1.065	000001	000016	0023-5	03	0.00	C1	E	CWH	D	\$ 175,000	\$ 186,400 04/15/2022	I	Q	BRBNK PROPERTIES, LLC	\$ 140,900
1.066	000014	000006	000000	02	1.04	R1	F	RSA	A	\$ 435,000	\$ 463,500 10/20/2022	I	Q	MDR REHAB & DEVELOPMEN	\$ 283,700
1.071	000015	000014	000000	02	1.01	R1	E	RSA	D	\$ 475,000	\$ 508,600 05/12/2022	I	Q	GRODEN, MICHAEL J., TR	\$ 341,500
1.091	000008	000032	000000	02	2.03	R1	E	RSA	C	\$ 450,000	\$ 491,100 09/02/2022	I	Q	JOYCE, CRAIG MICHAEL	\$ 296,600
1.104	000007	000005	000000	03	0.96	R1	F	RSA	A	\$ 430,000	\$ 474,900 09/23/2022	I	Q	CARROLL, JOHN J.	\$ 364,000
1.111	000009	0028-1	003732	02	0.00	R1	I	RCD	B	\$ 725,000	\$ 805,300 06/22/2023	I	Q	BOOR, II, JOHN RAYMOND	\$ 586,800
1.121	000012	000007	000019	02	2.01	R1	F	RSA	C	\$ 715,000	\$ 801,800 01/09/2023	I	Q	STONE, KRIS A., TRUSTE	\$ 519,800
1.139	000005	000006	000000	02	1.60	R1	E	RSA	B	\$ 299,933	\$ 341,700 11/15/2022	I	Q	CASPER, RICHARD F, TRU	\$ 246,100

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.141	000027	000015	000000	03	2.35	R1	E	RSA	C	2,938	\$ 419,000	\$ 477,900 10/21/2022	I	Q	BLAIS, LEO P.	\$ 314,100

**Auburn Sales Analysis Report**

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
0.000	000001	000027	000000	01	13.80	R1	E			\$ 435,000	\$ 0	V	U	UNCLASSFYD EXCLUSION	
	APPROVALS IN PLACE FOR TOWNHOUSE CONDOS BEFORE P										08/29/2022			HADDAD, DAVID	\$ 116,400
0.000	000001	000027	000001	01	0.00	R1	A	RCD	D	\$ 435,000	\$ 0	V	U	MPC-CAN SELL SEPRITLY	\$ 0
								1,933			08/29/2022			HADDAD, DAVID	
0.000	000001	000027	000002	01	0.00	R1	A	RCD	D	\$ 435,000	\$ 0	V	U	MPC-CAN SELL SEPRITLY	\$ 0
								1,933			08/29/2022			HADDAD, DAVID	
0.000	000001	000027	000003	01	0.00	R1	A	RCD	D	\$ 435,000	\$ 0	V	U	MPC-CAN SELL SEPRITLY	\$ 0
								1,933			08/29/2022			HADDAD, DAVID	
0.000	000001	000027	000004	01	0.00	R1	A	RCD	D	\$ 435,000	\$ 0	V	U	MPC-CAN SELL SEPRITLY	\$ 0
								2,311			08/29/2022			HADDAD, DAVID	
0.000	000001	000027	000005	01	0.00	R1	A	RCD	D	\$ 435,000	\$ 0	V	U	MPC-CAN SELL SEPRITLY	\$ 0
								2,312			08/29/2022			HADDAD, DAVID	
0.000	000001	000027	000006	01	0.00	R1	A	RCD	D	\$ 435,000	\$ 0	V	U	MPC-CAN SELL SEPRITLY	\$ 0
								2,307			08/29/2022			HADDAD, DAVID	
0.438	000011	000039	000000	02	5.10	CUUO	B			\$ 119,500	\$ 52,300	V	U	MPC-CAN SELL SEPRITLY	\$ 46,000
	SOLD WITH 11/33										05/13/2022			EATON, JOINT REVOC TRU	
0.456	000011	000033	000000	01	6.50	CUUO	B			\$ 119,500	\$ 54,500	V	U	MPC-CAN SELL SEPRITLY	\$ 48,100
	SOLD WITH 11/39										05/13/2022			EATON, JOINT REVOC TRU	
0.607	000011	000015	0002-1	01	7.25	R1	F	RSA	D	\$ 1,200,000	\$ 728,400	I	U	IMPRVMT U/C AT ASMT	\$ 124,200
								4,150			06/05/2023			CHERRY HILL HOMES, INC	
0.740	000013	000024	000000	02	2.51	R1	E			\$ 199,900	\$ 148,000	V	U	MPC-CAN SELL SEPRITLY	\$ 73,600
											11/04/2022			CARRIER, KARA	
0.749	000009	0028-1	003807	02	0.00	R1	I	RSA	B	\$ 957,000	\$ 716,700	I	U	IMPRVMT U/C AT ASMT	\$ 200
								2,730			05/24/2023			VILLAGE AT MT. MINER,	
0.790	000009	000028	001-25	02	2.00	R1	I	RSA	D	\$ 1,350,000	\$ 1,066,600	I	U	IMPRVMT U/C AT ASMT	\$ 170,800
								4,379			05/10/2023			VILLAGE AT MT. MINER,	
0.956	000008	000025	000002	02	5.00	R1	E	RSA	C	\$ 500,000	\$ 478,000	I	U	FAMILY/RELAT GRNTR/E	\$ 330,900
	NEVER ON MARKET, BOUGHT FROM FATHER										03/20/2023			EMERY, ROBERT P.	
1.053	000002	000042	000001	01	5.21	R1	G			\$ 170,000	\$ 179,000	V	U	FINANCIAL CO GRNTR/E	\$ 134,800
	SOLD WITH 2-42										12/15/2022			WENTWORTH FINANCIAL	
1.151	000008	000043	000008	02	2.35	R1	G	RSA	D	\$ 627,533	\$ 722,100	I	U	ESTATE SALE/FDCY COV	\$ 459,300
								3,806			03/09/2023			MICHAUD, MICHAEL	
1.151	000008	000060	000009	02	2.03	R2	G	RMF	D	\$ 600,000	\$ 690,600	I	U	INSUF CNT MKT EXPOSUR	\$ 448,300
	NO MARKET EXPOSURE, NO EVIDENCE OF MARKETING ANY										11/01/2022			CLARK, CHERYL	
1.153	000011	000054	000001	02	2.00	R1	F	RSA	A	\$ 450,000	\$ 519,000	I	U	IMPROVED POST SALE	\$ 337,700
								2,508			08/01/2022			TROPF, ANGELA BETH	
1.177	000002	000042	000000	01	5.98	R1	G			\$ 170,000	\$ 200,100	V	U	FINANCIAL CO GRNTR/E	\$ 134,900
	SOLD WITH 2-42-1										12/15/2022			WENTWORTH FINANCIAL, L	
1.179	000009	000044	000000	02	6.17	R1	E	RSA	D	\$ 510,000	\$ 601,200	I	U	INSUF CNT MKT EXPOSUR	\$ 388,000
	NO EVIDENCE OF MARKETING FOUND ANYWHERE, APPEARS										04/11/2022			HILL, CORY	

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
1.201	000005	000050	000001	01	6.41	R1	E	RSA	A	\$ 165,000	\$ 198,100	V	U	RE SALE IN EQ PERIOD LONGMEADOW CONGREG CHU	\$ 124,900
1.238	000014	000012	000000	02	1.20	R1	F	RSA	D	\$ 370,000	\$ 458,200	I	U	INSUF CNT MKT EXPOSUR VANNAH, GEORGE A.	\$ 313,600
1.236	000001	000036	000010	02	2.00	R2	E	RSA	D	\$ 495,000	\$ 621,900	I	U	ESTATE SALE/FDCY COV BARRETT, SR., RICHARD	\$ 392,800
1.357	000012	000016	000034	02	2.08	R1	F	RSA	D	\$ 429,000	\$ 582,200	I	U	INSUF CNT MKT EXPOSUR BOWEN, BRIAN E.	\$ 378,900
1.492	000025	000013	000000	02	0.19	R1	E	RSA	C	\$ 212,533	\$ 317,000	I	U	ABUTTER SALE HENLEY, MITCHELL P.	\$ 160,400
1.769	000009	000005	000000	02	76.34	R1	G			\$ 220,000	\$ 389,100	V	U	BOUNDARY ADJUSTMT MAGDZIARZ, FRANCIS S.	\$ 290,200
1.854	000014	000006	000000	02	1.04	R1	F	RSA	A	\$ 250,000	\$ 463,500	I	U	RE SALE IN EQ PERIOD REMILLARD, PRISCILLA J	\$ 283,700
2.327	000009	000016	000000	03	5.01	C1	E			\$ 645,000	\$ 1,500,700	I	U	IMPROVED POST SALE MCEVOY, WILLIAM J.	\$ 402,700
6.128	000012	000016	000034	02	2.08	R1	F	RSA	D	\$ 95,000	\$ 582,200	I	U	FAMILY/RELAT GRNTR/E HOARD, KEVIN M.	\$ 378,900
66,900.000	000011	000033	000002	01	14.37	R1	X			\$ 1	\$ 66,900	V	U	FAMILY/RELAT GRNTR/E ROY, WILLIAM	\$ 44,900
148,000.000	000013	000024	000000	02	2.51	R1	E			\$ 1	\$ 148,000	V	U	GOVMT AGENCY GRNTR/E AUBURN, TOWN OF	\$ 73,600
304,200.000	000005	000067	000000	01	0.83	R1	E	RSA	A	\$ 1	\$ 304,200	I	U	FAMILY/RELAT GRNTR/E SUMMERLIN, JOANNA M.	\$ 201,900
312,700.000	000005	000034	000000	02	1.01	R1	F	MHD	A	\$ 1	\$ 312,700	I	U	FAMILY/RELAT GRNTR/E BILOTTA, RICHARD A.	\$ 241,100
342,700.000	000025	000015	000000	02	0.12	R1	E	RSA	C	\$ 1	\$ 342,700	I	U	FAMILY/RELAT GRNTR/E PEVERILL, KEITH	\$ 213,900
350,700.000	000003	000006	000012	02	0.00	R1	D	RSA	A	\$ 1	\$ 350,700	I	U	FAMILY/RELAT GRNTR/E PEABODY LAKESIDE HOMES	\$ 190,800
350,700.000	000003	000006	000012	02	0.00	R1	D	RSA	A	\$ 1	\$ 350,700	I	U	FAMILY/RELAT GRNTR/E ROBBINS, PER SIS	\$ 190,800
356,000.000	000005	000073	000000	02	2.00	R1	E	RSA	B	\$ 1	\$ 356,000	I	U	FAMILY/RELAT GRNTR/E GROCE, WALTER F.	\$ 241,900
383,400.000	000011	000027	000000	01	3.41	R1	F	RSA	B	\$ 1	\$ 383,400	I	U	FAMILY/RELAT GRNTR/E GOGOLEN, BRUCE F.	\$ 279,600
385,300.000	000015	000028	000000	02	1.00	R1	E	RSA	A	\$ 1	\$ 385,300	I	U	FAMILY/RELAT GRNTR/E COUGHLAN, WILLIAM J.	\$ 249,500
391,000.000	000013	000027	000000	02	0.55	R1	E	RSA	A	\$ 1	\$ 391,000	I	U	FAMILY/RELAT GRNTR/E REMILLARD, ALLEN E.	\$ 238,900

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
397,300,000	000008	000020	000001	02	2.00	R1	E	RSA	B	\$1	\$397,300	I	U	FAMILY/RELAT GRNTR/E LUTHER, III, WILLIAM	\$268,500
397,300,000	000008	000020	000001	02	2.00	R1	E	RSA	B	\$1	\$397,300	I	U	FAMILY/RELAT GRNTR/E LUTHER, SARAH L.	\$268,500
403,900,000	000005	000046	000000	02	2.03	R1	E	RSA	B	\$1	\$403,900	I	U	FAMILY/RELAT GRNTR/E HORVATH, JANET	\$284,600
405,800,000	000005	000088	000000	02	6.00	R1	E	RSA	B	\$1	\$405,800	I	U	FAMILY/RELAT GRNTR/E SELL, RICHARD H.	\$280,700
412,700,000	000009	000036	000006	02	1.87	R1	F	RSA	A	\$1	\$412,700	I	U	FAMILY/RELAT GRNTR/E MATTSO, PAULA R.	\$279,500
414,500,000	000031	000019	00000H	03	0.00	R1	E	RCT	D	\$1	\$414,500	I	U	FAMILY/RELAT GRNTR/E MITCHELL, DONNA C.	\$286,100
417,100,000	000012	000022	000004	02	0.94	R1	E	RSA	A	\$1	\$417,100	I	U	FAMILY/RELAT GRNTR/E CORMIER, FREDERIC J.	\$278,300
422,900,000	000027	000011	000000	03	1.00	R1	E	RSA	A	\$1	\$422,900	I	U	FAMILY/RELAT GRNTR/E CHRISTIAN, MATTHEW J.	\$267,900
430,100,000	000005	000002	000004	02	2.31	R1	E	RSA	B	\$1	\$430,100	I	U	FAMILY/RELAT GRNTR/E DOMURAD, GARY J.	\$292,800
433,200,000	000008	000058	000001	02	1.03	R1	E	RSA	D	\$1	\$433,200	I	U	FAMILY/RELAT GRNTR/E KRESGE, CARL A.	\$289,200
435,900,000	000002	000006	000001	02	2.06	R1	E	RSA	D	\$1	\$435,900	I	U	FAMILY/RELAT GRNTR/E TUFTS, GARY W.	\$302,800
437,600,000	000017	000089	000000	02	6.14	R1	F	RSA	D	\$1	\$437,600	I	U	FAMILY/RELAT GRNTR/E BERGERON, MARIA E.	\$287,900
439,300,000	000005	000010	000006	02	2.01	R1	E	RSA	A	\$1	\$439,300	I	U	FAMILY/RELAT GRNTR/E EDWARDS, JR., JESSE C.	\$311,000
442,000,000	000013	000043	000000	01	26.50	R1	F	RSA	B	\$1	\$442,000	I	U	FAMILY/RELAT GRNTR/E MERCIER, RALPH	\$294,600
446,100,000	000026	000008	000000	03	0.30	R1	F	RSA	D	\$1	\$446,100	I	U	FAMILY/RELAT GRNTR/E CLEMENT, PATRICIA J.	\$255,400
446,500,000	000002	000001	000000	01	13.00	R1	E	RSA	A	\$1	\$446,500	I	U	FAMILY/RELAT GRNTR/E DESFOSES, ROBERT J.	\$326,300
461,400,000	000028	000002	000000	02	0.81	R1	E	RSA	D	\$1	\$461,400	I	U	FAMILY/RELAT GRNTR/E GABLE, RICHARD A.	\$311,700
463,000,000	000017	000042	000000	02	2.07	R1	F	RSA	A	\$1	\$463,000	I	U	FAMILY/RELAT GRNTR/E LORDEN, JOHN J.	\$290,200
469,700,000	000005	000010	000007	02	2.08	R1	E	RSA	A	\$1	\$469,700	I	U	FAMILY/RELAT GRNTR/E WATSON, BRIAN D.	\$326,600
475,100,000	000008	000060	000001	02	2.00	R1	G	RSA	B	\$1	\$475,100	I	U	FAMILY/RELAT GRNTR/E FORCIONE, DARIA M.	\$316,800



Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
475,100,000	000008	000060	000001	02	2.00	R1	G	RSA	B	\$1	\$475,100 01/26/2023	I	U	FAMILY/RELAT GRNTR/E FORCIONE, DARIA M.	\$316,800
475,200,000	000012	000016	000030	02	2.25	R1	F	RSA	C	\$1	\$475,200 06/27/2022	I	U	FAMILY/RELAT GRNTR/E SCHOFIELD, MICHAEL R.	\$310,200
475,600,000	000007	000016	000004	02	2.07	R1	E	RSA	A	\$1	\$475,600 07/20/2022	I	U	DIVORCE PRTY GRNTR/E FIORE, DANIEL M.	\$317,700
477,900,000	000027	000015	000000	03	2.35	R1	E	RSA	C	\$1	\$477,900 06/20/2023	I	U	FAMILY/RELAT GRNTR/E RUSSO, JOSEPH	\$314,100
479,000,000	000001	000016	000014	02	2.32	R1	E	RSA	A	\$1	\$479,000 06/15/2022	I	U	FAMILY/RELAT GRNTR/E GOODWIN, STEVEN C.	\$321,300
481,600,000	000008	000025	000003	02	3.28	R1	E	RSA	A	\$1	\$481,600 04/22/2022	I	U	FAMILY/RELAT GRNTR/E EMERY, JR., RICHARD W	\$315,400
491,300,000	000017	000041	000000	02	0.52	R1	F	RSA	D	\$1	\$491,300 05/02/2022	I	U	FAMILY/RELAT GRNTR/E SMITH, DELMAR O.	\$297,200
494,400,000	000018	000022	000000	02	1.49	R1	F	RSA	B	\$1	\$494,400 10/05/2022	I	U	FAMILY/RELAT GRNTR/E WALTERS, JEFF R.	\$323,500
495,100,000	000011	000037	000010	02	2.00	R1	F	RSA	C	\$1	\$495,100 04/04/2023	I	U	FAMILY/RELAT GRNTR/E PELLETIER, RICHARD A.	\$325,800
497,400,000	000012	000016	000026	02	2.12	R1	F	RSA	C	\$1	\$497,400 06/08/2022	I	U	FAMILY/RELAT GRNTR/E TRUDEL, DANIEL A.	\$331,300
502,200,000	000018	000035	000000	02	1.48	R1	F	RSA	A	\$1	\$502,200 06/16/2023	I	U	FAMILY/RELAT GRNTR/E STEINMETZ, CHRISTOPHER	\$306,200
502,800,000	000002	000002	000000	01	21.62	R1	E	RSA	A	\$1	\$502,800 10/20/2022	I	U	FAMILY/RELAT GRNTR/E DESFOSES, ROBERT	\$335,200
503,400,000	000004	000039	000000	02	3.04	R1	F	RSA	A	\$1	\$503,400 04/21/2022	I	U	FAMILY/RELAT GRNTR/E TITCOMB, JR., WALLACE	\$316,200
506,000,000	000008	000048	000000	02	3.50	R1	E	RSA	A	\$1	\$506,000 05/27/2022	I	U	FAMILY/RELAT GRNTR/E GILBERT, JUSTIN R., TR	\$344,300
506,000,000	000008	000048	000000	02	3.50	R1	E	RSA	A	\$1	\$506,000 10/07/2022	I	U	FAMILY/RELAT GRNTR/E GILBERT, JUSTIN R.	\$344,300
506,000,000	000012	000007	000001	02	2.00	R1	F	RSA	D	\$1	\$506,000 12/07/2022	I	U	FAMILY/RELAT GRNTR/E MULLANEY, JEFFREY T.	\$335,000
507,400,000	000005	000010	000002	02	2.04	R2	E	RSA	D	\$1	\$507,400 08/12/2022	I	U	FAMILY/RELAT GRNTR/E DIORIO, ADAML.	\$367,400
507,800,000	000008	000023	000000	02	5.14	R1	E	RSA	A	\$1	\$507,800 10/17/2022	I	U	FAMILY/RELAT GRNTR/E KITSIS, MARY D.	\$344,600
516,100,000	000011	000070	000009	02	4.36	R1	F	RSA	B	\$1	\$516,100 04/15/2022	I	U	FAMILY/RELAT GRNTR/E SENFLEBEN, LAWRENCE	\$343,200
519,000,000	000011	000054	000001	02	2.00	R1	F	RSA	A	\$1	\$519,000 08/29/2022	I	U	FAMILY/RELAT GRNTR/E ZAREMBA, ROBERT	\$337,700

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
539,400,000	000002	000015	000000	01	21.40	R1	F	RSA	C	\$1	\$539,400	I	U	FAMILY/RELAT GRNTR/E RING, LEON E.	\$375,800
546,700,000	000011	000053	000000	02	3.00	R1	F	RSA	D	\$1	\$546,700	I	U	FAMILY/RELAT GRNTR/E NEALON, BRENDA LEE	\$379,600
547,400,000	000023	000002	00000A	03	1.36	R1	E	RSA	D	\$1	\$547,400	I	U	FAMILY/RELAT GRNTR/E EISMAN, ALEX M.	\$354,600
550,100,000	000015	000025	000000	02	1.61	R1	F	RSA	D	\$1	\$550,100	I	U	FAMILY/RELAT GRNTR/E LAMBERT, HEATHER RENEE	\$344,200
555,500,000	000012	000016	000005	02	3.17	R1	F	RSA	A	\$1	\$555,500	I	U	FAMILY/RELAT GRNTR/E DANEAU, JOHN A.	\$396,700
564,900,000	000008	000036	000000	02	2.12	R1	F	RSA	B	\$1	\$564,900	I	U	FAMILY/RELAT GRNTR/E ROY, JOHN M., TRUSTEE	\$357,800
568,700,000	000001	000035	000004	02	3.82	R1	E	RSA	C	\$1	\$568,700	I	U	FAMILY/RELAT GRNTR/E CRARY, JONATHAN F.	\$395,000
573,000,000	000012	000020	000033	02	2.02	R1	G	RSA	D	\$1	\$573,000	I	U	FAMILY/RELAT GRNTR/E DENNIS, KERRY S.	\$356,500
573,800,000	000011	000037	0001-7	02	2.00	R1	F	RSA	D	\$1	\$573,800	I	U	FAMILY/RELAT GRNTR/E MACARTHUR, WILLIAM G.	\$369,700
581,200,000	000005	000017	000000	02	22.04	R1	F	RSA	A	\$1	\$581,200	I	U	FAMILY/RELAT GRNTR/E HARTFORD, ROBERT H.	\$387,700
588,000,000	000012	000020	000025	02	2.07	R1	G	RSA	D	\$1	\$588,000	I	U	FAMILY/RELAT GRNTR/E STANEICH, MARK A.	\$380,000
588,100,000	000008	000014	000003	02	4.39	R1	F	RSA	A	\$1	\$588,100	I	U	FAMILY/RELAT GRNTR/E FEBONIO, MELINDA D.	\$351,000
592,600,000	000007	000025	000106	02	0.84	R1	G	RSA	D	\$1	\$592,600	I	U	FAMILY/RELAT GRNTR/E STITT, DAVID A.	\$380,500
593,900,000	000005	000058	000003	02	1.98	R1W	E	RSA	C	\$1	\$593,900	I	U	FAMILY/RELAT GRNTR/E KILEY, MARJORIE	\$385,500
598,100,000	000009	000033	000000	02	13.42	R1	E	RSA	A	\$1	\$598,100	I	U	FAMILY/RELAT GRNTR/E GONZALES, NOREEN	\$392,100
601,100,000	000012	000019	000005	02	5.39	R1	G	RSA	D	\$1	\$601,100	I	U	FAMILY/RELAT GRNTR/E MORRISSETTE, DIANE M.	\$387,500
605,300,000	000007	000025	000078	02	0.57	R1	G	RSA	D	\$1	\$605,300	I	U	FAMILY/RELAT GRNTR/E SYLVIA, JACQUELINE L.	\$379,100
611,000,000	000009	000003	000014	02	2.91	R1	G	RSA	D	\$1	\$611,000	I	U	FAMILY/RELAT GRNTR/E DOHERTY, EDWARD P.	\$394,800
621,900,000	000011	000042	000006	02	2.00	R1	F	RSA	D	\$1	\$621,900	I	U	FAMILY/RELAT GRNTR/E KELLY, MATTHEW J.	\$380,000
643,600,000	000005	000027	000002	02	3.54	R1	F	RSA	A	\$1	\$643,600	I	U	FAMILY/RELAT GRNTR/E MCALLISTER, MICHAEL J.	\$378,500

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
646,900,000	000013	000037	0006-3	02	8.50	R1	G	RSA	E	\$1	\$646,900	I	U	FAMILY/RELAT GRNTR/E	\$423,300
								2,992			02/02/2023			FRAZIER, DOUGLAS E.	
651,600,000	000011	000054	000000	02	4.00	R1	F	RSA	C	\$1	\$651,600	I	U	FAMILY/RELAT GRNTR/E	\$394,500
								3,426			10/07/2022			LAMBERT, RONALD A.	
666,400,000	000005	000043	000003	01	0.67	R1	H	RSA	D	\$1	\$666,400	I	U	FAMILY/RELAT GRNTR/E	\$418,200
								2,616			05/05/2022			KONICK, STEVEN B.	
667,100,000	000012	000020	000036	02	2.16	R1	G	RSA	C	\$1	\$667,100	I	U	FAMILY/RELAT GRNTR/E	\$429,200
								3,146			08/19/2022			LACOMBE, ANNA M., TRUS	
670,600,000	000009	000003	000004	02	2.15	R1	G	RSA	D	\$1	\$670,600	I	U	FAMILY/RELAT GRNTR/E	\$438,800
								3,019			02/02/2023			HINCHEE, STEVEN B.	
680,200,000	000011	000018	000010	01	1.64	R1	G	RSA	D	\$1	\$680,200	I	U	FAMILY/RELAT GRNTR/E	\$449,300
								2,697			04/11/2022			LAROCQUE, ROBERT	
684,300,000	000005	000045	000005	01	3.77	R1	F	RSA	D	\$1	\$684,300	I	U	FAMILY/RELAT GRNTR/E	\$421,500
								3,878			05/19/2022			GINETTY, NEIL J.	
692,200,000	000013	000034	000001	02	6.09	R2	E	RSA	C	\$1	\$692,200	I	U	FAMILY/RELAT GRNTR/E	\$449,400
								3,175			08/11/2022			REYES, ARON M.	
701,800,000	000004	000013	000002	02	2.01	R1	F	RSA	D	\$1	\$701,800	I	U	FAMILY/RELAT GRNTR/E	\$465,100
								3,371			11/10/2022			D'APRIX JR., THOMAS F	
705,000,000	000002	000009	000025	01	1.32	R1	H	RSA	D	\$1	\$705,000	I	U	FAMILY/RELAT GRNTR/E	\$435,900
								3,051			11/16/2022			RIGNEY, TOMMY L.	
716,400,000	000002	000003	000014	01	1.48	R1	H	RSA	D	\$1	\$716,400	I	U	FAMILY/RELAT GRNTR/E	\$463,300
								3,348			10/03/2022			CALDERONE, MARK J.	
717,800,000	000008	000048	0001-7	02	2.26	R1	H	RSA	D	\$1	\$717,800	I	U	FAMILY/RELAT GRNTR/E	\$428,200
	INTO TRUST							2,629			05/15/2023			COMPOS, HEIDI	
723,000,000	000009	000026	000002	02	2.02	R1	E	RSA	D	\$1	\$723,000	I	U	FAMILY/RELAT GRNTR/E	\$465,500
								4,283			04/28/2022			PETZOLD, KRYSTINE A.	
725,500,000	000007	000025	000027	02	0.45	R1	G	RSA	D	\$1	\$725,500	I	U	FAMILY/RELAT GRNTR/E	\$440,000
								3,350			01/25/2023			BONDARUK, JOHN	
734,000,000	000011	000005	000002	02	2.09	R1	F	RSA	E	\$1	\$734,000	I	U	FAMILY/RELAT GRNTR/E	\$443,800
								4,152			10/24/2022			PORTER, JEFFREY P.	
735,500,000	000005	000104	000005	02	1.00	R1	G	RSA	D	\$1	\$735,500	I	U	FAMILY/RELAT GRNTR/E	\$459,600
								2,791			06/22/2023			UNCLES, BARRY V.	
745,100,000	000009	0028-1	003738	02	0.00	R1	I	RCD	A	\$1	\$745,100	I	U	FAMILY/RELAT GRNTR/E	\$523,000
								2,721			11/04/2022			CIDZIK, WILLIAM D.	
747,700,000	000008	000029	000014	02	0.76	R1	H	RSA	D	\$1	\$747,700	I	U	FAMILY/RELAT GRNTR/E	\$461,700
								3,122			02/02/2023			PAVEGLIO, JAMES R.	
768,700,000	000026	000010	000002	03	1.52	CI	E	COF	A	\$1	\$768,700	I	U	FAMILY/RELAT GRNTR/E	\$659,900
								3,401			05/23/2023			DESROSIER, RONALD F &	
770,900,000	000008	000002	000011	02	0.85	R1	G	RSA	D	\$1	\$770,900	I	U	FAMILY/RELAT GRNTR/E	\$493,400
								3,266			04/25/2022			LYNCH, MICHAEL D.	

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
788,400,000	000008	000025	000006	02	2.34	R1	G	RSA	B	\$1	\$ 788,400	I	U	FAMILY/RELAT GRNTR/E LEMAY, MARK THOMAS	\$ 497,300
789,900,000	000005	000069	000013	01	0.87	R1	H	RSA	D	\$1	\$ 789,900	I	U	FAMILY/RELAT GRNTR/E CALANDRA, ANTHONY J.	\$ 527,300
797,000,000	000008	000025	000016	02	0.69	R1	G	RSA	D	\$1	\$ 797,000	I	U	FAMILY/RELAT GRNTR/E CLAY, RYAN L.	\$ 499,300
811,400,000	000008	000025	000010	02	0.61	R1	G	RSA	D	\$1	\$ 811,400	I	U	FAMILY/RELAT GRNTR/E STORLAZZI, ANTHONY PER	\$ 505,600
813,400,000	000011	000021	000006	01	1.51	R1	G	RSA	D	\$1	\$ 813,400	I	U	FAMILY/RELAT GRNTR/E SILVER, MICHAEL GORDON	\$ 506,500
816,000,000	000009	000003	000012	02	2.02	R1	G	RSA	D	\$1	\$ 816,000	I	U	FAMILY/RELAT GRNTR/E NADEAU, SERGE D.	\$ 520,000
819,000,000	000005	000104	000010	02	1.02	R1	G	RSA	D	\$1	\$ 819,000	I	U	FAMILY/RELAT GRNTR/E DEVITO, JOSEPH D.	\$ 521,400
820,200,000	000002	000003	000050	01	1.20	R1	H	RSA	D	\$1	\$ 820,200	I	U	FAMILY/RELAT GRNTR/E OLIVEIRA, DAVID P.	\$ 513,100
821,800,000	000001	000005	000000	04	76.00	CI	E			\$1	\$ 821,800	V	U	BOUNDARY ADJUSTMT RATTLESNAKE HILL, LLC	\$ 439,600
821,800,000	000001	000005	000000	04	76.00	CI	E			\$1	\$ 821,800	V	U	BOUNDARY ADJUSTMT RATTLESNAKE HILL, LLC	\$ 439,600
841,400,000	000005	000069	000027	01	1.37	R1	H	RSA	D	\$1	\$ 841,400	I	U	FAMILY/RELAT GRNTR/E COTE, BRET E.	\$ 568,200
877,700,000	000008	000042	000016	02	2.01	R1	H	RSA	D	\$1	\$ 877,700	I	U	FAMILY/RELAT GRNTR/E RICHMOND-ALLEN, HEIDI	\$ 567,000
899,000,000	000005	000029	000010	02	0.68	R1	H	RSA	D	\$1	\$ 899,000	I	U	FAMILY/RELAT GRNTR/E SULLIVAN, DIANE M., TR	\$ 585,800
908,700,000	000002	000004	000002	01	3.00	R1	H	RSA	C	\$1	\$ 908,700	I	U	FAMILY/RELAT GRNTR/E LEMARIER, KENNETH P.	\$ 544,500
911,600,000	000002	000003	000063	01	2.12	R1	H	RSA	E	\$1	\$ 911,600	I	U	FAMILY/RELAT GRNTR/E POULIOT, BRIAN J.	\$ 562,600
937,100,000	000005	000069	000009	01	1.57	R1	H	RSA	D	\$1	\$ 937,100	I	U	FAMILY/RELAT GRNTR/E SHEVLIN, JR., KENNETH	\$ 564,800
941,400,000	000005	000019	000001	02	2.02	R1	F	RSA	D	\$1	\$ 941,400	I	U	FAMILY/RELAT GRNTR/E MANNING, AMELIA K.	\$ 573,800
992,900,000	000009	000028	001-17	02	3.21	R1	H	RSA	D	\$1	\$ 992,900	I	U	FAMILY/RELAT GRNTR/E YANG, VICKI J.	\$ 606,000
104,000,000	000009	000028	0001-7	02	7.78	R1	H	RSA	D	\$1	\$ 1,104,000	I	U	FAMILY/RELAT GRNTR/E VOLPE, DENNIS J.	\$ 659,800
	INTO TRUST									4,668	05/08/2023				

# ***SECTION 7***

## **SPREADSHEETS ANALYSIS**



## **SPREADSHEET ANALYSIS**

The following pages show the spreadsheets used to develop base values for land and buildings.

Land only sales were used when available and adjusted for location, excess acreage and road frontage leaving a residual value of the base undeveloped site. Land only sales similar in size to the zone minimum are selected when available, to help eliminate any bias of excess acreage or excess road frontage as the value associated with them has yet to be determined and has to be estimated at this time.

When enough sales are available, and a base undeveloped site value can be established, then excess acreage and road frontage values can be developed by using other sales and deducting the base undeveloped site to extract an indicated preliminary value for acreage above the minimum lot size required for development. This can also be done for excess road frontage.

Once land values are determined, we can then establish the developed site value by using improved sales with relatively new homes, if available.

Then a spreadsheet can be developed, using all the prior developed values for the developed site, excess land and excess road frontage and confirm or alter the estimated building square foot cost to reflect the very specific local market.

Now with land and building values developed using the following spreadsheets, we can begin to analyze the impact of waterfront, water access, views, or any other amenity, if any exist.

All this information is further tested via the final town wide sales analysis module for the CAMA system. Final values may vary slightly from those originally developed and are generally noted as such. The sales results are found in *Section 9B* of this manual and the final cost tables are found in *Section 9C*.





Auburn  
3 ACRE UNDEVELOPED SITE

Annual Trend: 0.00% < 04/01/23 > 0.00%	Average Discount Minimum Acreage: 10.00	Excess Foot Frontage: \$180.00
Site Acreage: 3.000	Acreage Discount Maximum Acreage: 250.00	
Est. Excess Acreage Value: \$5,000	Acreage Discount Maximum Percentage: 50.00%	

Location Map Lot Sub	Sale		Zn	Acre	Excess Ac Value	Excess FF Value	Site Value	Nhbd	Site	DWay	Road	Topo	Cond	Indicated Site Value
	Date/Days	Price/Adjusted												
0169 CHESTER TURNPIK	06/27/22	\$150,000	01	3.000	\$0	\$0	\$150,000	1.10	1.00	1.00	1.00	0.95	1.00	\$143,541
000011 000015 000002	278	\$150,000												
0021 WILSONS CROSSI	07/26/22	\$165,000	01	9.240	\$23,400	\$0	\$141,600	1.00	1.00	1.00	1.00	1.00	1.00	\$141,600
000005 000050 000002	249	\$165,000												
0045 WILSONS CROSSI	10/12/22	\$205,000	01	6.410	\$12,788	\$0	\$192,212	1.00	1.00	1.00	1.00	1.00	1.00	\$192,212
000005 000050 000001	171	\$205,000												

Average Indicated Site Value: \$159,118  
Median Indicated Site Value: \$143,541

The vacant land sales indicate a median of about \$144,000, when applied to the based rate of \$195,000 for a 3 acre site results in an undeveloped factor of .74 (\$144,000/\$195,000=.738/.90 (driveway constant) = .82). As such, the undeveloped cleared factor was set at .90 and the undeveloped wooded factor was set at .80.

Values:  
Adjusted Sale Price = Sale Price \* (1 + (Days \* Annual Trend% / 365))  
Excess Ac Value = (Acre - Site Acreage) \* Est. Excess Acreage Value \* Parcel Acreage Size Adjustment \* (Parcel Backland Acreage Cond / 100) \* (Parcel Backland Topo / 100)  
Excess FF Value = Parcel Excess FF \* Excess Foot Frontage Value  
Site Value = Adjusted Sale Price - Excess Ac Value - Excess FF Value  
Indicated Site Value = Site Value / Nhbd / Site / Dway / Road / Topo / Cond

Auburn

2 ACRE DEVELOPED SITE

Annual Trend: 0.00% < 04/01/23 > 0.00%  
 Building Base Year/Depreciation: 2023/1.50  
 Est. Building Square Foot Cost: \$146.00

Site Acreage: 2.000  
 Est. Excess Acreage Value: \$5,000  
 Excess Foot Frontage: \$180.00

Acreage Discount Minimum Acreage: 10.00  
 Acreage Discount Maximum Acreage: 250.00  
 Acreage Discount Maximum Percentage: 50.00%

Location Map Lot Sub	Date/Days	Sale		Bidg Year	Depreciation			Bldg Sq. Ft.	Building Value	Features Value	Excess Acres	Excess Ac Value	Excess FF Value	Residual Value	Nbhd	Site	Dway	Road	Topo	Cond	Indicated Site Value	
		Price/Adjusted	Zn		Rate	Built	Conf															Age
0581 HOOKSETT ROAD	04/11/22	\$510,000	02	1.0598	1986	2.00	18	0	3,040	\$385,713	\$7,800	4.170	\$17,723	\$0	\$98,764	1.00	1.00	1.00	1.00	1.00	1.00	\$98,764
000009 000044 000000	355	\$510,000												\$0	\$98,764	1.00	1.00	1.00	1.00	1.00	1.00	\$98,764
0092 FREEDOM LANE	06/08/22	\$1,100,000	02	1.3661	2021	2.50	3	0	3,933	\$760,906	\$7,500	4.780	\$22,705	\$0	\$308,889	1.30	1.00	1.00	1.00	0.95	1.00	\$250,113
000008 000042 000009	297	\$1,100,000												\$0	\$308,889	1.30	1.00	1.00	1.00	0.95	1.00	\$250,113
0047 SAGHARBOR DRI	06/14/22	\$707,000	02	1.0883	1994	2.00	17	0	3,518	\$463,955	\$6,300	0.000	\$0	\$0	\$236,745	1.10	1.05	1.00	1.00	1.00	1.00	\$204,974
000011 000037 0001-8	291	\$707,000												\$0	\$236,745	1.10	1.05	1.00	1.00	1.00	1.00	\$204,974
0033 POND VIEW DRIV	06/24/22	\$665,000	02	1.0177	1985	1.50	14	0	3,193	\$408,009	\$3,600	0.179	\$895	\$0	\$252,496	1.20	1.05	1.00	1.00	0.95	1.00	\$210,941
000008 000066 000004	281	\$665,000												\$0	\$252,496	1.20	1.05	1.00	1.00	0.95	1.00	\$210,941
0094 BUTTONWOOD D	07/07/22	\$550,000	02	1.0415	1985	2.00	18	0	2,642	\$329,427	\$4,200	2.359	\$11,205	\$0	\$205,168	1.10	1.00	1.00	1.00	1.00	1.00	\$186,516
000011 000037 000002	268	\$550,000												\$0	\$205,168	1.10	1.00	1.00	1.00	1.00	1.00	\$186,516
0062 CHESTER TURNPI	07/29/22	\$620,000	02	1.1187	1980	2.00	20	0	2,738	\$357,758	\$47,500	0.006	\$29	\$0	\$214,713	1.10	1.05	1.00	1.00	1.00	1.00	\$185,899
000013 000023 000001	246	\$620,000												\$0	\$214,713	1.10	1.05	1.00	1.00	1.00	1.00	\$185,899
0006 WILDWOOD ROA	11/17/22	\$855,000	02	1.1866	2001	2.00	14	0	4,464	\$665,089	\$30,500	0.040	\$190	\$0	\$159,221	1.10	1.00	1.00	1.00	0.95	1.00	\$152,365
000004 000011 0002-5	135	\$855,000												\$0	\$159,221	1.10	1.00	1.00	1.00	0.95	1.00	\$152,365
0480 LONDONDERRY T	12/09/22	\$699,933	02	1.3493	2022	2.50	2	0	2,513	\$485,154	\$3,000	0.000	\$0	\$0	\$211,779	1.00	1.00	1.00	1.00	0.90	1.00	\$235,310
000003 000004 000000	113	\$699,933												\$0	\$211,779	1.00	1.00	1.00	1.00	0.90	1.00	\$235,310
0069 HEATHER CIRCL	01/09/23	\$715,000	02	1.0122	1994	2.00	17	0	4,788	\$587,288	\$16,300	0.013	\$62	\$0	\$111,350	1.10	1.05	0.95	1.00	0.95	1.00	\$106,822
000012 000007 000019	82	\$715,000												\$0	\$111,350	1.10	1.05	0.95	1.00	0.95	1.00	\$106,822
0036 SONYA DRIVE	02/02/23	\$515,000	02	1.1244	1989	2.00	18	0	2,299	\$309,476	\$6,700	0.000	\$0	\$0	\$198,824	1.10	1.05	1.00	1.00	1.00	1.00	\$172,142
000001 000015 000013	58	\$515,000												\$0	\$198,824	1.10	1.05	1.00	1.00	1.00	1.00	\$172,142
0044 MATTHEW DRIV	03/08/23	\$627,533	02	1.0796	1987	2.00	18	0	2,924	\$377,926	\$8,100	3.000	\$13,500	\$0	\$228,007	1.10	1.00	1.00	1.00	0.95	1.00	\$218,189
000001 000015 000010	24	\$627,533												\$0	\$228,007	1.10	1.00	1.00	1.00	0.95	1.00	\$218,189
0032 RYAN ROAD	03/09/23	\$627,533	02	1.0829	2000	2.00	15	0	3,806	\$511,480	\$3,900	0.350	\$1,488	\$0	\$110,665	1.20	1.00	1.00	1.00	0.90	1.00	\$102,468
000008 000043 000008	23	\$627,533												\$0	\$110,665	1.20	1.00	1.00	1.00	0.90	1.00	\$102,468

Average Indicated Improved Site Value: \$177,042

Median Indicated Improved Site Value: \$186,208

After analysis of the sales noted above the preliminary base developed 2 acre site was determined to be \$190,000.

Values:

Adjusted Sale Price = Sale Price \* (1 + (Days \* Annual Trend% / 365))

Building Value = Est Building Square Foot Cost \* Bldg Rate \* (1 - (Total Depreciation / 100)) \* Bldg Sq Ft

Land Residual Value = Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value

Indicated Site Value = Land Residual Value / Nbhd / Site / Dway / Road / Topo / Cond

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

2 ACRE DEVELOPED SITE

Auburn

RESIDENTIAL SQFT COST

Annual Trend: 13.80% < 04/01/23 > 0.00%		Site Acreage: 2.000		Acreage Discount Minimum Acreage: 10.00	
Building Base Year/Depreciation: 2023/1.50		Est. Excess Acreage Value: \$5,000		Acreage Discount Maximum Acreage: 250.00	
Buildable Site Value: \$190,000		Excess Foot Frontage: \$180.00		Acreage Discount Maximum Percentage: 50.00%	

Location Map Lot Sub	Sale		Nbhd	Site	Dway	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess FF Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation		Bldg Sq Ft	Indicated Sq Ft Value
	Date/Days	Price/Adjusted															Age	Other		
0056 CRICKET LANE	04/14/22	\$700,000	01	1.20	1.05	1.00	1.00	1.00	\$239,400	\$36,600	\$2,550	\$0	\$514,609	1.2041	1999	2.00	15	0	3,011	\$166.99
000011 000018 000011	352	\$793,159																		
0022 STAR CIRCLE	05/02/22	\$450,000	02	1.10	1.00	0.95	1.00	0.95	\$188,623	\$1,500	\$314	\$0	\$316,389	1.1725	1983	2.00	20	0	1,646	\$204.92
000009 000016 000017	334	\$506,826																		
0233 BUNKER HILL RO	05/13/22	\$680,000	02	1.00	1.05	1.00	1.00	0.95	\$189,525	\$43,900	\$1,097	\$0	\$528,520	1.2482	2004	1.50	11	0	2,695	\$176.53
000008 000013 000018	323	\$763,042																		
0098 FREEDOM LANE	05/17/22	\$1,137,533	02	1.30	1.00	1.00	1.00	0.95	\$234,650	\$10,400	\$10,593	\$0	\$1,019,086	1.3297	2021	2.50	3	0	4,613	\$171.28
000008 000042 000010	319	\$1,274,729																		
0295 RATTLESNAKE HI	05/27/22	\$429,000	02	1.00	1.00	0.95	1.00	0.95	\$171,475	\$0	\$0	\$0	\$307,644	1.1510	1984	1.50	14	0	1,850	\$168.00
000001 000016 000007	309	\$479,119																		
0023 DONALD DRIVE	06/27/22	\$725,000	02	1.30	1.05	1.00	1.00	1.00	\$259,350	\$5,900	\$1,216	\$0	\$534,736	1.3213	2010	2.00	11	0	2,629	\$172.96
000008 000048 0001-7	278	\$801,202																		
0076 GRAPEVINE DRIV	07/08/22	\$620,000	02	1.10	1.05	1.00	1.00	0.95	\$208,478	\$0	\$0	\$0	\$474,110	1.0597	1994	2.00	17	0	2,568	\$209.91
000011 000045 000019	267	\$682,588																		
0376 SPOFFORD ROAD	08/09/22	\$660,000	02	1.10	1.00	1.00	1.00	1.00	\$209,000	\$400	\$795	\$0	\$508,446	1.2994	2012	2.00	11	0	2,649	\$165.97
000004 000003 000002	235	\$718,641																		
0013 LILAK DRIVE	11/01/22	\$600,000	02	1.20	1.00	1.00	1.00	1.00	\$228,000	\$1,800	\$150	\$0	\$404,304	1.0142	1985	2.50	23	0	4,204	\$123.15
000008 000060 000009	151	\$634,254																		
0093 ROCKINGHAM RO	11/07/22	\$555,066	03	1.00	1.00	1.00	1.00	0.95	\$180,500	\$3,000	\$2,423	\$0	\$399,573	1.2433	2016	2.00	8	0	2,352	\$148.52
000030 000005 000000	145	\$585,496																		
0030 OLDE TOWNE ROA	11/18/22	\$530,000	02	1.10	1.00	0.95	1.00	1.00	\$188,623	\$3,800	\$10	\$0	\$364,418	1.0823	1989	2.00	18	0	2,559	\$160.46
000011 000037 000023	134	\$556,851																		
0280 BUNKER HILL RO	03/20/23	\$500,000	02	1.00	1.00	1.00	1.00	0.95	\$180,500	\$33,600	\$14,250	\$0	\$273,918	1.1814	1988	2.00	18	0	1,765	\$160.20
000008 000025 000002	12	\$502,268																		

Average Indicated Square Foot Value:

\$169.07

Median Indicated Square Foot Value:

\$167.50

The preliminary sales analysis indicates \$148/square foot. Looking at the newest sales and the active under contract sales the base rate for residential was reduced to \$146/square foot and results in the best fit across all of the sales at this time.

Values:

Adjusted Sale Price = Sale Price \* (1 + (Days \* Annual Trend% / 365))

Adj Site Value = Buildable Site Value \* NhdB \* Site \* Dway \* Road \* Cond

Excess Ac Value = (Acres - Site Acreage) \* Est. Excess Acreage Value \* Parcel Acreage Size Adjustment \* (Parcel Backland Acreage Cond / 100) \* (Parcel Backland Topo / 100)

Excess FF Value = Parcel Excess FF \* Excess Foot Frontage Value

Bldg Residual Value = Adjusted Sale Price - Adj Site Value - Features Value - Excess Ac Value - Excess FF Value

Indicated Sq Ft Value = Bldg Residual Value / Bldg Rate / (1 - (Total Depreciation / 100)) / Bldg Sq Ft

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

RESIDENTIAL SQFT COST

**Auburn  
VIEW**

Annual Trend: 13.80% < 04/01/23 > 0.00%

Location Map Lot Sub	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
	Date/Days	Price/Adjusted Zn						
0220 CHESTER ROAD	05/05/22	\$360,000 02	\$195,100	\$3,100	\$0	\$0	\$125,100	\$81,752
000021 000007 000000	331	\$405,052						
0072 WINCHESTER WA	06/27/22	\$825,000 01	\$550,900	\$10,400	\$0	\$0	\$233,000	\$117,413
000002 000009 000010	278	\$911,713						
0013 BUNKER HILL RO	09/27/22	\$435,000 03	\$211,100	\$4,800	\$0	\$0	\$166,500	\$83,191
000023 000011 000000	186	\$465,591						
0012 BUNKER HILL RO	12/16/22	\$410,000 02	\$232,900	\$17,900	\$0	\$0	\$133,200	\$42,431
000023 000014 000000	106	\$426,431						
0093 COLEMAN ROAD	03/31/23	\$1,100,000 02	\$689,000	\$6,500	\$60,500	\$0	\$239,400	\$105,016
000008 000014 000000	1	\$1,100,416						

Average Indicated Value:

\$85,961

Median Indicated Value:

\$83,191

**The base view value remained at \$100,000 and factors for the varying subject matter, width, depth and distance were then applied to closely mirror the indicated view values determined by these sales.**

Values:

Adjusted Sale Price = Sale Price \* (1 + (Days \* Annual Trend% / 365))

Indicated Value = Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value - Site Value

**Auburn**  
**SEVERANCE CONDO AMENITY**

Annual Trend: 13.80% < 04/01/22 > 0.00%

Location Map Lot Sub	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
	Date/Days	Price/Adjusted Zn						
011F ROCKINGHAM RC	06/08/21	\$437,600 03	\$285,400	\$0	\$0	\$0	\$0	\$201,338
000031 000019 00000F	297	\$486,738	2021 SALE ADJUSTED FOR TIME					
011C ROCKINGHAM RC	11/04/21	\$417,900 03	\$285,400	\$0	\$0	\$0	\$0	\$155,884
000031 000019 00000C	148	\$441,284						
011G ROCKINGHAM RC	02/01/22	\$360,000 03	\$285,400	\$0	\$0	\$0	\$0	\$82,630
000031 000019 00000G	59	\$368,030						
011D ROCKINGHAM RC	02/14/22	\$360,000 03	\$285,400	\$0	\$0	\$0	\$0	\$80,861
000031 000019 00000D	46	\$366,261						
011A ROCKINGHAM RC	01/04/23	\$410,000 03	\$285,700	\$0	\$0	\$0	\$0	\$124,300
000031 000019 00000A	-278	\$410,000						

Average Indicated Value: \$129,003

Median Indicated Value: \$124,300

**The amenity value for these condos was determined to be \$126,000 after giving weight to both the average and the median sales results.**

Values:

Adjusted Sale Price = Sale Price \* (1 + (Days \* Annual Trend% / 365))

Indicated Value = Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value - Site Value

**Auburn**  
**VILLAGE AT MT. MINER**

Annual Trend: 13.80% < 04/01/22 > 0.00%

Location Map Lot Sub	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
	Date/Days	Price/Adjusted Zn						
0136 HARVARD AVENUE	05/06/21	\$700,000 02	\$707,400	\$3,000	\$0	\$0	\$0	\$76,937
000009 0028-1 003801	330	\$787,337	2021 SALE ADJUSTED FOR TIME		\$0	\$0	\$0	\$133,144
0008 TREE LINE DRIVE	08/12/21	\$729,000 02	\$656,800	\$3,000	\$0	\$0	\$0	\$263,900
000009 0028-1 003739	232	\$792,944	2021 SALE ADJUSTED FOR TIME		\$0	\$0	\$0	\$252,900
0013 TREE LINE DRIVE	07/29/22	\$875,000 02	\$608,100	\$3,000	\$0	\$0	\$0	\$243,733
000009 0028-1 003806	-119	\$875,000 02	\$542,200	\$3,000	\$0	\$0	\$0	\$252,900
0126 HARVARD AVENUE	09/29/22	\$788,933 02	\$542,200	\$3,000	\$0	\$0	\$0	\$252,900
000009 0028-1 003803	-181	\$788,933	\$565,100	\$3,000	\$0	\$0	\$0	\$252,900
0007 SUNRISE CIRCLE	11/04/22	\$821,000 02	\$565,100	\$3,000	\$0	\$0	\$0	\$252,900
000009 0028-1 003733	-217	\$821,000						

Average Indicated Value: \$194,123

Median Indicated Value: \$243,733

**The amenity value based on this analysis was determined to be \$240,000.**

Values:

Adjusted Sale Price = Sale Price \* (1 + (Days \* Annual Trend% / 365))

Indicated Value = Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value - Site Value

# ***SECTION 8***

## **A. FIELD REVIEW**

## **B. INFORMAL HEARING PROCESS**

- 1. Number of Hearings**
- 2. Results of Hearing**





## **A. Field Review**

Preliminary values were established based on the cost tables developed and tested via the statistical analysis. The statistical results and preliminary values were reviewed with the local authority, discussing neighborhoods, the sales basis for land and building cost tables, the preliminary sales charts, base values and resulting statistics of all sales along with graphs. A report of all preliminary values in town is also reviewed with the local authority showing the overall value of the town, as well as individual values for their comment.

### **Field Review**

Then the job supervisor and one other assessor reviewed each parcel again for final “form and fit” testing. This review is generally done from the road or driveway checking the exterior to ensure the property structure, quality, condition and depreciation, as well as review the visible site, the lister’s notes and picture of the property.

This is a slow, time consuming process that improves consistency from lot to lot and neighborhood to neighborhood, making all subjective considerations of one experienced supervisor. We find this extra effort improves the overall job quality and consistency. When anomalies are noticed, another inspection is made to correct or verify the situation.

### **Property Specific Adjustment Guidelines**

#### **Land Adjustments**

Commercial Use	+50 to +400, depending on how extensive the use (150 to 500 Land Condition)
Conservation Easement	Generally -75% (25 Land Condition)
Cost to Develop (CTD)	-40% (60 Land Condition) used on “A” “B” & “C” (below average) neighborhood locations
Current Use Wetlands	-90 (10 Land Condition)
Less than Average Access (ACC)	Varies – dependent upon severity (typically -5% to -10% (90 to 95 Land Condition)
Not Buildable (NBD)	-90% (10 Land Condition) used on “B” (below average) neighborhood locations
Recreational Lot	-75% (25 Land Condition)
ROW Across Lot to Access Another	Varies – dependent upon severity, defined in <i>CAMA Value Tables</i>
Second Site (w/Sep. Utilities)	+10 (110 Land Condition)
Shared Driveway/Access (SHDW)	-5% or greater dependent on size & impact
Three or Four Sites	+25 (125 Land Condition)
Topography (TOPO)	Varies – dependent upon severity, defined in <i>CAMA Value Tables</i>
Undeveloped Driveway	-10% (90 Site Modifier)
Undeveloped Land – Cleared Lot	-10% (90 Site Modifier)
Undeveloped Land – Wooded Lot	-20% (80 Site Modifier)

## Building Adjustments

Bedroom thru Bedroom Acc Close to Road (CTR)	-2% to -5%, depending on overall layout -5% - this adjustment is applied to homes that are abnormally close to the road
Common Wall-Int	-4% applied to condominiums with shared common walls between the units.
Common Wall-Ext	-2% applied to condominiums with shared common walls between the units.
Design	-10% to -20% applied to homes of a unique nature, less appealing than a traditional home
Dirt Basement (DB)	-1% or greater depending on severity
Layout & Design (LOD)	-10% applied to primary structures with living area above a garage
Location (LOC)	-5% to -10% for properties located next to unsightly properties or C/I properties , ie gravel pit or generally inferior location for type of property
Low Basement (LB)	-1% or greater depending on severity; a basement with low headroom (less than 5')
Misc/CNotes	Varies - Buildings require depreciation for many items. The overall condition of the home usually accounts for the majority of normal wear and tear items but often depreciation is needed to account for issues that are short lived and have a cost to cure associated with them, i.e. roof and siding. Properties may have a combination of depreciation adjustments applied and noted "CNotes".
Utilities	-5% to -15% depreciation generally applied to living space above garage on main domicile
Wall Height (WH)	-1% to -2% dependent on severity; this adjustment is typically seen on gambrel style dwellings as there is a loss in space in the upper floor due to the pitch of the roof.
Wet Basement (WB)	-1% or greater depending on severity, if rectified with sump pump no adjustment may be applied.

## **B. Informal Hearing Process**

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment with the assessor was mailed first class on: June 8, 2023.

Sample notice can be found in *Section 5. Abbreviations & Samples*

The property owners were given 60 days to review their property record card on Avitar's website and if they wished to talk with an assessor they had the opportunity to arrange a phone appointment at a later date.

The phone appointment hearings were held for 2 days from 6/26/23 to 6/27/23 and resulted in 69 taxpayers making appointments to discuss their assessments.

If the taxpayer chose not to schedule a phone appointment, they were afforded the option to send their concerns to an Avitar email where the update supervisor was able to respond directly to them. They were also advised they could put their concerns in writing and forward to the town for review.

Once all the informal hearings were completed, the supervisor reviewed all the information and recommendations and made final changes and produced the final statistical results and graphs.

There were very few changes and largely taxpayers called concerned with the percent increase and the unknown tax burden.

Inspections were set up and completed on June 30, 2023 and resulted in correcting physical data errors.



# ***SECTION 9***

**A. CALIBRATION TECHNIQUE**

**B. FINAL STATISTICAL  
ANALYSIS & TESTING**

**C. FINAL VALUATION TABLES**

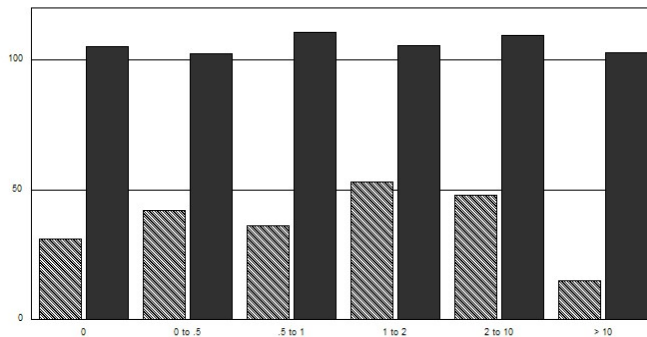


## A. MODEL CALIBRATION TECHNIQUE

Once all the local sales data has been verified via onsite measure and list of all buildings and land information, the sale date, price and circumstances are verified by the appraisal supervisor via owner interview, questionnaire, PA-34, MLS or prior owner/real estate agent interview.

That data is then used to develop preliminary costs for land and building tables needed for the CAMA system to calculate assessment values for all property in the municipality once the rest of the properties are measured and listed.

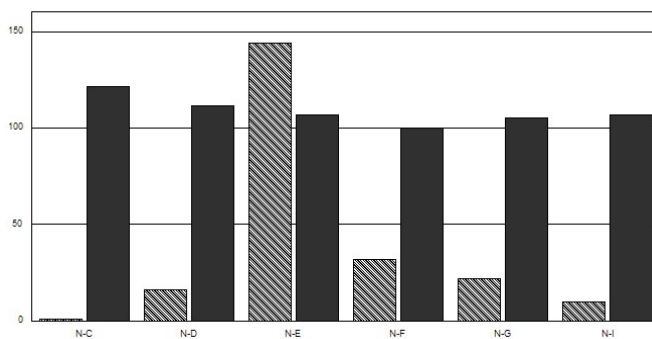
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possible. The following are samples of the graphs used to test and calibrate the CAMA model through multiple reiterations of the sales analysis program:



	# of Parcels	Median A/S x 100
0	31	105.32
0 to .5	42	102.70
.5 to 1	36	110.83
1 to 2	53	105.63
2 to 10	48	109.44
> 10	15	102.90

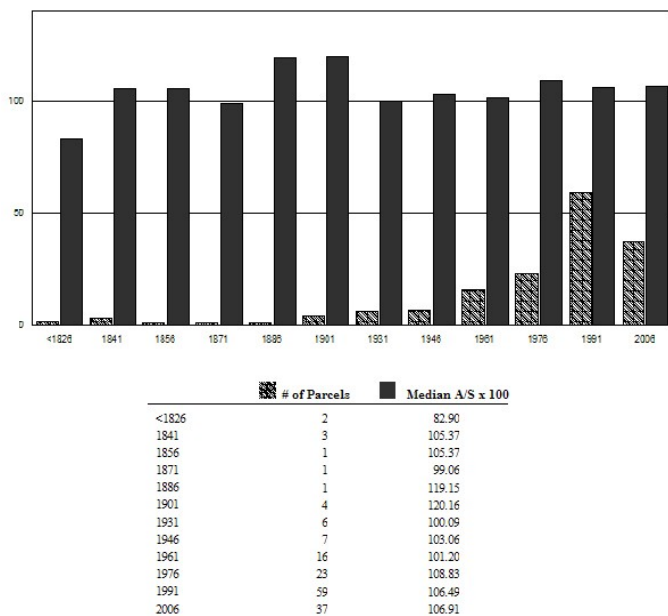
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

Here the groups, number of sales in each group and the median ratio are displayed.



	# of Parcels	Median A/S x 100
N-C	1	121.60
N-D	16	111.66
N-E	144	106.63
N-F	32	99.78
N-G	22	105.37
N-I	10	106.92

The sales are charted by neighborhood designation to test if there is a neighborhood bias. This sample chart indicates that neighborhood “C” is being significantly over assessed; “D” is slightly over assessed, while the other neighborhoods are fairly evenly assessed. However, neighborhood “C” has only one sale and as such, is not a clear indication of a model bias and is disregarded.



This graph is charting building age groups and their median ratio to see if the depreciation schedule is working across all age groups.

It is important to note the number of sales in each group. In this chart, the 1886 group seems to show an over assessment, but it is only one sale and as such, is not as meaningful. However, the 1901 group has four sales with a high ratio and may indicate a problem.

## Sales Ratio Bar Graphs

**Median Assessment/Sales Ratio by Year of Construction:** This is a comparison of sale to assessment grouped by year of construction. This shows that effect, if any, of age on the median assessment ratio of various age groupings. It is used to help test that the depreciation used for normal age is consistently and equitably working across all ages of the sales.

**Median Assessment/Sales Ratio by Effective Area:** This graph is a test of the effect of size of the building and its impact on our valuation model. It is used to calibrate, as well as show whether or not the size adjustment scale is effectively working with small buildings, as well as large buildings.

**Median Assessment/Sales Ratio by Story Height:** This graph normally shows two to four groups based on the number of different story heights in the sales sample and demonstrates the effect of multiple floors on sales. It is used to test and calibrate story height adjustments to ensure our adjustment by story height is working.

**Distribution of Sales Ratio:** This shows the clustering of sales around our median ratio. The majority of sales should be at or near 1, which is actually 100% and taper off in both directions, below and above the 100% level indicating a normal distribution of sales ratios.

**Median Assessment/Sales Ratio by Sale Price:** We tested our computed values to actual sales values as in all these graphs, but here we are testing to see if there is a bias between low and high values by graphing the median ratio of value groups - low to high. It is used to test if a bias exists by value.

**Median Assessment/Sales Ratio by Neighborhood:** This graph tests our neighborhood delineation to ensure that our neighborhood codes are fair and equitable. With a median ratio of all groups as close to 100% as possible, this demonstrates a good neighborhood delineation.



Median Assessment/Sales Ratio by Zone: If there is more than one zoning district in a town and sales exist in more than one zone, the chart will show the median ratio for each zone to test for a zoning bias and to re-calibrate, if necessary, to reflect a reasonable relationship through all zones based on the median ratio.

Median Assessment/Sales Ratio by Acreage: This graph is used to test and calibrate the value difference of various size lots. The chart shows the median ratio by various lot size groupings of the sales data.

Median Assessment/Sales Ratio by Use: This graph shows the median ratio of various groups of land use within the sales data. It is used to calibrate the CAMA model to effectively treat each use fairly at similar assessment to sales ratios.

Median Assessment/Sales Ratio by Building Grade: This graph helps test the effect of building quality of construction adjustments by showing the median ratio for each grade classification within the sales sample.

As the true value of any property falls within a range of the most likely low to the most likely high value, these bar charts should show a relatively straight line. Rarely will it ever be a straight line. It is intended to show whether or not a strong measurable and correctable *bias* exists. As long as there is no trend up or down from the lowest to the highest grouping, then what bias exists, is negligible. In other words, everyone is being treated the same.

However, it is important to note that 1 or even 2 sales do not provide definitive information as to whether a bias exists or not. As such, it is possible for a graph with a group of only 1 or 2 sales to show a spike or drop compared to the rest. And while it is an indication of possible bias, it is not conclusive enough to assume any type of corrective action and as such, in mass appraisal it is documented in these graphs for future monitoring, but does not necessarily affect the overall results of the revaluation program.

All these graphs enable the CAMA model to be tested beyond the standard statistics as required by the DRA and the ASB guidelines to show equity within various categories to ensure the most equitable assessments possible.



# ***SECTION 9***

## **B. FINAL STATISTICAL ANALYSIS REPORTS**

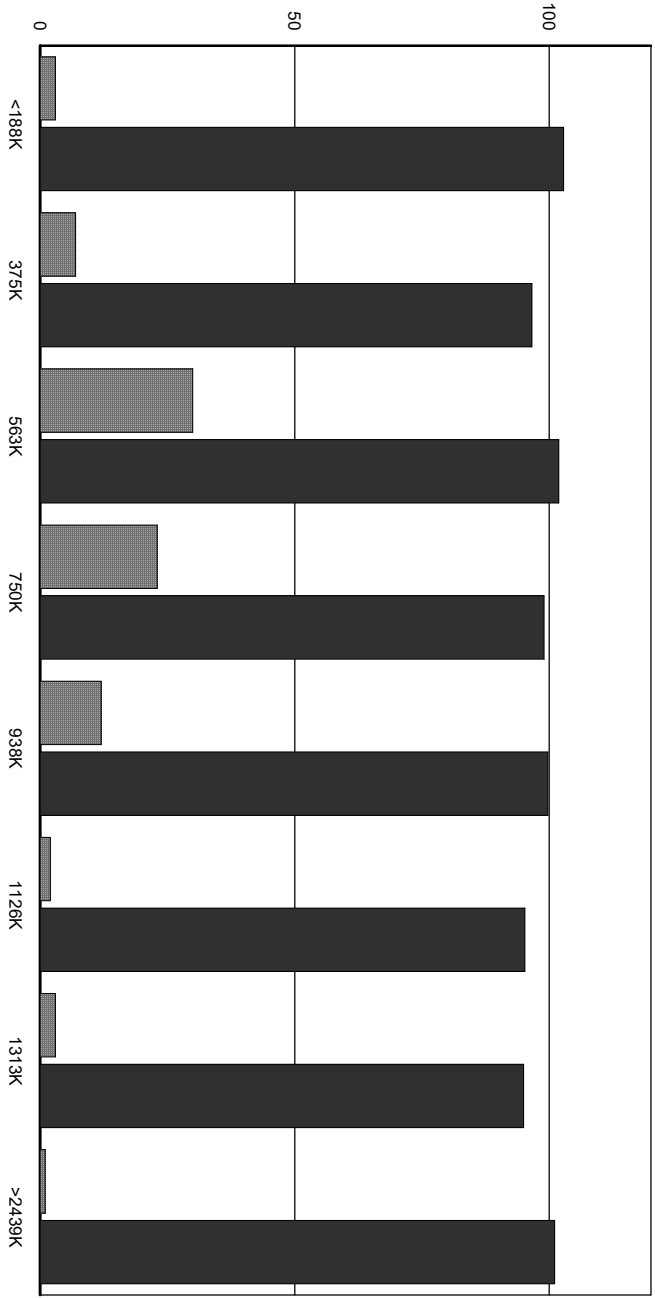


**Sales Analysis Results**  
**Auburn -- 07/21/2023**

Sales Analysis Statistics			
Number of Sales:	<b>81</b>	Mean Sales Ratio:	<b>0.9986</b>
Minimum Sales Ratio:	<b>0.8075</b>	Median Sales Ratio:	<b>0.9992</b>
Maximum Sales Ratio:	<b>1.1406</b>	Standard Deviation:	<b>0.0603</b>
Aggregate Sales Ratio:	<b>0.9942</b>	Coefficient of Dispersion:	<b>4.5553</b>
		Price Related Differential:	<b>1.0045</b>
Sales Analysis Criteria			
Sold: 04/01/2022 - 07/21/2023	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 999999999	Bldg Eff. Area: 0 - 999999999		
Land Value: 0 - 999999999	Land Use: ALL		
Current Use CR: 0 - 999999999	Acres: 0 - 999999999		
Year Built: 1600 - 2023	Trend: 0% Prior to 04/01/2023		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: YES	Vacant: YES		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES	Water Body: ANY		
Filter By Current: NO			

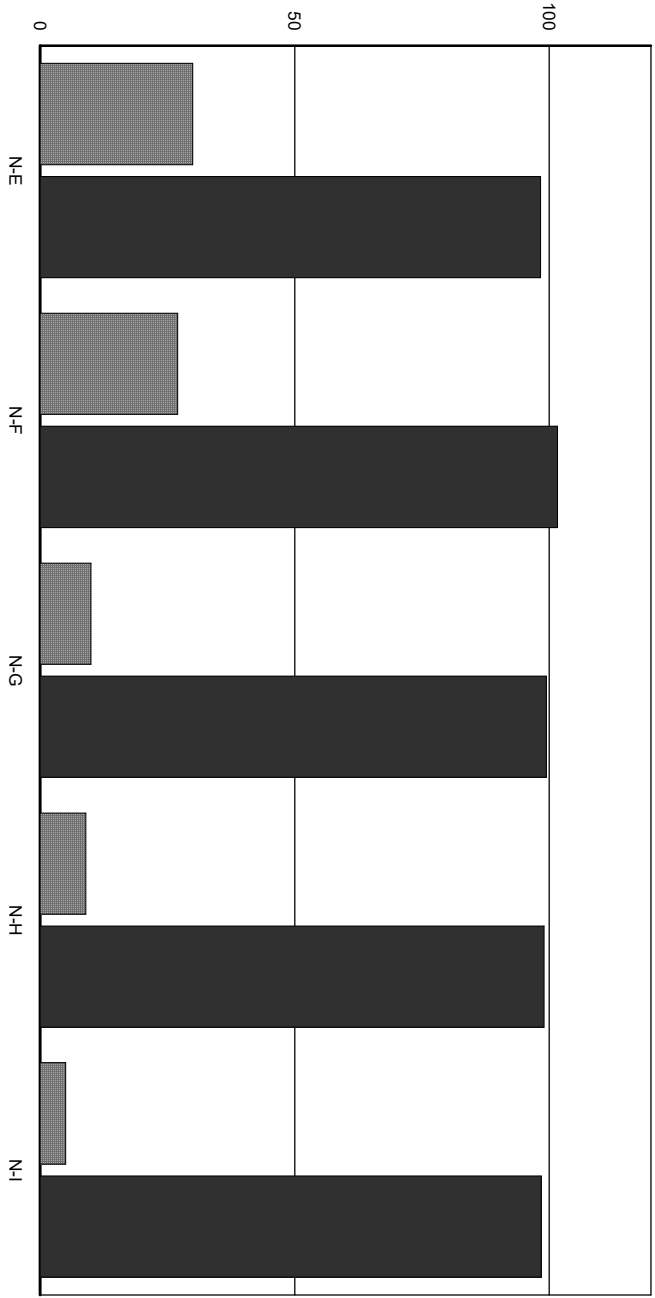


# Auburn:Median A/S Ratio by Sale Price



	# of Parcels	Median A/S x 100
<188K	3	102.80
375K	7	96.63
563K	30	101.90
750K	23	99.01
938K	12	99.72
1126K	2	95.24
1313K	3	94.97
>2439K	1	101.06
	<b>81</b>	

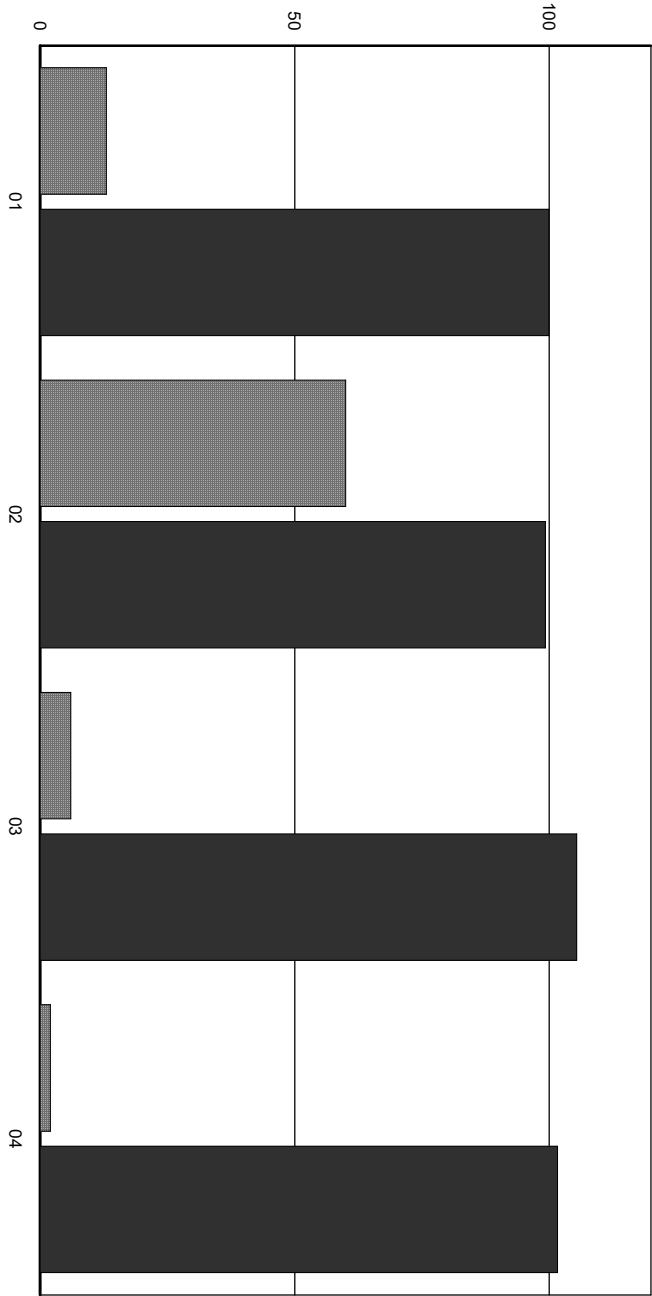
**Auburn: Median A/S Ratio by Neighborhood**



	# of Parcels	Median A/S x 100
N-E	30	98.30
N-F	27	101.63
N-G	10	99.40
N-H	9	99.01
N-I	5	98.43
	81	

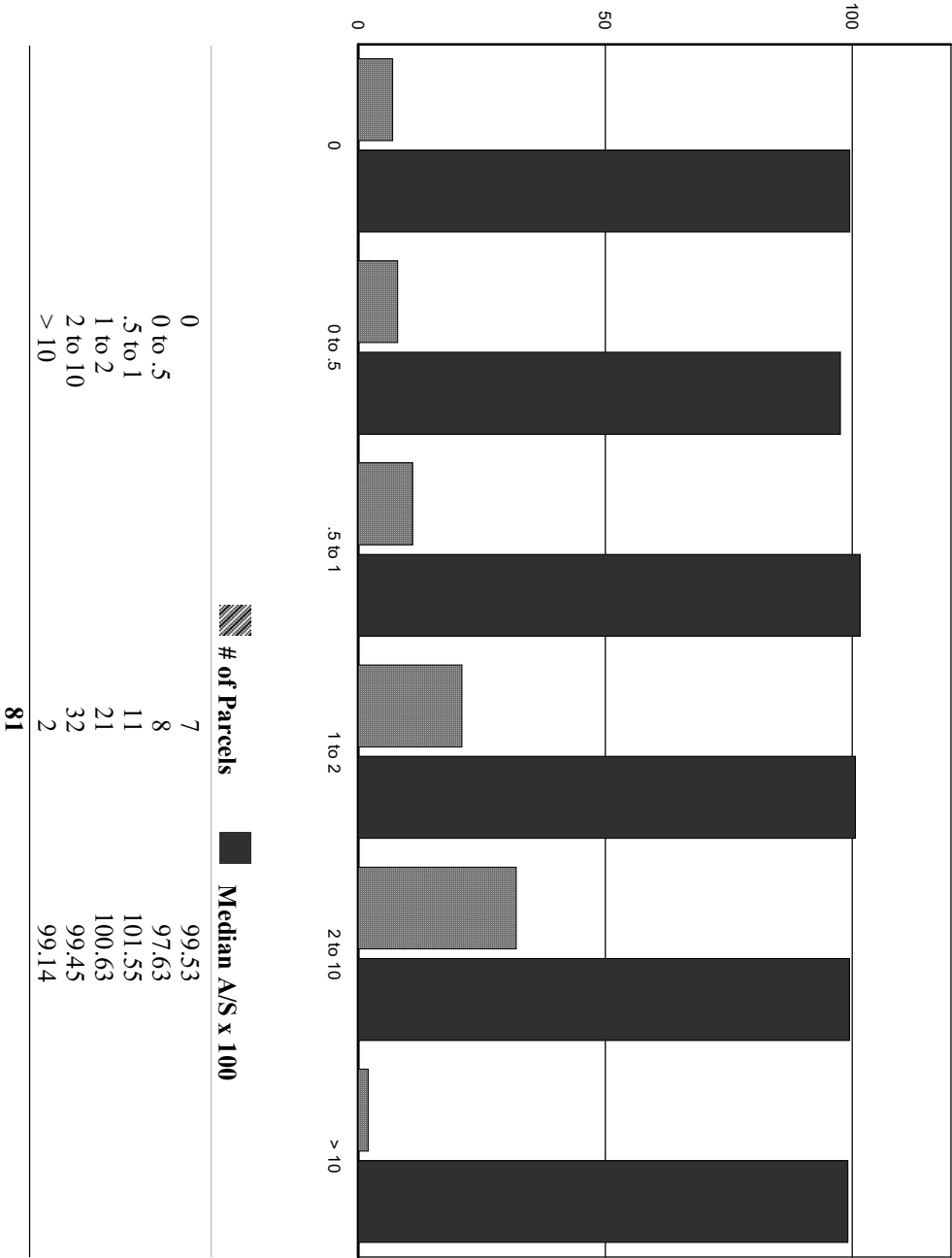


Auburn: Median A/S Ratio by Zone

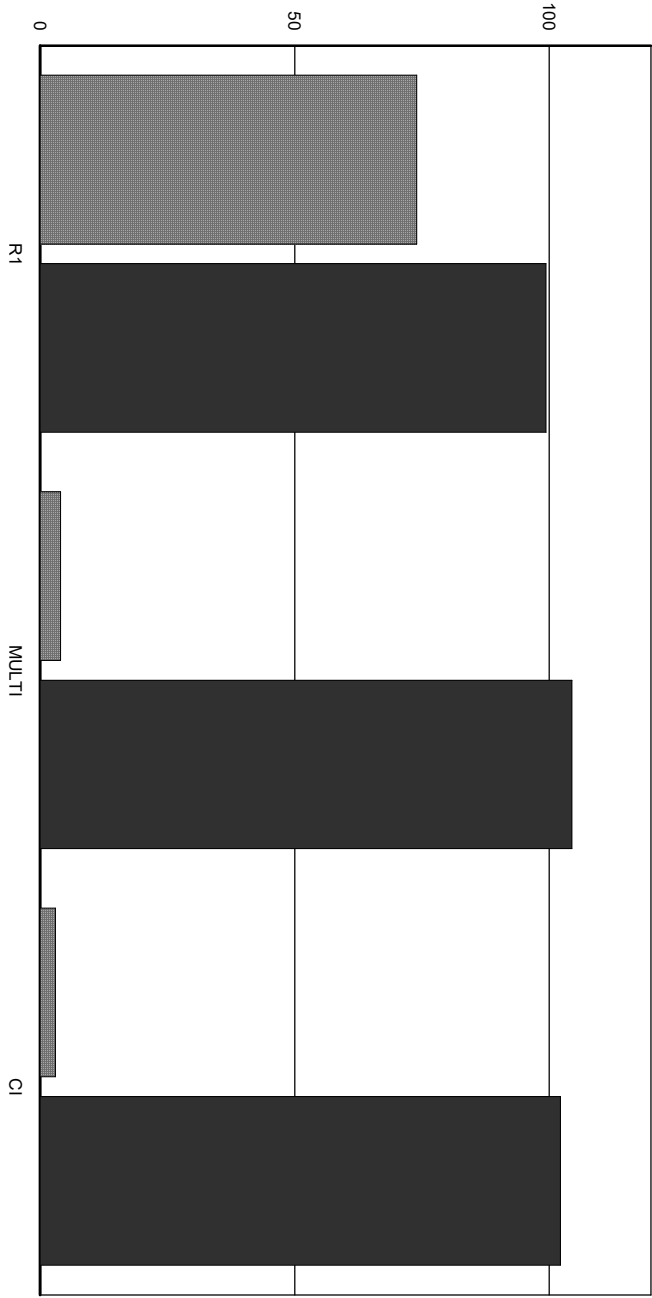


	# of Parcels	Median A/S x 100
01	13	99.92
02	60	99.24
03	6	105.39
04	2	101.62
	81	

Auburn:Median A/S Ratio by Acreage

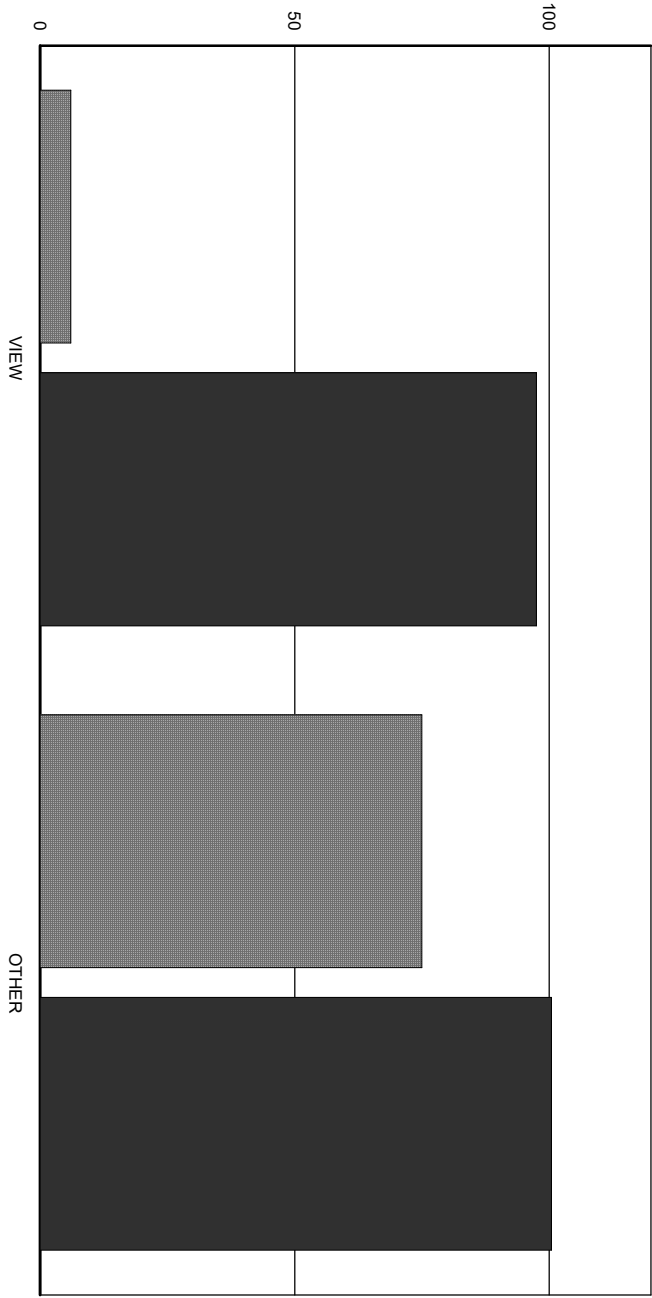


Auburn:Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	74	99.37
MULTI	4	104.46
CI	3	102.18
	81	

Auburn:Median A/S Ratio for Views/Waterfront/Other



	<div><div></div><div># of Parcels</div></div>	<div><div></div><div>Median A/S x 100</div></div>
VIEW	6	97.51
OTHER	75	100.41
	81	

**Sales Analysis Results**  
**Auburn -- 07/21/2023**

Sales Analysis Statistics			
Number of Sales:	<b>4</b>	Mean Sales Ratio:	<b>1.0022</b>
Minimum Sales Ratio:	<b>0.9663</b>	Median Sales Ratio:	<b>1.0072</b>
Maximum Sales Ratio:	<b>1.0280</b>	Standard Deviation:	<b>0.0284</b>
Aggregate Sales Ratio:	<b>1.0052</b>	Coefficient of Dispersion:	<b>2.2508</b>
		Price Related Differential:	<b>0.9970</b>
Sales Analysis Criteria			
Sold: 04/01/2022 - 07/21/2023	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999		
Land Value: 0 - 99999999	Land Use: ALL		
Current Use CR: 0 - 99999999	Acres: 0 - 99999999		
Year Built: 1600 - 2023	Trend: 0% Prior to 04/01/2023		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: NO	Vacant: YES		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES	Water Body: ANY		
Filter By Current: NO			



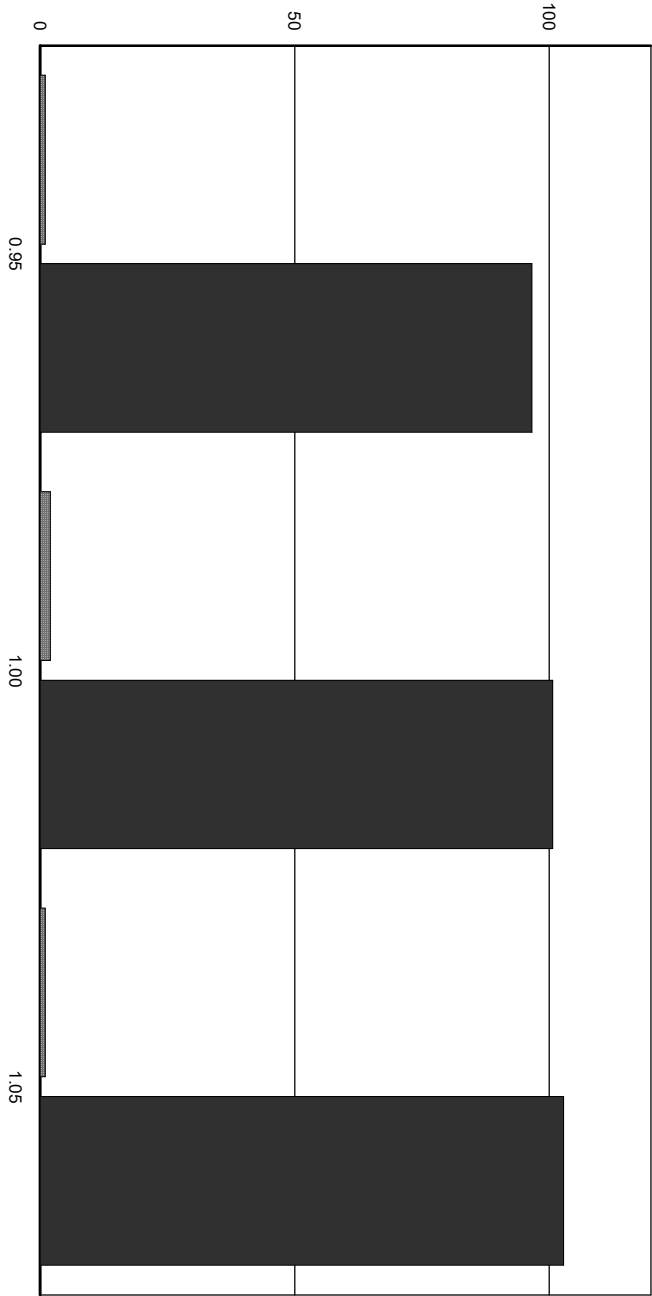
**Auburn Sales Analysis Report**

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.966	000005	000050	000001	01	6.41	R1	E	RSA	A	2,842	\$ 205,000	\$ 198,100 10/12/2022	V	Q	ROLFE BUILDERS, LLC	\$ 124,900
0.993	000005	000050	000002	01	9.24	R1	E				\$ 165,000	\$ 163,800 07/26/2022	V	Q	LONGMEADOW CONGREG CHU	\$ 132,300
1.022	000025	000044	000000	04	8.04	CI	E				\$ 400,000	\$ 408,700 09/23/2022	V	Q	22 DARTMOUTH DRIVE, LL	\$ 260,100
1.028	000011	000015	000002	01	3.00	R1	F	RSA	D		\$ 150,000	\$ 154,200 06/27/2022	V	Q	CHERRY HILL HOMES, INC	\$ 121,300
	ASSMT REPRESENTS UND/WOODED SITE AND UNDEVELOPE 3,835															



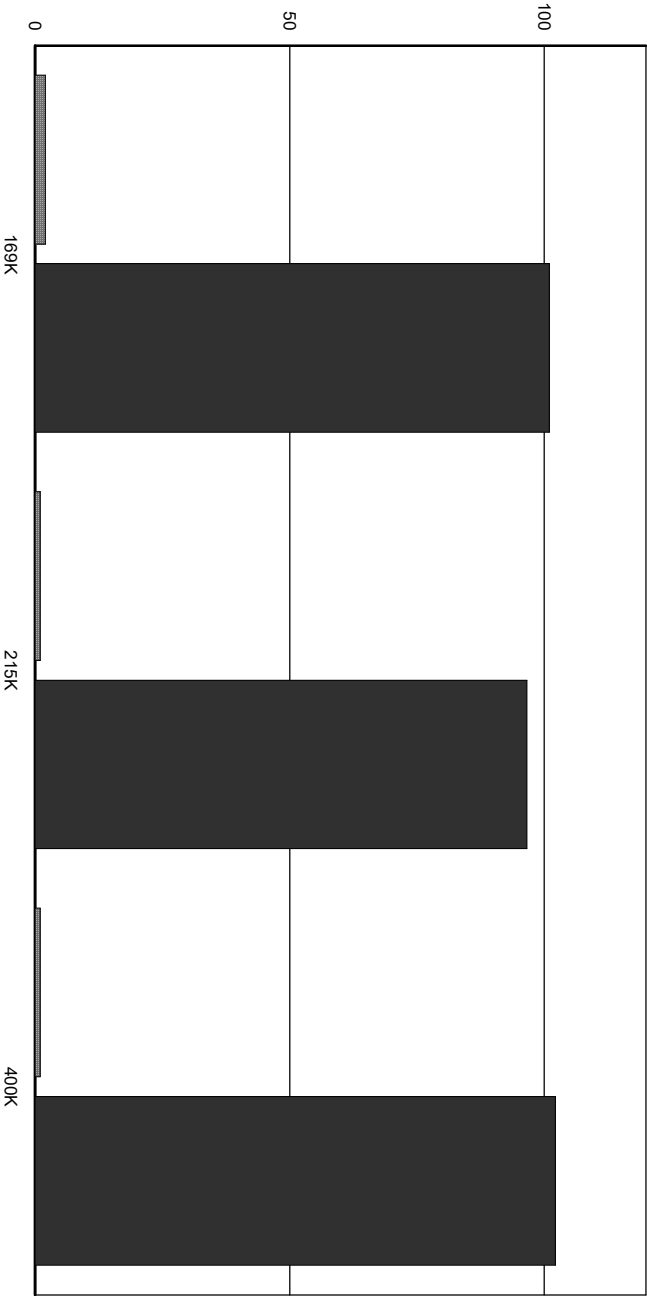


Auburn: Distribution of Sale Ratios



	<div><div></div><div># of Parcels</div></div>	<div><div></div><div>Median A/S x 100</div></div>
0.95	1	96.63
1.00	2	100.72
1.05	1	102.80
	4	

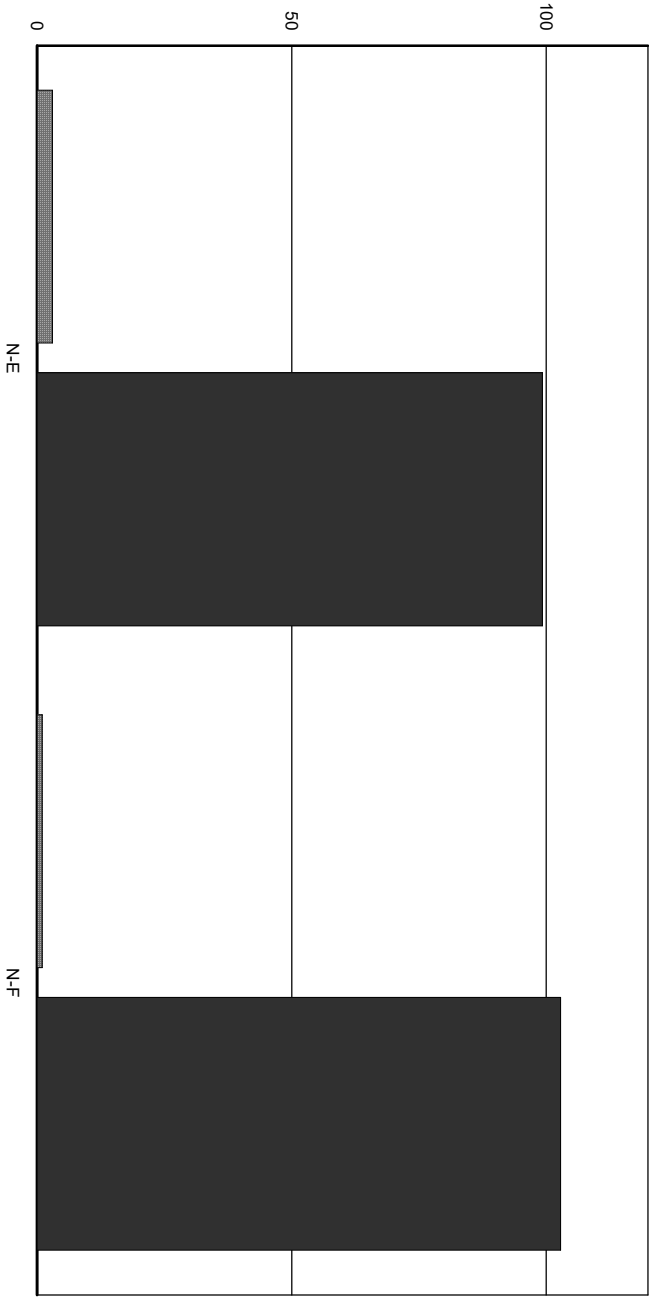
Auburn:Median A/S Ratio by Sale Price



	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
169K	2	101.04
215K	1	96.63
400K	1	102.18

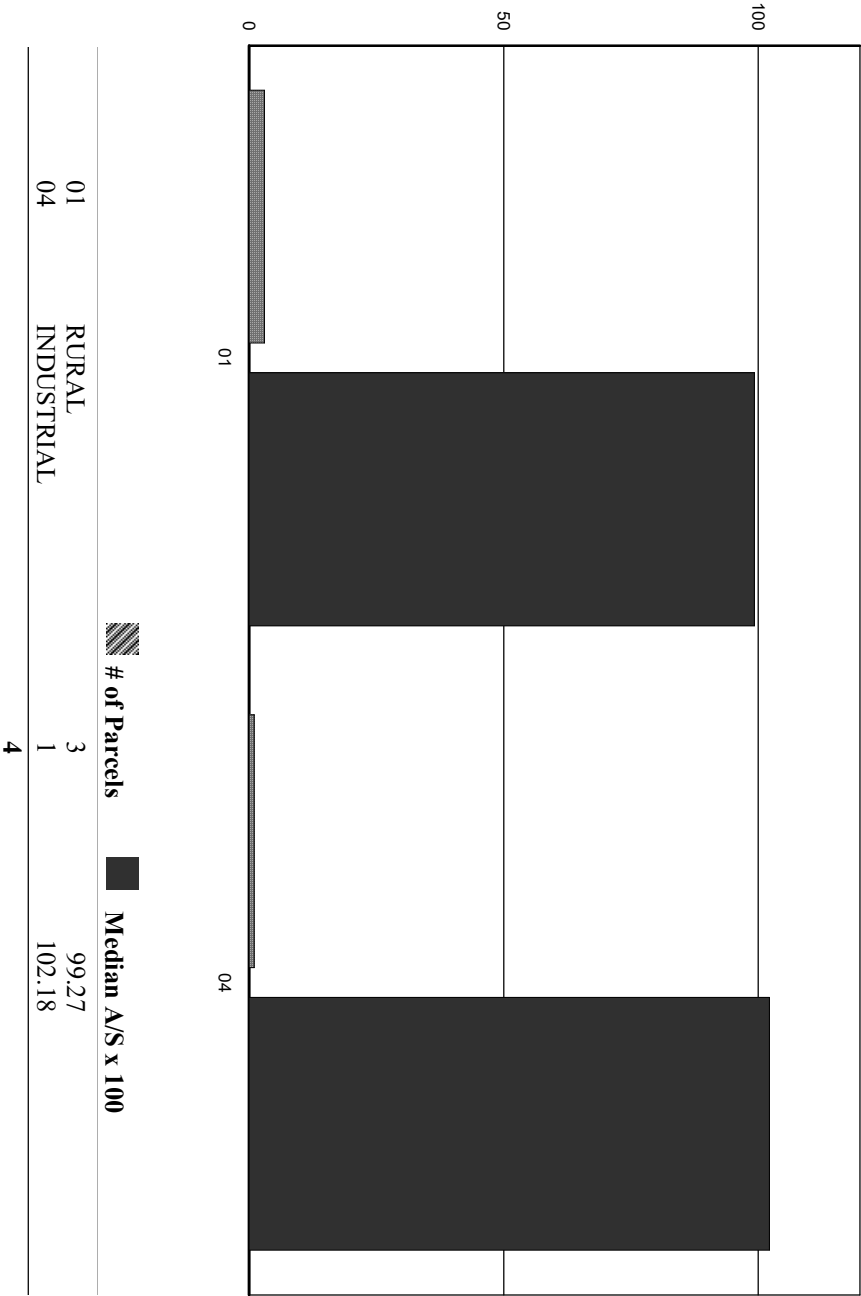
4

Auburn:Median A/S Ratio by Neighborhood

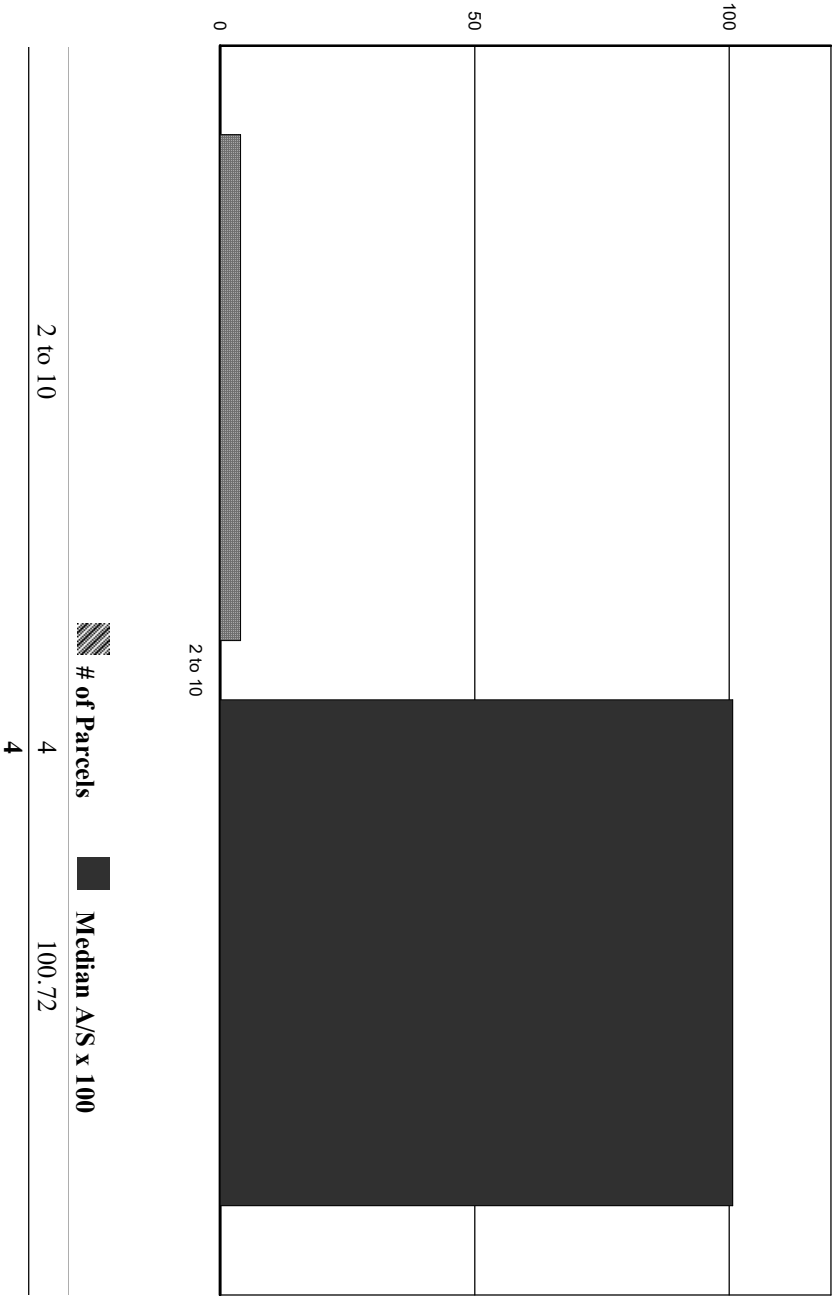


		# of Parcels	Median A/S x 100
N-E	AVG	3	99.27
N-F	AVG +10	1	102.80
		4	

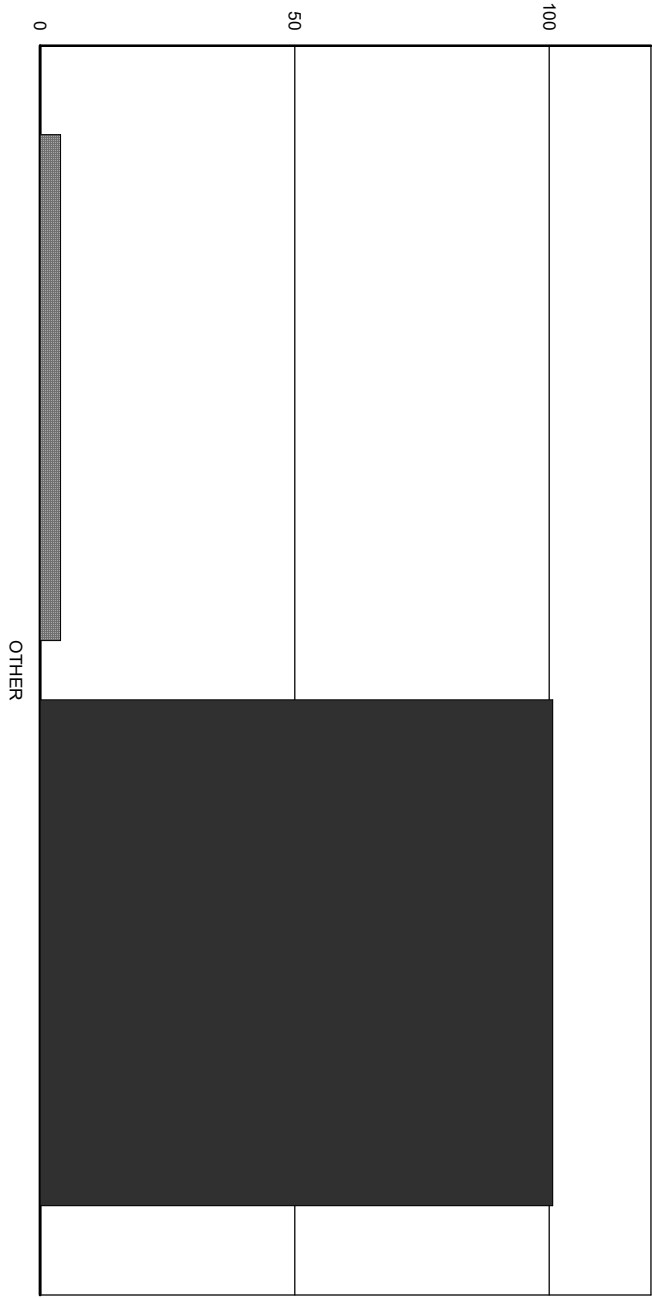
Auburn: Median A/S Ratio by Zone



Auburn:Median A/S Ratio by Acreage




Auburn:Median A/S Ratio for Views/Waterfront/Other



	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
OTHER	4	100.72
	4	

OWNER INFORMATION				SALES HISTORY				PICTURE	
LAQUERRE, MATTHEW JOHN LAQUERRE, CINDY ANN 362 BUNKER HILL ROAD  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				10/12/2022	6445	1083	Q V	205,000	ROLFE BUILDERS, LLC
				07/26/2022	6426	1168	U V 89	165,000	LONGMEADOW CONGREG
LISTING HISTORY				NOTES					
04/04/23	DMVL			NEW LOT CREATED PER PLAN; CU CONTIGUOUS W/ 5-50-2, 5-50; IF PARCEL IS SOLD OR DEVELOPED WILL NEED TO BE REMOVED FROM CURRENT USE AND SUBJECT TO LAND USE CHANGE TAX; 4/23 P/U HSE; UC=SHELLONLY; LACKS SIDING=42% COMPL'D;					
09/29/22	DMVL								
01/24/20	JBSL	D-41847							
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes			
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 0				\$ 0 \$ 345 Parcel Total: \$ 345				
2022	\$ 0				\$ 0 \$ 297 Parcel Total: \$ 297				
2023	\$ 206,900				\$ 0 \$ 198,100 Parcel Total: \$ 405,000				
LAND VALUATION									
Zone: RURAL Minimum Acreage: 3.00 Minimum Frontage: 300				Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	3,000 ac	195,000	E	100	100		95	100	185,300 0 N 185,300
1F RES	3,410 ac	x 5,000	X	100				75	12,800 0 N 12,800 WET
									198,100 198,100
									6,410 ac

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		LAQUERRE, MATTHEW JOHN LAQUERRE, CINDY ANN 362 BUNKER HILL ROAD AUBURN, NH 03032	District	Percentage	Model: 1,00 STORY FRAME RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: LAMINATE/VINYL Heat: GAS/FA DUCTED Bedrooms: 3    Baths: 2.5    Fixtures: 10	
			PERMITS		Extra Kitchens:    Fireplaces: Generators:	
			Date	Permit ID	Permit Type	Notes
12/12/22		22-702	DRIVEWAY	NEW HOME		

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj. Effect.	
BMU	BSMNT	912	0.15	137
RBU	RAISED BSMNT	1064	0.25	266
OPF	OPEN PORCH	36	0.25	9
GAR	GARAGE	1008	0.45	454
FFF	FST FLR FIN	1976	1.00	1976
GLA:	1,976	4,996		2,842


2023 BASE YEAR BUILDING VALUATION		
Market Cost New:		\$ 517,358
Year Built:		2022
Condition For Age:	AVERAGE	2 %
Physical:		
Functional:		
Economic:		
Temporary:	UC	58 %
Total Depreciation:		60 %
Building Value:		\$ 206,900



OWNER INFORMATION				SALES HISTORY				PICTURE				
ROLFE BUILDERS, LLC  387 BUNKER HILL ROAD  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor				
				07/26/2022	6426	1173	Q V	165,000 LONGMEADOW CONGREG				
LISTING HISTORY				NOTES								
09/29/22	DMVL			LOT CREATED PER SUB-D PLAN, CU CONTIGUOUS WITH 5-50-1 AND 5-50-2; IF PARCEL IS SOLD OR DEVELOPED WILL NEED TO BE REMOVED FROM CURRENT USE AND SUBJECT TO LAND USE CHANGE TAX;9/22 N/C VAC;								
01/24/20	JBSL	D-41847										
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR								
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes						
				AUBURN ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE												
Year	Building		Features							Land		
2021	\$ 0									\$ 497		
										Parcel Total: \$ 497		
2022	\$ 0				\$ 429							
				Parcel Total: \$ 429								
2023	\$ 0				\$ 163,800							
				Parcel Total: \$ 163,800								
LAND VALUATION												
Zone: RURAL Minimum Acreage: 3.00 Minimum Frontage: 300				Site: UNDEV/WOODDED Driveway: UND Road: PAVED								
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
1F RES	3,000 ac	195,000	E	100	80	100	90	100	140,400	0 N	140,400	
1F RES	6,240 ac	x 5,000	X	100				75	23,400	0 N	23,400 WET	
				9.240 ac				163,800		163,800		

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS			
		ROLFE BUILDERS, LLC 387 BUNKER HILL ROAD AUBURN, NH 03032		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:		Base Type:	
		PERMITS							
		Date	Permit ID	Permit Type	Notes				
<div></div>								BUILDING SUB AREA DETAILS	
2023 BASE YEAR BUILDING VALUATION									
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:								%	
								%	

OWNER INFORMATION				SALES HISTORY				PICTURE			
FLORENZANO, PETER M. FLORENZANO, KAREN E. 169 CHESTER TURNPIKE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor		
				06/27/2022	6419	48	Q V	150,000	CHERRY HILL HOMES, INC.		
				12/22/2021	6367	1564	U V 21	350,000	SILVA, GERALDINE A.,		
				02/25/2011	5196	2930	U V 44	40	SILVA, MANUEL P		
LISTING HISTORY				NOTES							
04/11/23 DMVM 09/01/15 DMVL 07/02/15 INSP MARKED FOR INSPECTION 10/31/02 TMRL				BLUE: WOODED; FF RISES UP FROM ROAD; ROLLING TOPO;9/15;4/23 P/U NEW HSE;ALL INFO FROM H/O (MRS);DNVI SHE STATE 100% COMPLD;RECK 2024 FOR GAR, DW/SITE;TRAY CEILING IN MASTER BDRM;							
EXTRA FEATURES VALUATION											
Feature Type				Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
FIREPLACE 1-STAND FOUNDATION				1	24 x 24		100	3,000.00	100	3,000 GAS	
				576			88	20.00	100	10,138 FUTURE GAR	
				13,100							
MUNICIPAL SOFTWARE BY AVITAR											
AUBURN ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features	Land								
2021	\$ 0		\$ 740	Parcel Total: \$ 740							
2022	\$ 0		\$ 135	Parcel Total: \$ 135							
2023	\$ 668,500		\$ 183,900	Parcel Total: \$ 865,500							
LAND VALUATION											
Zone: RURAL Minimum Acreage: 3.00 Minimum Frontage: 300				Site: FAIR Driveway: DIRT/GRAVEL Road: PAVED							
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value	Notes
1F RES	3.000 ac	195,000 F	110	95	100	95	95 -- MILD	100	183,900	0 N 183,900	.873 CU FR 11-15-1
				3.000 ac 183,900							



**OWNER**

**FLORENZANO, PETER M.**  
FLORENZANO, KAREN E.  
169 CHESTER TURNPIKE  
AUBURN, NH 03032

**TAXABLE DISTRICTS**

District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes
07/25/22	22-303	GARAGE	SUBCONTRACTORS TO SEC
04/14/22	22-143	NEW HOME	SUBCONTRACTORS TO SEC

**BUILDING DETAILS**

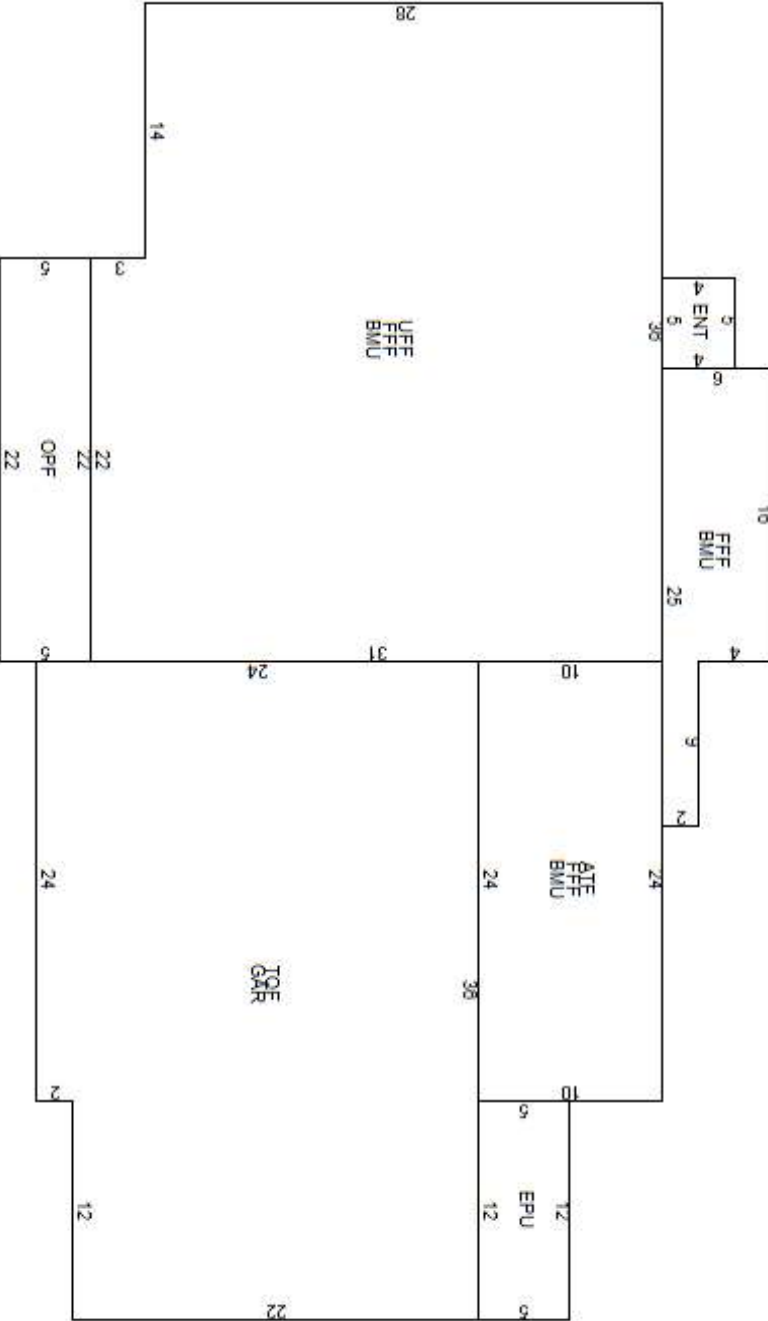
Model: 2.00 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: HARDWOOD/CARPET  
Heat: GAS/EA DUCTED  
Bedrooms: 4    Baths: 2.5    Fixtures: 9  
Extra Kitchens:    Fireplaces:    Generators:     
A/C: Yes    100.00 %  
Quality: A3 AVG+30  
Com. Wall:  
Size Adj: 0.9195    Base Rate: RSA 146.00  
Bldg. Rate: 1.2183  
Sq. Foot Cost: \$ 177.87

**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	840	0.75	630
GAR	GARAGE	840	0.45	378
EPU	COVERED	60	0.35	21
ATF	ATTIC FINISHED	240	0.25	60
FFF	FST FLR FIN	1428	1.00	1428
BMU	BSMNT	1428	0.15	214
UFF	UPPER FLR FIN	1074	1.00	1074
OPF	OPEN PORCH	110	0.25	28
ENT	ENTRY WAY	20	0.10	2
<b>GLA:</b>	<b>3,192</b>	<b>6,040</b>		<b>3,835</b>

**2023 BASE YEAR BUILDING VALUATION**

Market Cost New: \$ 682,131  
Year Built: 2022  
Condition For Age: AVERAGE    2 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 2 %  
Building Value: \$ 668,500



OWNER INFORMATION			SALES HISTORY				PICTURE	
M&M VENTURES LLC C/O JOE MIDOLO 257 STEAM MILL ROAD  AUBURN, NH 03032			Date	Book	Page	Type	Price Grantor	
			09/23/2022	6441	433	Q V	400,000 22 DARTMOUTH DRIVE, LLC	
			12/15/2016	5782	2404	U V 45	1 266 ROCKINGHAM ROAD,	
			02/16/2016	5692	0455	U 1 81	210,000 DIONNE, ALBERT H	
LISTING HISTORY			NOTES					
01/16/23	DMVL	SALE	LLA W/TM6,L18-11 - PLAN #D-39541; 1/17 PLAN #39541 LLA ;1/23; SITE WRK					
01/01/21	INSP	MARKED FOR INSPECTION	BEING DONE, ACC OFF DARTMOUTH & ROCKINGHAM RD; NO FNDTN; 4/23					
09/24/20	DMVL		APPROVALS IN PLACE FOR 43500 SF INDUSTRIAL WAREHOUSE					
03/23/17	DMPR							
01/23/17	JRSR	PLAN #39541						
03/14/16	JRPR							
09/19/14	DMVM							
07/16/14	INSP	MARKED FOR INSPECTION						
EXTRA FEATURES VALUATION								
Feature Type	Units Length x Width Size Adj		Rate	Cond	Market Value Notes			
MUNICIPAL SOFTWARE BY AVITAR								
AUBURN ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features	Land					
2021	\$ 0		\$ 0		\$ 130,100			
			Parcel Total: \$ 130,100					
2022	\$ 0		\$ 0		\$ 260,100			
			Parcel Total: \$ 260,100					
2023	\$ 0		\$ 0		\$ 408,700			
			Parcel Total: \$ 408,700					

LAND VALUATION

LAST REVALUATION: 2023

Zone: INDUSTRIAL      Minimum Acreage: 3.00      Minimum Frontage: 300      Site: UNDEVELOPED      Driveway: DIRT/GRAVEL      Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
COM/IND	3.000 ac	195,000	E	100	80	100	95	95 -- MILD	250	352,000	0	N	352,000	APPROVALS
COM/IND	5.038 ac	x 5,000	X	100				90 -- ROLLING	250	56,700	0	N	56,700	APPROVALS
COM/IND	300.000 ft	x 125	X	100				90 -- ROLLING	0	0	0	N	0	WET AREAS
													408,700	408,700

8.038 ac

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		M&M VENTURES LLC C/O JOE MIDOLO 257 STEAM MILL ROAD  AUBURN, NH 03032		District		Percentage	
		PERMITS					
		Date	Permit ID	Permit Type	Notes		
12/28/22	22-743	SIGN	SIGN SHALL CONFORM TO				
02/25/16	16-109	DEMOLITION	ASBESTOS REPORT SUBMI				
						Model:	
						Roof:	
						Ext:	
						Int:	
						Floor:	
						Heat:	
						Bedrooms:	
						Baths:	
						Extra Kitchens:	
						A/C:	
						Fixtures:	
						Fireplaces:	
						Generators:	
						Quality:	
						Com. Wall:	
						Stories:	
Base Type:							
BUILDING SUB AREA DETAILS							
2023 BASE YEAR BUILDING VALUATION							
Year Built:							
Condition For Age:							
Physical:							
Functional:							
Economic:							
Temporary:							

**Sales Analysis Results**  
**Auburn -- 07/21/2023**

Sales Analysis Statistics			
Number of Sales:	77	Mean Sales Ratio:	0.9984
Minimum Sales Ratio:	0.8075	Median Sales Ratio:	0.9992
Maximum Sales Ratio:	1.1406	Standard Deviation:	0.0616
Aggregate Sales Ratio:	0.9940	Coefficient of Dispersion:	4.6740
		Price Related Differential:	1.0045
Sales Analysis Criteria			
Sold: 04/01/2022 - 07/21/2023	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999		
Land Value: 0 - 99999999	Land Use: ALL		
Current Use CR: 0 - 99999999	Acres: 0 - 99999999		
Year Built: 1600 - 2023	Trend: 0% Prior to 04/01/2023		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: YES	Vacant: NO		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES	Water Body: ANY		
Filter By Current: NO			





**Auburn Sales Analysis Report**

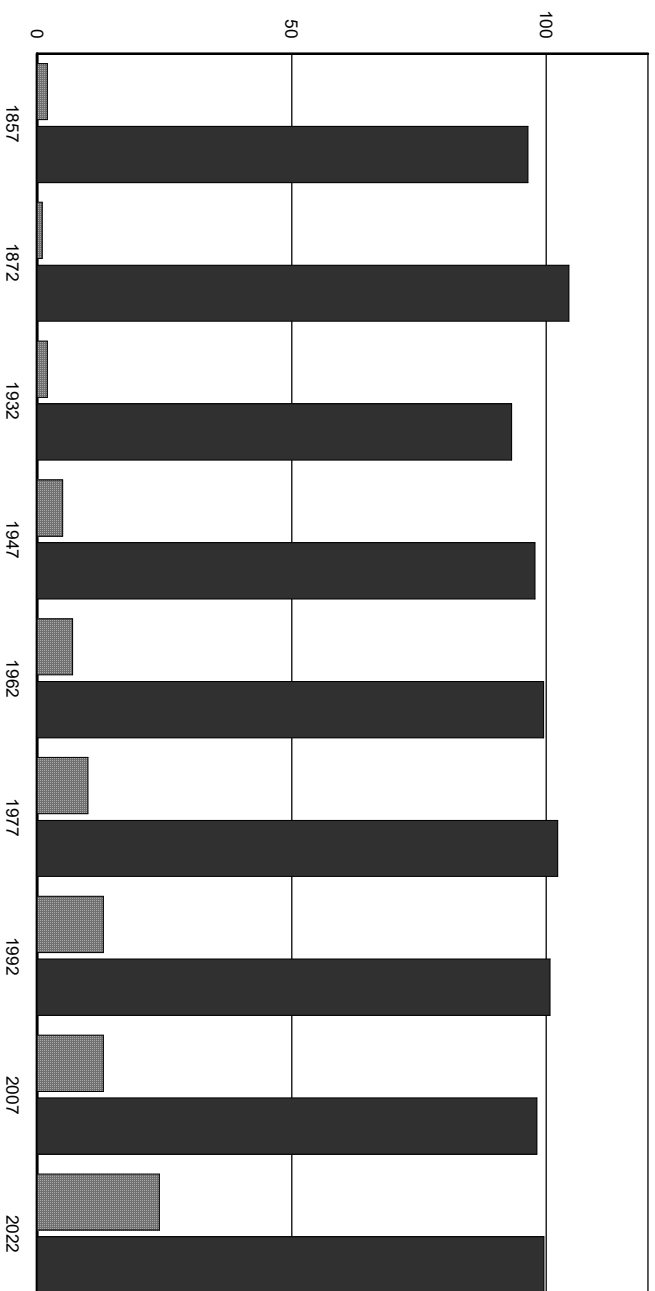
Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.808	000010	000019	000078	02	0.00	R1	I	RSA	A	\$ 709,933	\$ 573,300	I	Q	CHINBURG DEVELOPMENT L	\$ 0
									1,898		06/30/2023				
0.865	000008	000034	000000	02	1.50	R1	E	RSA	C	\$ 550,000	\$ 475,500	I	Q	LAQUERRE, CINDY A.	\$ 318,800
									2,285		06/30/2023				
0.868	000011	000045	000019	02	2.00	R1	F	RSA	D	\$ 620,000	\$ 538,300	I	Q	IGO, STEVEN E., TRUSTE	\$ 342,300
									2,568		07/08/2022				
0.897	000011	000015	0002-2	01	5.03	R1	F	RSA	D	\$ 1,169,000	\$ 1,049,000	I	Q	CHERRY HILL HOMES, INC	\$ 116,800
									4,141		04/28/2023				
0.899	000013	000025	000000	02	2.00	R1	E	RSA	A	\$ 525,000	\$ 472,100	I	Q	CARRIER, KARA	\$ 297,200
									1,745		06/24/2022				
0.914	000008	000066	000006	02	2.09	R1	G	RSA	C	\$ 790,000	\$ 722,200	I	Q	BELAIR, STEVEN M., TRU	\$ 445,800
									3,767		04/14/2023				
0.915	000025	000021	000000	02	0.25	R1	E	RSA	C	\$ 400,000	\$ 366,100	I	Q	BATTISTELLI, ERIC	\$ 209,800
									1,612		08/01/2022				
0.920	000018	000052	000001	02	0.56	R1	F	RSA	D	\$ 725,000	\$ 666,800	I	Q	ROBERT STARACE HOMES,	\$ 434,900
									2,542		04/28/2022				
0.924	000009	000016	000017	02	2.07	R1	F	RSA	C	\$ 450,000	\$ 415,800	I	Q	WOOLES, III, RONALD H.	\$ 276,700
									1,646		05/02/2022				
0.933	000008	000042	000009	02	6.78	R1	H	RSA	C	\$ 1,100,000	\$ 1,025,800	I	Q	LIBERTY WOODS, LLC	\$ 625,500
									3,933		06/08/2022				
0.938	000005	000101	000000	02	2.80	R1	E	RSA	C	\$ 490,000	\$ 459,600	I	Q	FERDINANDO, KENNETH	\$ 287,000
									1,680		07/03/2023				
0.939	000003	000004	000000	02	1.54	R1	E	RSA	D	\$ 699,933	\$ 657,100	I	Q	CAMPFIRE PROPERTIES, L	\$ 100,800
									2,513		12/09/2022				
0.947	000005	000048	000000	02	0.92	R1	E	RSA	A	\$ 365,000	\$ 345,700	I	Q	DOBBINS, DONNA L.	\$ 231,600
									1,351		06/17/2022				
0.949	000005	000091	000000	02	2.90	R1	E	RSA	A	\$ 350,000	\$ 332,100	I	Q	QUIROZ, LEIRY	\$ 227,700
									1,026		12/08/2022				
0.950	000010	000006	000000	02	1.03	R1	E	RSA	D	\$ 1,265,000	\$ 1,201,400	I	Q	DEMIRJIAN, GERALD J.,	\$ 596,600
									4,502		11/17/2022				
0.953	000001	000015	000010	02	5.00	R1	F	RSA	D	\$ 627,533	\$ 598,100	I	Q	CONNELLY JR., RAYMOND	\$ 386,400
									2,924		03/08/2023				
0.954	000021	000007	000000	02	0.16	R1	E	RSA	A	\$ 360,000	\$ 343,300	I	Q	MANNING, JOHN	\$ 198,000
									1,455		05/05/2022				
0.959	000005	000069	000031	01	0.96	R1	H	RSA	D	\$ 805,000	\$ 771,700	I	Q	CONYERS, WILLIAM, TRUS	\$ 498,400
									3,479		04/17/2023				
0.962	000008	000066	000004	02	2.18	R1	G	RSA	C	\$ 665,000	\$ 639,900	I	Q	MORRISON, KEMBLE D.	\$ 396,000
									3,193		06/24/2022				
0.966	000023	000014	000000	02	0.14	R1	E	RSA	C	\$ 410,000	\$ 396,000	I	Q	GURLEY, TIFFANIE S.	\$ 238,900
									1,539		12/16/2022				

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.971	000008	000002	000001	02	2.93	R1	E	RSA	C	\$ 700,000	06/12/2023	I	Q	CARPENTER, MICHAEL F.	\$ 410,700
								2,040							
0.972	000008	000014	000000	02	15.00	R1	G	RSA	D	\$ 1,100,000	\$ 1,069,400	I	Q	FELIX, JESSICA C.	\$ 605,800
								3,827			03/31/2023				
0.973	000009	0028-1	003806	02	0.00	R1	I	RCD	B	\$ 875,000	\$ 851,100	I	Q	JOHNSTON, DANA A.	\$ 561,800
								3,424			07/29/2022				
0.973	000011	000018	000001	01	2.36	R1	G	RSA	D	\$ 752,500	\$ 732,200	I	Q	BROWN, KEVIN T.	\$ 480,800
	SALE INCLUDED SAUNA/2 COUCHES AND SUNROOM FURNIT 3,066										09/16/2022				
0.975	000025	000027	000000	02	0.34	R1	E	RSA	D	\$ 475,000	\$ 463,000	I	Q	COUGHLIN, JR., THOMAS	\$ 265,600
								1,909			06/09/2022				
0.976	000011	000037	0001-8	02	2.00	R1	F	RSA	D	\$ 707,000	\$ 689,800	I	Q	STEWART, SHAWN M., TRU	\$ 407,200
								3,518			06/14/2022				
0.978	000023	000011	000000	03	0.41	R1	E	RSA	C	\$ 435,000	\$ 425,400	I	Q	MADER, HEIDI R. & JEFF	\$ 218,900
								1,594			09/27/2022				
0.978	000022	000010	000000	02	0.23	R1	E	RSA	B	\$ 410,000	\$ 401,100	I	Q	SWANSON, SCOTT L.	\$ 229,000
								1,323			10/04/2022				
0.982	000005	000069	000015	01	1.15	R1	H	RSA	D	\$ 750,000	\$ 736,200	I	Q	SHEIDOW, MATTHEW	\$ 492,400
	CORRECTED BR COUNT										07/28/2022				
0.982	000007	000025	000070	02	0.42	R1	G	RSA	D	\$ 680,000	\$ 667,600	I	Q	STRAHOSKY, SUSAN M.	\$ 397,600
								3,053			04/14/2022				
0.984	000009	0028-1	003733	02	0.00	R1	I	RSA	B	\$ 821,000	\$ 808,100	I	Q	VILLAGE AT MT. MINER,	\$ 532,500
								2,997			11/04/2022				
0.988	000008	000013	000018	02	2.23	R1	E	RSA	B	\$ 680,000	\$ 671,600	I	Q	NYE, DAVID N.	\$ 403,000
								2,695			05/13/2022				
0.988	000008	000042	000010	02	4.23	R1	H	RSA	C	\$ 1,137,533	\$ 1,124,400	I	Q	LIBERTY WOODS, LLC	\$ 687,500
								4,613			05/17/2022				
0.989	000011	000037	000023	02	2.00	R1	F	RSA	C	\$ 530,000	\$ 524,000	I	Q	DOWNEY, STEPHEN A.	\$ 343,400
								2,559			11/18/2022				
0.990	000008	000048	0001-7	02	2.26	R1	H	RSA	D	\$ 725,000	\$ 717,800	I	Q	WAITE, REBECCA-LYNN C.	\$ 428,200
								2,629			06/27/2022				
0.995	000013	000032	000000	02	1.12	R1	E	RSA	B	\$ 400,000	\$ 397,900	I	Q	TURNER, DAVID	\$ 245,300
								1,599			05/05/2022				
0.995	000009	0028-1	003803	02	0.00	R1	I	RCD	C	\$ 788,933	\$ 785,200	I	Q	LOVE, JAMES F.	\$ 551,200
								3,082			09/29/2022				
0.996	000004	000003	000002	02	2.16	R1	F	RSA	C	\$ 660,000	\$ 657,500	I	Q	CASE, JOHN B., TRUSTEE	\$ 417,300
								2,649			08/09/2022				
0.999	000002	000009	000010	01	1.73	R1	H	RSA	C	\$ 825,000	\$ 824,300	I	Q	PAYNTER, JONATHAN L.	\$ 531,300
								3,306			06/27/2022				
1.003	000005	000009	000022	02	2.04	R1	F	RSA	A	\$ 460,000	\$ 461,600	I	Q	ELRICK, MICHAEL JAMES	\$ 293,800
								1,736			05/23/2022				

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
1.004	000031	000019	00000A	03	0.00	R1	E	RCT	D	\$410,000	\$411,700	I	Q	PIENIAZEK, CHRISTOPHER	\$286,100
									1,685		01/04/2023				
1.005	000008	000029	000009	02	0.73	R1	H	RSA	D	\$780,000	\$783,700	I	Q	BARBER, ROSS F.	\$484,100
									3,178		06/24/2022				
1.005	000016	000015	000000	02	1.17	R2	F	RSA	D	\$652,000	\$655,300	I	Q	GOSSELIN, LISA CAROL	\$405,900
									3,395		09/23/2022				
1.006	000008	000025	000017	02	1.15	R1	G	RSA	D	\$795,000	\$800,000	I	Q	TEUFEL, JASON G.	\$512,200
									3,307		02/16/2023				
1.007	000011	000037	000002	02	4.36	R1	F	RSA	D	\$550,000	\$553,800	I	Q	KROHN, SUZANNE C.	\$362,300
									2,642		07/07/2022				
1.008	000013	000023	000001	02	2.01	R1	F	RSA	A	\$620,000	\$624,800	I	Q	WIGGLESWORTH, WILLIAM	\$372,800
									2,738		07/29/2022				
1.011	000006	000018	000004	04	11.32	CI	F	CHO	A	\$4,300,000	\$4,345,700	I	Q	KB AUBURN SURGERY CENT	\$1,595,800
									6,975		05/26/2022				
1.014	000005	000067	000000	01	0.83	R1	E	RSA	A	\$299,933	\$304,200	I	Q	RONNING, CINDY T.	\$201,900
									1,045		01/23/2023				
1.016	000008	000002	000029	02	0.87	R1	G	RSA	D	\$780,000	\$792,100	I	Q	FLORENZANO, PETER M.	\$496,900
									3,349		11/08/2022				
1.016	000030	000009	000000	02	1.00	R1	F	RSA	B	\$405,000	\$411,600	I	Q	STROUT, AARON	\$261,500
									1,793		08/22/2022				
1.021	000005	000069	000018	01	1.02	R1	H	RSA	D	\$701,000	\$715,600	I	Q	MURPHY, SHANNA G.	\$482,900
									2,849		04/08/2022				
1.023	000001	000016	000007	02	2.00	R1	E	RSA	A	\$429,000	\$438,900	I	Q	GULA, JOSEPH J., TRUST	\$282,200
									1,850		05/27/2022				
1.024	000012	000016	000031	02	2.06	R1	F	RSA	C	\$575,000	\$588,900	I	Q	DONAHUE, CHRISTOPHER	\$390,900
									2,952		12/08/2022				
1.024	000013	000023	000008	02	2.00	R1	F	RSA	D	\$500,000	\$512,100	I	Q	MERCER, DENNIS	\$354,500
									2,582		04/21/2023				
1.025	000005	000069	000029	01	1.83	R1	H	RSA	D	\$730,000	\$747,900	I	Q	BERNIER, BRYAN M., TRU	\$478,000
									2,888		07/01/2022				
1.029	000014	000015	000000	02	1.09	R1	F	RSA	B	\$495,000	\$509,400	I	Q	BROOM, GRANT T.	\$323,200
									2,286		09/19/2022				
1.040	000001	000015	000013	02	2.00	R1	F	RSA	D	\$515,000	\$535,700	I	Q	ALLY, JARED R.	\$345,500
									2,299		02/02/2023				
1.041	000014	000001	000000	02	1.09	R1	E	RSA	A	\$365,000	\$379,900	I	Q	DAVIS, ROLAND K.	\$272,300
									1,450		09/23/2022				
1.042	000011	000018	000011	01	2.51	R1	G	RSA	D	\$700,000	\$729,100	I	Q	KENT, CHRISTOPHER R.,	\$502,100
									3,011		04/14/2022				
1.043	000030	000005	000000	03	2.51	R1	E	RSA	D	\$555,066	\$578,700	I	Q	WEITZEL, DANIEL D.	\$369,000
									2,352		11/07/2022				

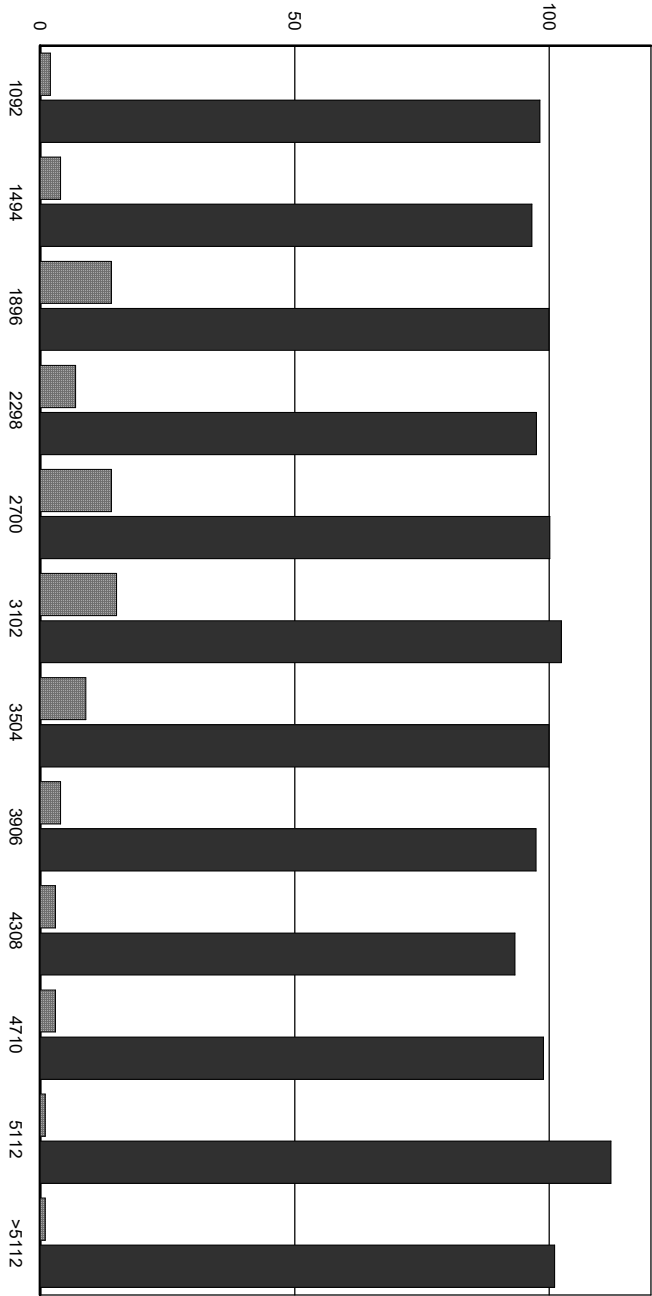
Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.045	000011	000030	000002	01	5.02	R3	F	RMF	B	\$ 395,000	\$ 412,600	I	Q	STANTON, MATTHEW	\$ 332,100
1.045	000001	000036	000022	02	2.01	R2	F	RSA	A	\$ 550,000	\$ 574,600	I	Q	ELLISON, CHRISTINE D.	\$ 360,400
1.046	000004	000011	0002-5	02	2.04	R1	F	RSA	D	\$ 855,000	\$ 894,400	I	Q	TYBURSKI, JASON	\$ 601,700
1.050	000008	000002	000022	02	0.81	R1	G	RSA	D	\$ 789,000	\$ 828,600	I	Q	FONDA, JEREMY D.	\$ 518,800
1.054	000017	000085	000000	02	0.66	R1	F	RSA	A	\$ 451,000	\$ 475,200	I	Q	KOBLARCSIK, PAMELA A.	\$ 285,100
1.059	000004	000024	0011-1	02	1.00	R2	F	RSA	A	\$ 490,000	\$ 519,100	I	Q	DE MAIO, MICHAEL CHRIS	\$ 318,000
1.061	000007	000025	000029	02	0.41	R1	G	RSA	D	\$ 593,000	\$ 629,200	I	Q	YAN, ARTHUR W.	\$ 383,100
1.063	000005	000105	000000	02	3.10	R1	E	RSA	B	\$ 700,000	\$ 744,400	I	Q	DILLON, WILLIAM	\$ 472,700
1.065	000001	000016	0023-5	03	0.00	CI	E	CWH	D	\$ 175,000	\$ 186,400	I	Q	BRBNK PROPERTIES, LLC	\$ 140,900
1.066	000014	000006	000000	02	1.04	R1	F	RSA	A	\$ 435,000	\$ 463,500	I	Q	MDR REHAB & DEVELOPMEN	\$ 283,700
1.071	000015	000014	000000	02	1.01	R1	E	RSA	D	\$ 475,000	\$ 508,600	I	Q	GRODEN, MICHAEL J., TR	\$ 341,500
1.091	000008	000032	000000	02	2.03	R1	E	RSA	C	\$ 450,000	\$ 491,100	I	Q	JOYCE, CRAIG MICHAEL	\$ 296,600
1.104	000007	000005	000000	03	0.96	R1	F	RSA	A	\$ 430,000	\$ 474,900	I	Q	CARROLL, JOHN J.	\$ 364,000
1.111	000009	0028-1	003732	02	0.00	R1	I	RCD	B	\$ 725,000	\$ 805,300	I	Q	BOOR, II, JOHN RAYMOND	\$ 586,800
1.121	000012	000007	000019	02	2.01	R1	F	RSA	C	\$ 715,000	\$ 801,800	I	Q	STONE, KRIS A., TRUSTE	\$ 519,800
1.139	000005	000006	000000	02	1.60	R1	E	RSA	B	\$ 299,933	\$ 341,700	I	Q	CASPER, RICHARD F, TRU	\$ 246,100
1.141	000027	000015	000000	03	2.35	R1	E	RSA	C	\$ 419,000	\$ 477,900	I	Q	BLAIS, LEO P.	\$ 314,100

## Auburn: Median A/S Ratio by Year of Construction



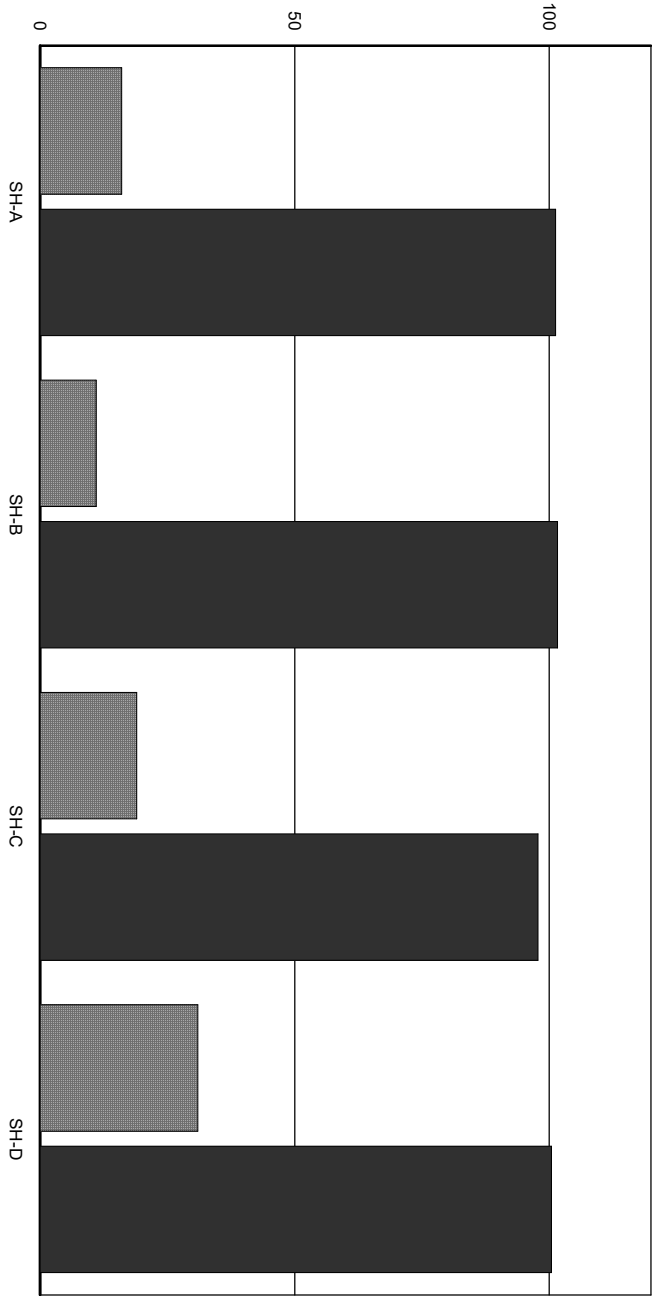
	# of Parcels	Median A/S x 100
1857	2	96.40
1872	1	104.46
1932	2	93.21
1947	5	97.83
1962	7	99.48
1977	10	102.27
1992	13	100.77
2007	13	98.18
2022	24	99.57
	77	

Auburn:Median A/S Ratio by Effective Area



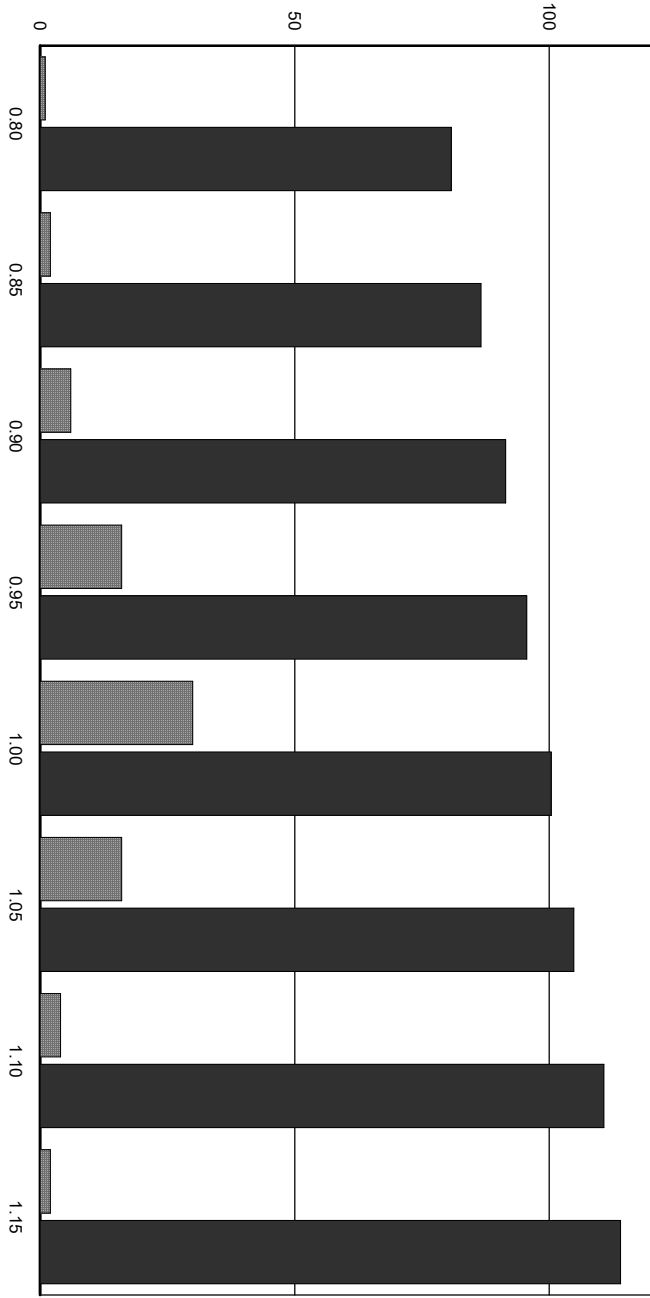
	# of Parcels	Median A/S x 100
1092	2	98.15
1494	4	96.60
1896	14	99.91
2298	7	97.47
2700	14	100.16
3102	15	102.42
3504	9	99.92
3906	4	97.39
4308	3	93.25
4710	3	98.85
5112	1	112.14
>5112	1	101.06
	77	

Auburn:Median A/S Ratio by Story Height



	# of Parcels	Median A/S x 100
SH-A	16	101.24
SH-B	11	101.63
SH-C	19	97.79
SH-D	31	100.47
	77	

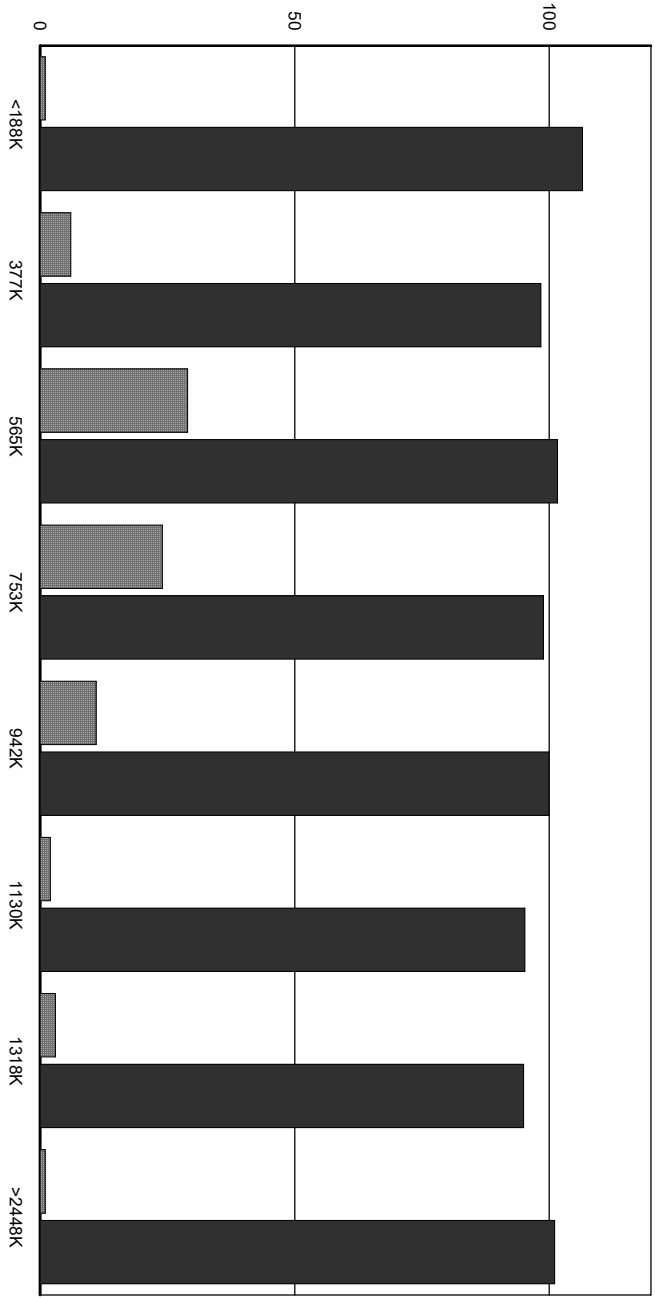
Auburn: Distribution of Sale Ratios



	# of Parcels	Median A/S x 100
0.80	1	80.75
0.85	2	86.64
0.90	6	91.47
0.95	16	95.61
1.00	30	100.38
1.05	16	104.81
1.10	4	110.76
1.15	2	113.99
	77	

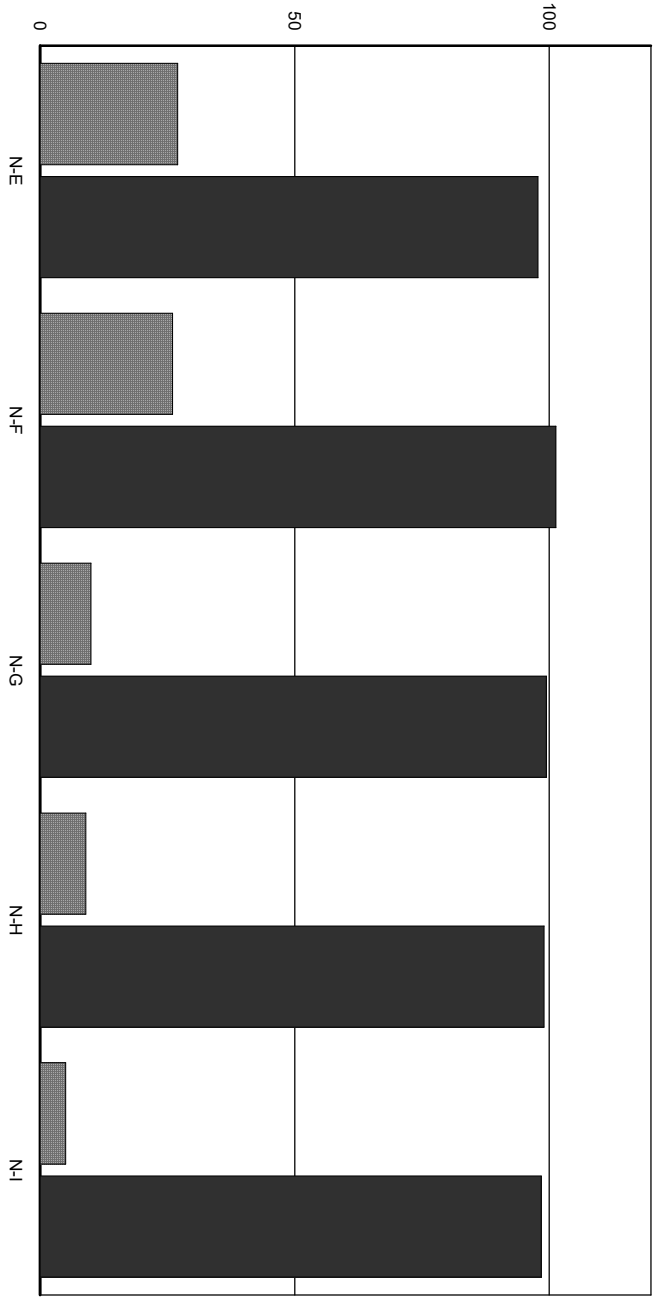


# Auburn:Median A/S Ratio by Sale Price



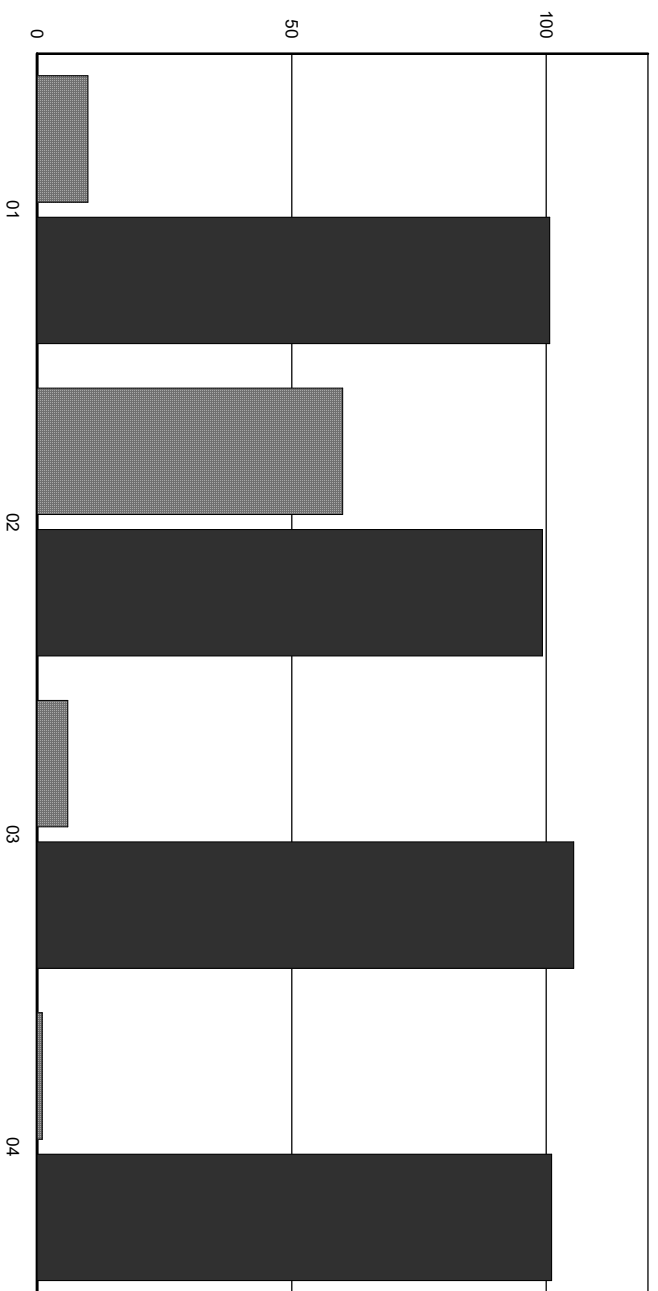
	# of Parcels	Median A/S x 100
<188K	1	106.51
377K	6	98.39
565K	29	101.63
753K	24	98.89
942K	11	99.92
1130K	2	95.24
1318K	3	94.97
>2448K	1	101.06
	77	

**Auburn: Median A/S Ratio by Neighborhood**



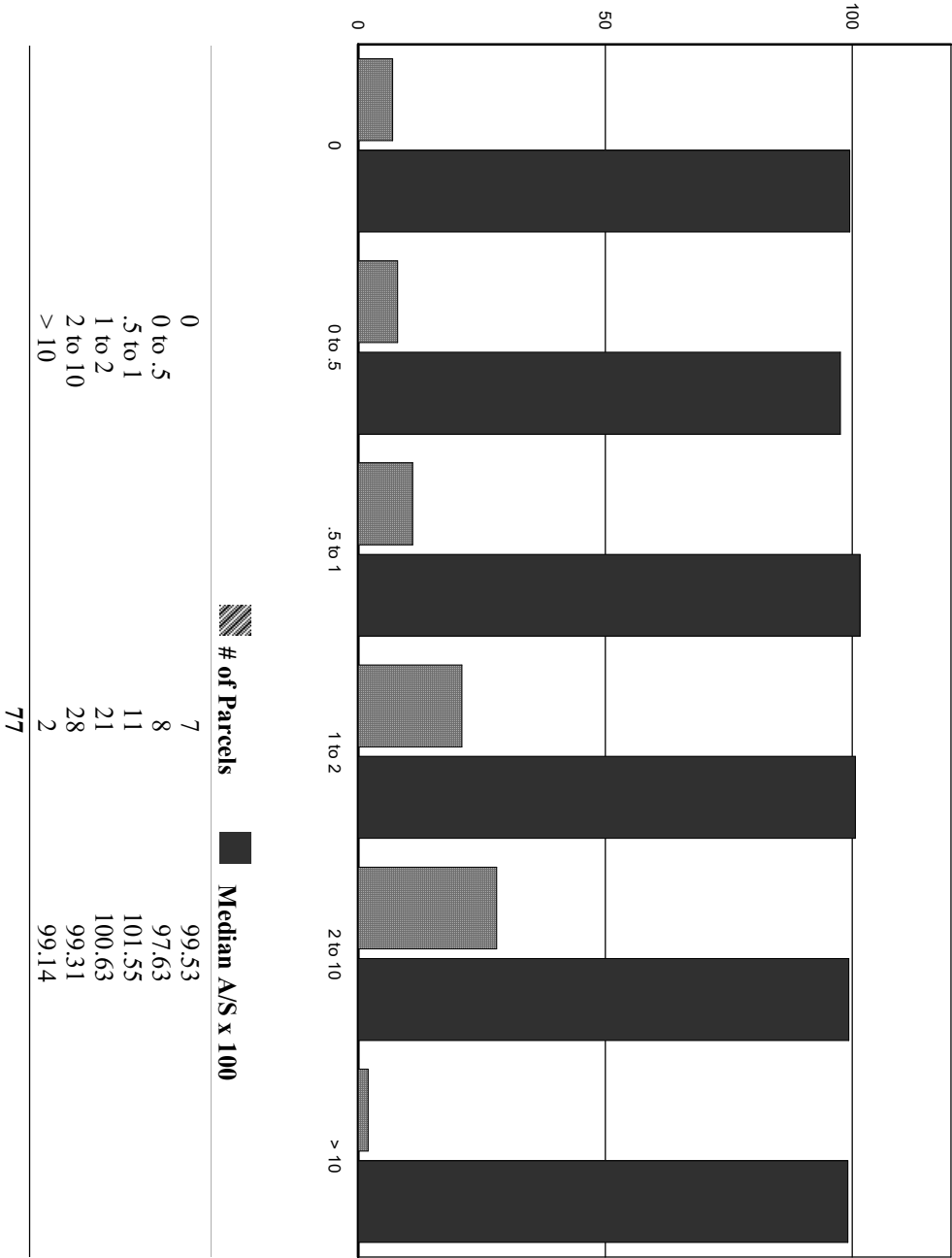
	# of Parcels	Median A/S x 100
N-E	27	97.83
N-F	26	101.35
N-G	10	99.40
N-H	9	99.01
N-I	5	98.43
	77	

## Auburn: Median A/S Ratio by Zone

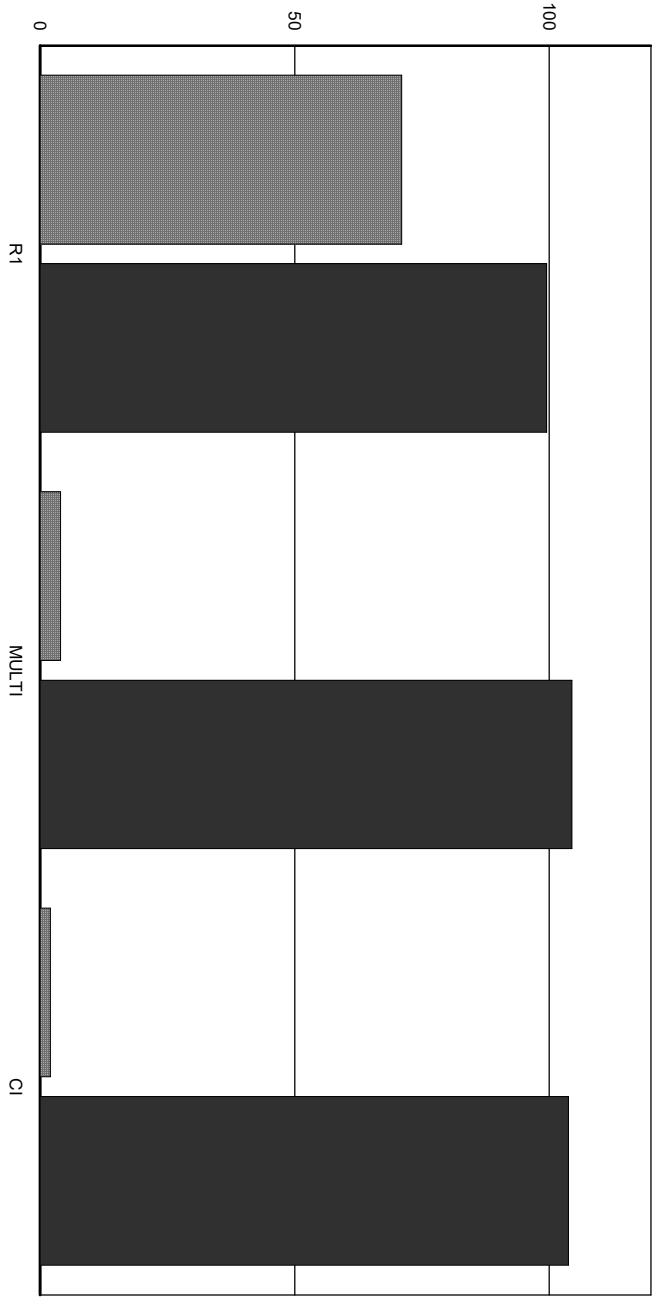


		# of Parcels	Median A/S x 100
01	RURAL	10	100.67
02	RESIDENTIAL 1 & 2	60	99.24
03	COMMERCIAL 1 & 2	6	105.39
04	INDUSTRIAL	1	101.06
		77	

Auburn:Median A/S Ratio by Acreage

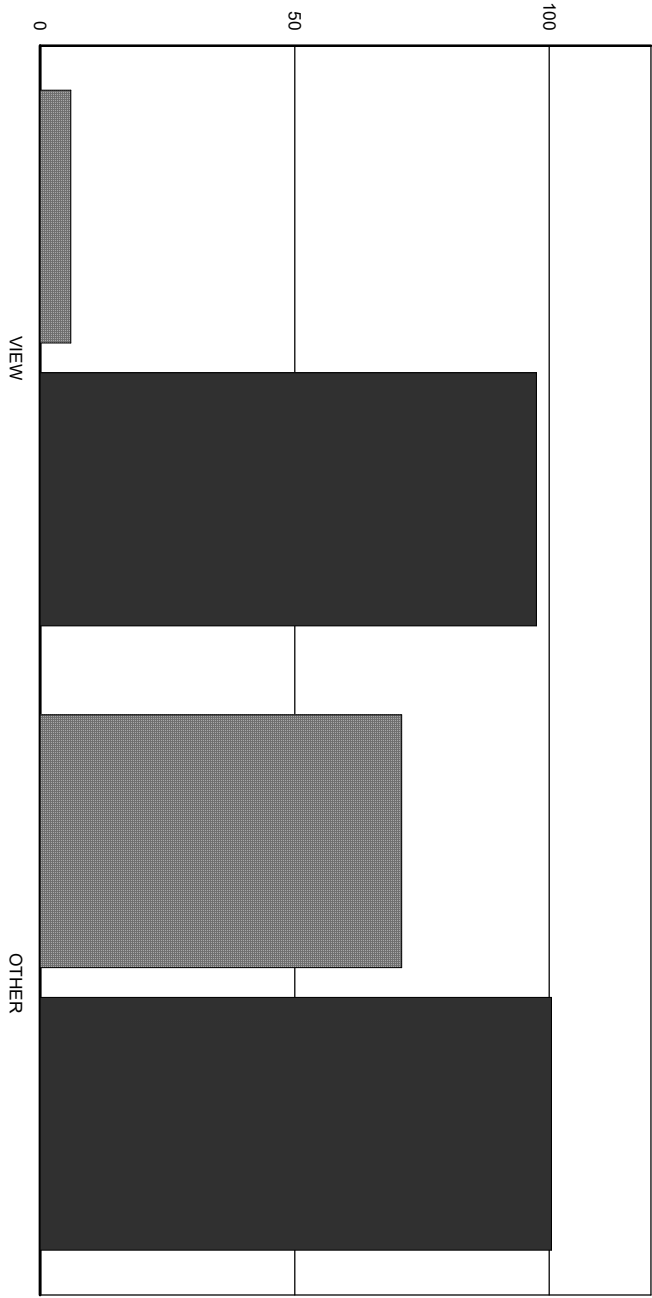


Auburn:Median A/S Ratio by Improved Use



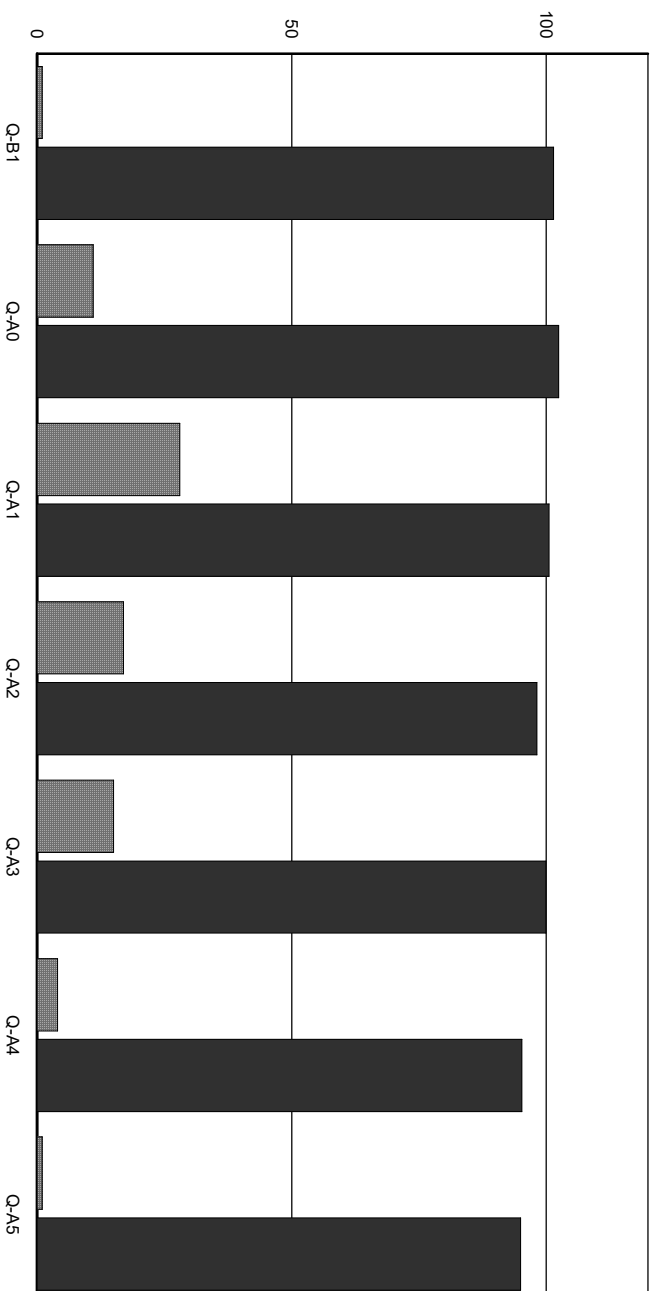
	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
R1	71	99.48
MULTI	4	104.46
CI	2	103.79
	77	

Auburn:Median A/S Ratio for Views/Waterfront/Other



	<div><div></div><div># of Parcels</div></div>	<div><div></div><div>Median A/S x 100</div></div>
VIEW	6	97.51
OTHER	71	100.41
	77	

## Auburn: Median A/S Ratio by Building Quality




	# of Parcels	Median A/S x 100
Q-B1	1	101.42
Q-A0	11	102.42
Q-A1	28	100.60
Q-A2	17	98.18
Q-A3	15	99.92
Q-A4	4	95.24
Q-A5	1	94.97
	77	





OWNER INFORMATION				SALES HISTORY				PICTURE		
MARTIN, JEFFREY HEBERT				Date	Book	Page	Type	Price Grantor		
44 MATTHEW DRIVE				03/08/2023	6468	2439	Q 1	627,533 CONNELLY JR., RAYMOND		
AUBURN, NH 03032				01/05/2022	6371	2527	U 138	1 CONNELLY JR., RAYMOND J.		
				10/27/1987	2710	2322	Q 1	1 NYE DAVID		
LISTING HISTORY				NOTES						
04/28/23	DMVM				GRAY; 1/10 PDS TO ATT-DNPU; UPDATED KIT, NEW CAB, CORIAN COUNTERS; NEW ROOF 07/2/15 P/U NEW SHED & ENLARGED DEK;5/16 NEW FURN IN 2015;CORRIAN C.TOPS W/CUSTOM CABINETS;P/U A/C;5/20 N.O.H./NEW WINDOWS IN 2020;4/23 NOH, PU PATIO & NEW DECK, NEWLY PAVED DRVY, AC=MINI SPLITS					
05/26/20	DMPR									
05/05/16	DMVL									
01/27/16	INSP	MARKED FOR INSPECTION								
02/17/15	JDPM									
01/20/10	JBVL									
01/11/10	INSP	MARKED FOR INSPECTION								
10/18/06	MAIL									
EXTRA FEATURES VALUATION										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000			
SHED-WOOD	120	10 x 12		193	10.00	100	2,316			
PATIO	400	1 x 400		100	7.00	100	2,800 EST/SHAPE/FIREPIT			
							8,100			
AUBURN ASSESSING OFFICE										
MUNICIPAL SOFTWARE BY AVITAR										
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features		Land						
2021	\$ 216,900	\$ 5,300		\$ 164,200		Parcel Total: \$ 386,400				
2022	\$ 216,900	\$ 5,300		\$ 164,200		Parcel Total: \$ 386,400				
2023	\$ 377,900	\$ 8,100		\$ 212,100		Parcel Total: \$ 598,100				
LAND VALUATION										
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	
1F RES	2.000 ac	190,000	F	110	100	100	100	95 -- MILD	100	
1F RES	3.000 ac	x 5,000	X	100				90 -- ROLLING	100	
5.000 ac							212,100	212,100		
LAST REVALUATION: 2023										

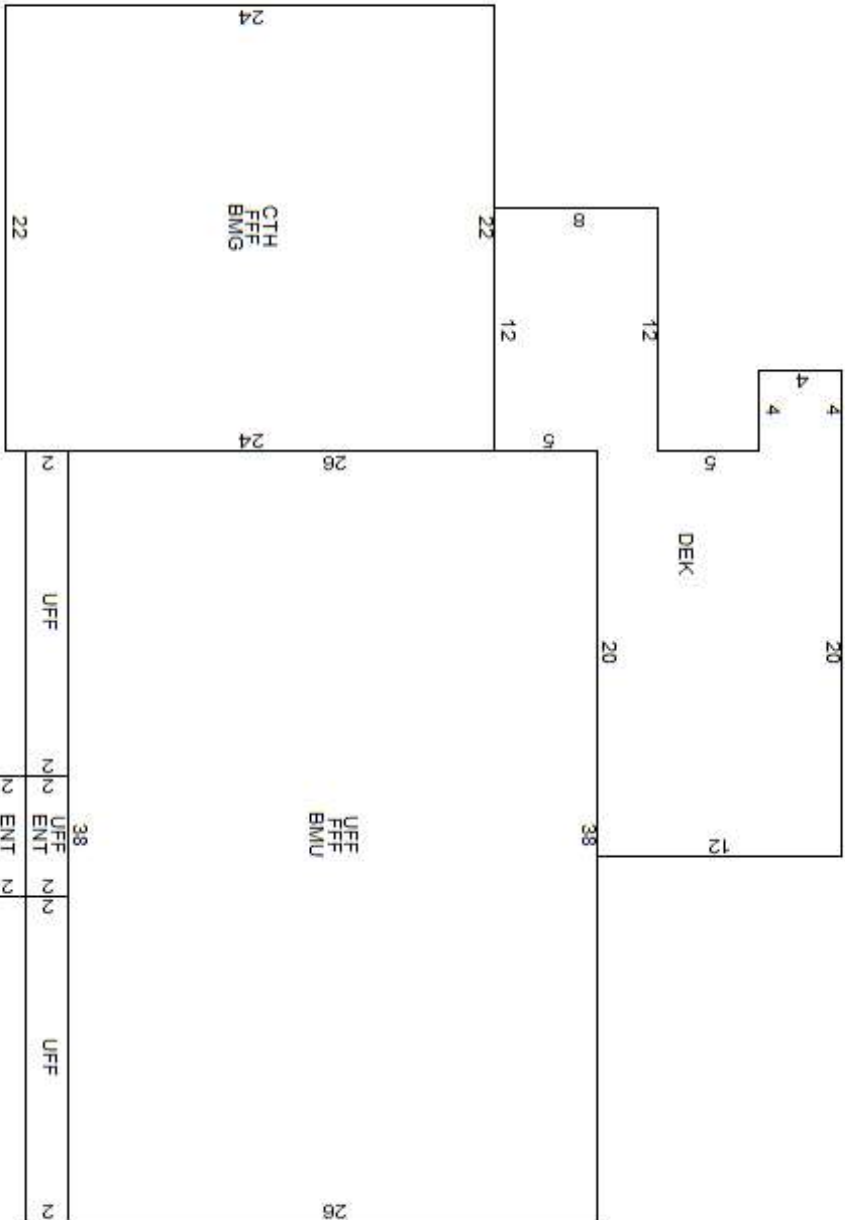


OWNER		TAXABLE DISTRICTS	
MARTIN, JEFFREY HEBERT		District	Percentage
44 MATTHEW DRIVE AUBURN, NH 03032			

PERMITS			
Date	Permit ID	Permit Type	Notes
02/10/20	20-062	UPGRADE	
04/10/14	14-128	DECK	REPLACES EXISTING CONC
05/23/13	13-276	SHED	

Model: 2.00 STORY FRAME COLONIAL  
 Roof: GABLE OR HIP/ASPHALT  
 Ext: VINYL SIDING  
 Int: DRYWALL  
 Floor: CARPET/HARDWOOD  
 Heat: OIL/HOT WATER  
 Bedrooms: 3      Baths: 2.5      Fixtures: 9  
 Extra Kitchens:      Fireplaces:  
 A/C: Yes      100.00 %      Generators:  
 Quality: A1 AVG+10  
 Com. Wall:  
 Size Adj: 0.9723      Base Rate: RSA 146.00  
 Bldg. Rate: 1.0796  
 Sq. Foot Cost: \$ 157.62

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
BMG	BASEMENT	528	0.20 106
UFF	UPPER FLR FIN	1064	1.00 1064
BMU	BSMNT	988	0.15 148
ENT	ENTRY WAY	24	0.10 2
DEK	DECK/ENTRANCE	352	0.10 35
CTH	CATHEDRAL	528	0.10 53
FFP	FST FLR FIN	1516	1.00 1516
GLA: 2,580		5,000	2,924



2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 460,881
Year Built:	1987
Condition For Age:	GOOD 18 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	18 %
Building Value:	\$ 377,900

OWNER INFORMATION				SALES HISTORY				PICTURE		
MORRISON, KEMBLE D. MORRISON, KAREN L.  36 SONYA DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor		
				02/02/2023	6465	2928	Q1	515,000 ALLY, JARED R.		
				07/15/2019	6017	0182	Q1	415,000 RYAN, FRED		
				07/18/1989	2800	2561	Q1	1 LORENDO CONST		
LISTING HISTORY				NOTES						
04/28/23	DMVM				GREY; 5/16 NOH/EST PATIO & BACK OF HSE DUE TO LOCKED FENCE, DNP					
03/11/20	DMPR				CANVAS SHED & A-FRAME LEAN-TO=N/V; 3/20 NOH;NEW SEPTIC IN					
05/05/16	DMVM				2019;4/23 NOH, NC TO ENT, EST BACK OF HOUSE DUE TO FENCE,					
01/27/16	INSP	MARKED FOR INSPECTION			EXT=GOOD					
03/29/13	DMAM									
02/14/12	DMVM									
01/30/12	INSP	MARKED FOR INSPECTION								
02/09/07	LMAL									
EXTRA FEATURES VALUATION										
Feature Type	Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1				100	3,000.00	100	3,000		
SHED-WOOD	168	12 x 14			155	10.00	60	1,562		
PATIO	567	1 x 567			88	7.00	60	2,096 25X18 & 9X13		
6,700										
AUBURN ASSESSING OFFICE										
MUNICIPAL SOFTWARE BY AVITAR										
PARCEL TOTAL TAXABLE VALUE										
Year	Building		Features		Land					
2021	\$ 176,000		\$ 6,700		\$ 162,800		Parcel Total: \$ 345,500			
2022	\$ 176,000		\$ 6,700		\$ 162,800		Parcel Total: \$ 345,500			
2023	\$ 309,500		\$ 6,700		\$ 219,500		Parcel Total: \$ 535,700			
LAND VALUATION										
Zone: RESIDENTIAL 1 & 2					Minimum Acreage: 2.00 Minimum Frontage: 200					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes	
1F RES	2.000 ac	190,000 F	110	105	100	100	100 -- LEVEL	100	219,500 0 N 219,500	
2.000 ac 219,500										



## PICTURE

**OWNER**

MORRISON, KEMBLE D.

MORRISON, KAREN L.

36 SONYA DRIVE

AUBURN, NH 03032

TAXABLE DISTRICTS	
District	Percentage

## PERMITS

Date Permit ID Permit Type

05/23/05 05-189 SUNROOM

04/05/05 05-106 DECK

FARMERS PORCH - DECK C

FARMERS PORCH - DECK C

Model: 2.00 STORY FRAME GARRISON

**Roof: GABLE OR HIP/ASPHALT**

Ext: CEDAR/REDWD

**Int: DRYWALL**

**Floor: CARPET/HARDWOOD**

Heat: OIL/HOT WATER

Bedrooms: **3**      Baths: **2.0**      Fixtures:

Extra Kitchens:      Fireplaces:

A/C: Yes    25.00 %    Generators:

Quality: **A1 AVG+10**

Com. Wall:

Size Adj: **1.0327** Base Rate: **RSA 146.00**

Bldg. Rate: 1.1244

**Sq. Foot Cost: \$ 164.16**

## BUILDING SUB AREA DETAILS

ID	Description	Area	Adj. Effect.
UFF	UPPER FLR FIN	910	910
GAR	GARAGE	576	259
BMU	BSMNT	840	126
OPF	OPEN PORCH	140	35
FFF	FST FLR FIN	840	840
EPF	ENCLSD PORCH	176	123
DEK	DECK/ENTRANCE	64	6
<b>GLA:</b>	<b>1,750</b>	<b>3,546</b>	<b>2,299</b>

## 2023 BASE YEAR BUILDING VALUATION

**Market Cost New: \$377,404**

Year Built: 1989

Condition For Age:	GOOD	18 %
--------------------	------	------

Physical:

Functional:

**Economic:**


Temporary:

**Total Depreciation: 18%**

**Building Value: \$ 309,500**

OWNER INFORMATION				SALES HISTORY				PICTURE	
COMEL, HEIDI LYNNE COMEL, SHAWN DONALD 295 RATTLESNAKE HILL RD  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				05/27/2022	6411	2436	Q1	429,000	GULA, JOSEPH J., TRUSTEE
				01/27/2021	6227	665	U138		1 GULA, JOSEPH J.
				06/07/1984	2495	213	Q1		1 C. SAMSON CONSTRUCTION,
LISTING HISTORY				NOTES					
09/28/22	DMVM			WHITE; 5/16 NOH;DNPU 2X7 ENT ATT TO FFF/PRS;N/C TO EXT;9/22					
05/06/16	DMVM			N.O.,H.;EST VLT IN FFF/PRS;EXT=GOOD;					
01/27/16	INSP	MARKED FOR INSPECTION							
01/20/10	JBVM								
01/11/10	INSP	MARKED FOR INSPECTION							
06/23/05	KCUL								
11/19/02	TMRM								
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes			
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 126,700		\$ 0		\$ 154,700				
			Parcel Total:		\$ 281,400				
2022	\$ 127,500		\$ 0		\$ 154,700				
			Parcel Total:		\$ 282,200				
2023	\$ 267,400		\$ 0		\$ 171,500				
			Parcel Total:		\$ 438,900				
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2.000 ac	190,000	E	100	100	100	95	95 -- MILD	100
								Ad Valorem	
								171,500	
								0 N	
								171,500	
								Tax Value	
								Notes	
		2.000 ac							
		2.000 ac							
								171,500	
								171,500	
LAST REVALUATION: 2023									
Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED									

PICTURE



OWNER

COMEL, HEIDI LYNNE  
COMEL, SHAWN DONALD  
295 RATTLESNAKE HILL RD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Permit ID

Permit Type

Notes

BUILDING DETAILS


Model: 1.00 STORY FRAME RASD RANCH  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 3    Baths: 1.0    Fixtures:  
Extra Kitchens:    Fireplaces:  
A/C: No    Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 1.1014    Base Rate: RSA 146.00  
Bldg. Rate: 1.1510  
Sq. Foot Cost: \$ 168.04

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
BMG	BASEMENT	528	0.20	106
PRS	PIER	304	-0.05	-15
RBF	RAISED BSMNT	480	0.75	360
ENT	ENTRY WAY	16	0.10	2
VLT	VAULTED	304	0.05	15
FFF	FST FLR FIN	1382	1.00	1382
GLA: 1,382		3,014		1,850

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 310,874
Year Built:	1984
Condition For Age:	VERY GOOD    14 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	14 %
Building Value:	\$ 267,400

OWNER INFORMATION				SALES HISTORY				PICTURE
ARNAUD REALTY COMPANY, LLC				Date	Book	Page	Type	Price Grantor
88 PRISCILLA LANE, UNIT #4				04/15/2022	6400	881	Q1	175,000 BRBNK PROPERTIES, LLC
				07/30/2019	6021	2439	Q1	155,000 PHD HOLDINGS, LLC
				01/28/2019	5976	2658	Q1	150,000 BYPASS PROPERTIES, LLC
				07/27/2005	4521	1200	Q1	100,000 ROGERS JEFFREY C
AUBURN, NH 03032				09/16/2002	3839	0894	U1 27	52,000 BOSSIE
LISTING HISTORY				NOTES				
09/28/22 DMVM				BROWN: "ABSOLUTE RESTORATION" WAREHOUSE CONDO; 2 AVG FOR USE; 6/11 CLOSED FROM 4-4/4-8; 5/20 N.O.H.; UNIT #5 IS DIRT A WAY; REMODELED INT; N/C TO VALUE; 9/22 OWNER NOT AROUND/N/C TO EXT;				
05/26/20 DMPR								
05/12/16 DMVM								
01/27/16 INSP								
06/15/11 INSP								
06/05/11 DMVM								
05/25/10 LMHC								
09/25/06 DSYM								
EXTRA FEATURES VALUATION								
Feature Type		Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes
88 PRISCILLA CONDO		1		100	32,000.00	100	32,000	
MUNICIPAL SOFTWARE BY AVITAR								
AUBURN ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features	Land					
2021	\$ 95,900	\$ 45,000	\$ 0	Parcel Total: \$ 140,900				
2022	\$ 95,900	\$ 45,000	\$ 0	Parcel Total: \$ 140,900				
2023	\$ 154,400	\$ 32,000	\$ 0	Parcel Total: \$ 186,400				
LAST REVALUATION: 2023								
Zone: COMMERCIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE
Land Type COM/IND				Neighborhood: E		Cond		Ad Valorem SPI R Tax Value Notes
0 ac								



PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS
		ARNAUD REALTY COMPANY, LLC 88 PRISCILLA LANE, UNIT #4 AUBURN, NH 03032	District	Percentage	Model: 2.00 STORY FRAME WAREHOUSE Roof: FLAT/RUBBER MEMBRANE Ext: CNCRT OR BLK Int: DRYWALL Floor: CARPET/CONCRETE Heat: GAS/FA DUCTED Bedrooms:      Baths: AVERAGE Extra Kitchens:      Fireplaces: A/C: No      Generators: Quality: A1 AVG+10 Com. Wall: MASONRY, 20 FT. Size Adj: 1.1682      Base Rate: CWH 50.00 Bldg. Rate: 1.1208 Sq. Foot Cost: \$ 72.00
			PERMITS		
			Date	Permit ID	
03/27/06		06-076	RENOVATION	ADDL SQ FT APPRVD BY A	


25			
40	FFF SLB	40	
25			
25			
20	COF COF SLB	20	
25			

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
SLB	SLB	1500	0.00
COF	COM OFFICE	1000	1.75
FFF	FST FLR FIN	1000	1.00
GLA:	2,000	3,500	2,750
2023 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 198,000	
Year Built:		1988	
Condition For Age:		GOOD	
Physical:		18 %	
Functional:		CWI	
Economic:		4 %	
Temporary:			
Total Depreciation:		22 %	
Building Value:		\$ 154,400	





PICTURE



OWNER

LINCOLN PLAZA LLC  
46 BITTERSWEET DRIVE  
MANCHESTER, NH 03109

TAXABLE DISTRICTS

District

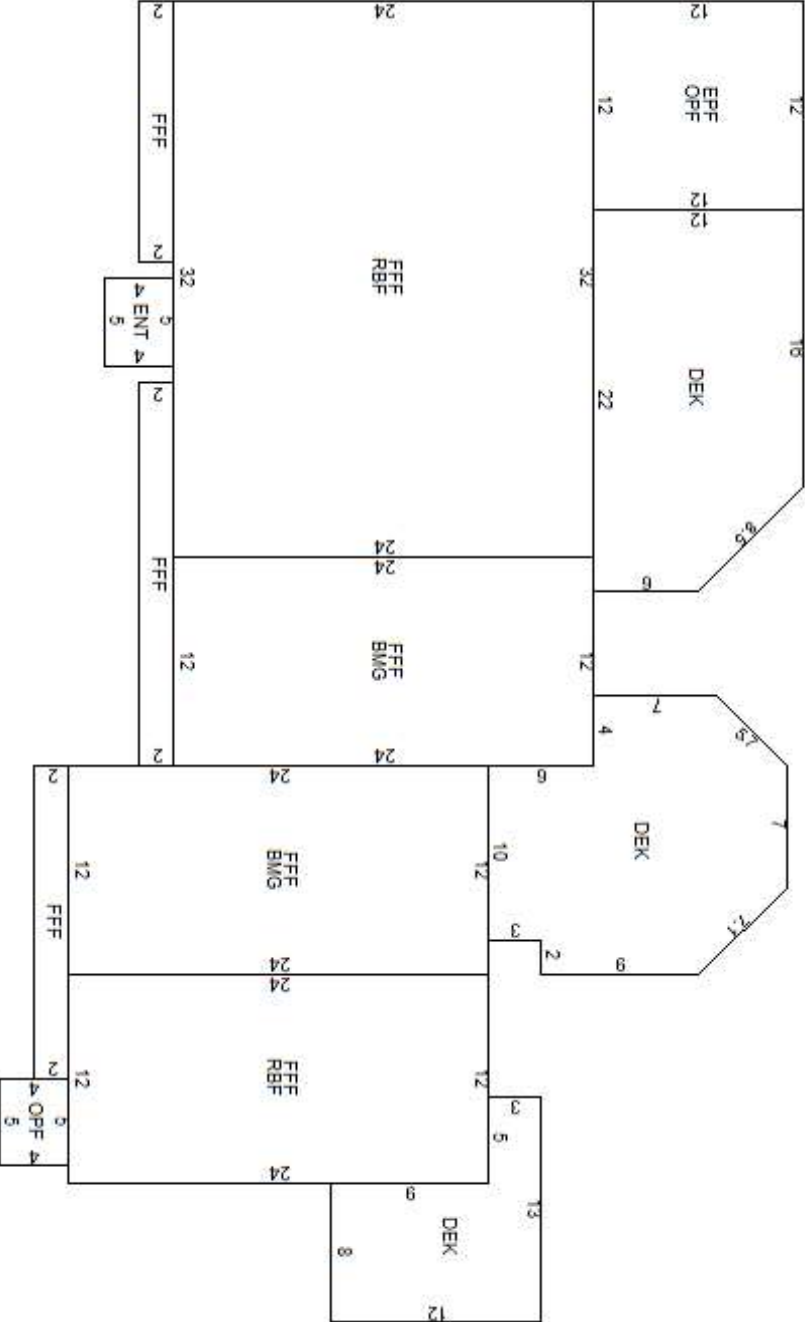
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
12/01/15	15-637	REPAIR	INCLUDES RECORDING FE
11/05/15	15-587	REPAIR	PER BUILDING PERMIT AP

BUILDING DETAILS

Model: 1.00 STORY FRAME RASD RANCH  
Roof: GABLE OR HIP/ASPHALT  
Ext: CLAP BOARD  
Int: DRYWALL  
Floor: HARDWOOD/CARPET  
Heat: OIL/HOT WATER  
Bedrooms: 4    Baths: 2.5    Fixtures: 8  
Extra Kitchens: 1    Fireplaces:  
A/C: Yes    25.00 %    Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 0.9780    Base Rate: RSA 146.00  
Bldg. Rate: 1.0866  
Sq. Foot Cost: \$ 158.64




ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	579	0.10	58
EPF	ENCLSD PORCH	144	0.70	101
OPF	OPEN PORCH	164	0.25	41
FFF	FST FLR FIN	1742	1.00	1742
RBF	RAISED BSMNT	1056	0.75	792
ENT	ENTRY WAY	20	0.10	2
BMG	BASEMENT	576	0.20	115
GLA:	1,742	4,281		2,851

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 452,283  
Year Built: 1983  
Condition For Age: GOOD    20 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 20 %  
Building Value: \$ 361,800

OWNER INFORMATION				SALES HISTORY				PICTURE	
GRODEN, MICHAEL J., TRUSTEE GRODEN, LILLIAM J. LUNA, TRUSTEE 72 WINCHESTER WAY  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				06/27/2022	6419	164	Q 1	825,000	PAYNTER, JONATHAN L.
				08/09/2019	6025	0368	Q 1	579,933	FERNALD, GARY PAUL
				01/10/2014	5506	2662	Q 1	491,600	ESPANA BUILDING & DEVE
LISTING HISTORY				NOTES					
09/28/22 DMVM 05/16/17 DMVL 01/20/17 INSP 12/05/14 JRAL 03/20/14 DMPM 04/01/10 LMUL				TAN;5/17 P/U A/C, GRANITE W/WD CABINETS IN BTH & KIT, TRAY CEIL IN MASTER BDRM;TOF=15FT;3 BDRM=CARPET;9/22 N.O.H.;N/C TO EXT;					
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 309,300		\$ 10,400		\$ 209,600		Parcel Total: \$ 529,300		
2022	\$ 309,300		\$ 10,400		\$ 211,600		Parcel Total: \$ 531,300		
2023	\$ 550,900		\$ 10,400		\$ 263,000		Parcel Total: \$ 824,300		
LAND VALUATION									
Zone: RURAL Minimum Acreage: 3.00 Minimum Frontage: 300				Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	1.730 ac	188,650	H	130	100	100	95 -- MILD	100	233,000
VIEW		HILLS AND MOUNTAINS, NARROW, TOP 50, EXTREME						100	30,000
									263,000
									263,000
LAST REVALUATION: 2023									

PICTURE



OWNER

GRODEN, MICHAEL J., TRUSTEE  
GRODEN, LILLIAM J. LUNA, TRUSTEE  
72 WINCHESTER WAY  
AUBURN, NH 03032

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
07/02/14	14-301	SHED	SHED TO MEET SETBACKS
09/19/13	13-468	NEW HOME	SUBCONTRACTORS TO SEC

BUILDING DETAILS

Model: 1.75 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: HARDWOOD/CARPET  
Heat: GAS/EA DUCTED  
Bedrooms: 4    Baths: 2.5    Fixtures: 9  
Extra Kitchens:    Fireplaces:     
A/C: Yes    100.00 %    Generators:     
Quality: A3 AVG+30  
Com. Wall:     
Size Adj: 0.9466    Base Rate: RSA 146.00  
Bldg. Rate: 1.2542  
Sq. Foot Cost: \$ 183.11

BUILDING SUB AREA DETAILS

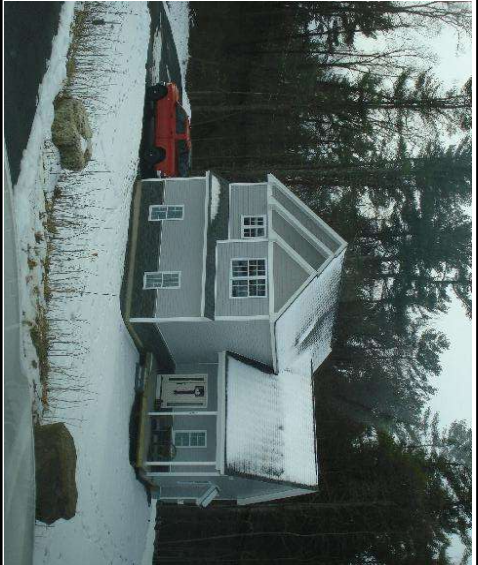
ID	Description	Area	Adj.	Effect.
CTH	CATHEDRAL	255	0.10	26
OPF	OPEN PORCH	44	0.25	11
TQF	3/4 STRY FIN	1732	0.75	1299
GAR	GARAGE	484	0.45	218
FFF	FST FLR FIN	1512	1.00	1512
DEK	DECK/ENTRANCE	176	0.10	18
SLB	SLB	11	0.00	0
BMU	BSMNT	1481	0.15	222
GLA:	2,811	5,695		3,306

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 605,362
Year Built:	2013
Condition For Age:	GOOD
Physical:	9 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	9 %
Building Value:	\$ 550,900

OWNER INFORMATION				SALES HISTORY				PICTURE	
VOISINE, DAVID VOISINE, TANYA 480 LONDONDERRY TURNPIKE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				12/09/2022	6457	59	Q 1	699,933	CAMPFIRE PROPERTIES,
				02/11/2022	6382	1648	Q V	120,000	AUBURN ACQUISITIONS
				01/24/2022	6376	2424	U V 38	1	PATTON, JR., JAMES,
				12/03/2018	5965	1429	U V 38	1	PATTON, JR., JAMES
LISTING HISTORY				NOTES					
01/18/23 DMVM 05/13/16 DMVL 01/27/16 INSP 04/20/10 LMDL 12/16/02 TMRL				GREY; FF LVL W/ ROAD, TOPO THEN IS STEEP;1/23 P/U NEW HSE:NO INFO FROM H/O;EST INT & 100% COMPL'D;ABV AVG SIDING=VINYL SHAKES & VINYL STONE LOOK;					
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
FIREPLACE 1-STAND		1		100	3,000.00	100	3,000 GAS		
3,000									
AUBURN ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 0		\$ 0 \$ 100,800						
			Parcel Total: \$ 100,800						
2022	\$ 0		\$ 0 \$ 100,800						
			Parcel Total: \$ 100,800						
2023	\$ 485,200		\$ 3,000 \$ 168,900						
			Parcel Total: \$ 657,100						
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	1.537 ac	187,685	E	100	100	100	90 -- ROLLING	100	168,900 0 N 168,900
1.537 ac									168,900





**OWNER**

**VOISINE, DAVID**  
VOISINE, TANYA  
480 LONDONDERRY TURNPIKE  
AUBURN, NH 03032

**TAXABLE DISTRICTS**

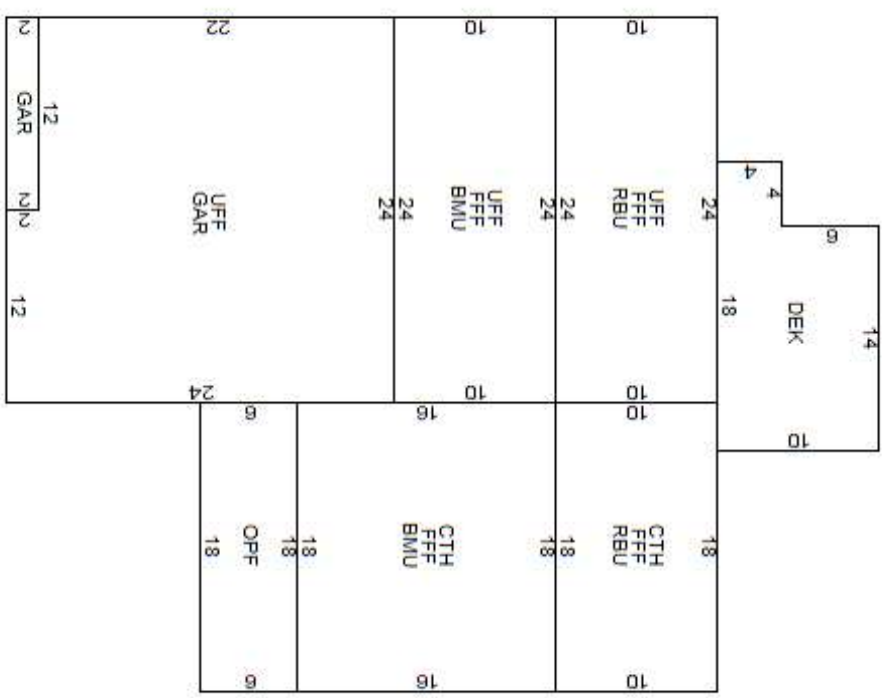
District	Percentage
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**PERMITS**

Date	Permit ID	Permit Type	Notes
03/28/22	22-107	NEW HOME	SUBCONTRACTORS TO SEC

**BUILDING DETAILS**

Model: **2.00 STORY FRAME COLONIAL**  
Roof: **GABLE OR HIP/ASPHALT**  
Ext: **VINYL SIDING/ABOVE AVG**  
Int: **DRYWALL**  
Floor: **HARDWOOD/HARD TILE**  
Heat: **GAS/FA DUCTED**  
Bedrooms: **3**      Baths: **2.5**      Fixtures:  
Extra Kitchens:      Fireplaces:  
A/C: **Yes**      **100.00 %**      Generators:  
Quality: **A3 AVG+30**  
Com. Wall:  
Size Adj: **1.0087**      Base Rate: **RSA 146.00**  
Bldg. Rate: **1.3493**  
Sq. Foot Cost: **\$ 197.00**




**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	156	0.10	16
CTH	CATHEDRAL	468	0.10	47
FFF	FST FLR FIN	948	1.00	948
RBU	RAISED BSMNT	420	0.25	105
BMU	BSMNT	528	0.15	79
OPF	OPEN PORCH	108	0.25	27
UFF	UPPER FLR FIN	1032	1.00	1032
GAR	GARAGE	576	0.45	259
GLA:		<b>1,980</b>	<b>4.236</b>	<b>2,513</b>

**2023 BASE YEAR BUILDING VALUATION**

Market Cost New:	<b>\$ 495,061</b>
Year Built:	<b>2022</b>
Condition For Age:	<b>AVERAGE</b>
Physical:	<b>2 %</b>
Functional:	
Economic:	
Temporary:	
Total Depreciation:	<b>2 %</b>
Building Value:	<b>\$ 485,200</b>

OWNER INFORMATION				SALES HISTORY				PICTURE			
BRAYALL, MELISSA BRAYALL, TREVOR 376 SPOFFORD ROAD  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor			
				08/09/2022	6430	551	Q 1	660,000 CASE, JOHN B., TRUSTEE			
				08/20/2017	5347	1140	U 1 44	1 CASE JOHN B & JENNY G			
				08/02/2017	5841	0743	U 1 44	CASE JOHN B & JENNY G			
				08/20/2012	5347	1140	U V 44	40 CASE JOHN B			
				04/20/2012	5308	1108	Q V	140,000 WILSON RALPH H			
LISTING HISTORY				NOTES							
01/01/23 INSP MARKED FOR INSPECTION				GRAY; 3/13 HICKORY FLRS,R40 WALLS-RSS ROOF. ENERGY EFFICIENT HOME-BUILT TO VERY HIGH EFFICIENCY GREEN HOME;3/14VWD TQU - TQU HAS DRYWALL & INSUL ONLY;9/22 H/O NOT HOME;NO INFO & DNV1;DNPV COOP (EST) BACK OF HSE DUE TO LOCKED FENCE; 1/23; NOH; NC;							
09/28/22 DMVM											
01/03/22 DMVR											
07/18/18 JOHN											
05/17/16 DMVM											
01/27/16 INSP MARKED FOR INSPECTION											
03/28/14 DMPL											
03/18/13 CRVL											
EXTRA FEATURES VALUATION											
Feature Type		Units Length x Width		Size Adj	Rate	Cond	Market Value Notes				
LEAN-TO		110		1 x 110	205	4.00	40	361 EST/ATT TO COOP			
								400			
MUNICIPAL SOFTWARE BY AVITAR											
AUBURN ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2021	\$ 253,500	\$ 0		\$ 163,400							
				Parcel Total: \$ 416,900							
2022	\$ 253,500	\$ 400		\$ 163,400							
				Parcel Total: \$ 417,300							
2023	\$ 447,300	\$ 400		\$ 209,800							
				Parcel Total: \$ 657,500							
LAND VALUATION											
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
1F RES	2.000 ac	190,000	F	110	100	100	100	100 -- LEVEL	100	209,000	0 N 209,000
1F RES	0.159 ac	x 5,000	X	100				100 -- LEVEL	100	800	0 N 800
		2.159 ac		209,800							



**OWNER**  
**BRAVAIL, MELISSA**  
 BRAYALL, TREVOR  
 376 SPOFFORD ROAD  
 AUBURN, NH 03032

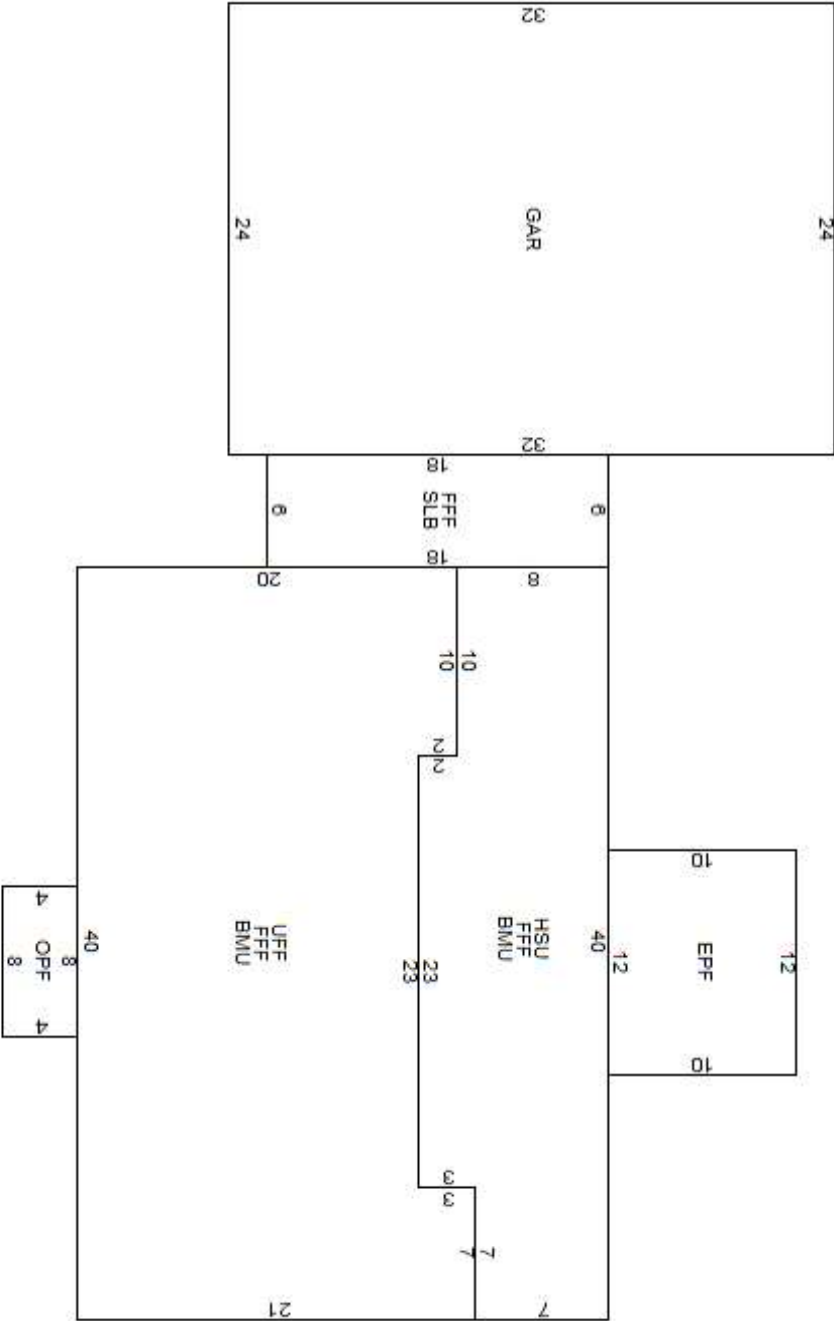
**TAXABLE DISTRICTS**  

District	Percentage

**PERMITS**  

Date	Permit ID	Permit Type	Notes
03/28/13	13-161	WOODSTOVE	UNFINISHED BASEMENT
06/14/12	12-238	NEW HOME	

**BUILDING DETAILS**  
 Model: 1.75 STORY FRAME SALTBOX  
 Roof: SALT BOX/ASPHALT  
 Ext: CEDAR/REDWD/CLAP BOARD  
 Int: DRYWALL  
 Floor: HARDWOOD  
 Heat: ELECTRIC/HEAT PUMP  
 Bedrooms: 3      Baths: 2.5      Fixtures: 9  
 Extra Kitchens:      Fireplaces:      Generators: 1  
 A/C: Yes      100.00 %  
 Quality: A2 AVG+20  
 Com. Wall:  
 Size Adj: 0.9954      Base Rate: RSA 146.00  
 Bldg. Rate: 1.2994  
 Sq. Foot Cost: \$ 189.71




**BUILDING SUB AREA DETAILS**  

ID	Description	Area	Adj. Effect.
EPF	ENCLSD PORCH	120	0.70 84
HSU	1/2 STRY UNFIN	359	0.15 54
BMU	BSMNT	1120	0.15 168
UFF	UPPER FLR FIN	761	1.00 761
GAR	GARAGE	768	0.45 346
FFF	FST FLR FIN	1228	1.00 1228
SLB	SLB	108	0.00 0
OPF	OPEN PORCH	32	0.25 8
<b>GLA: 1,989</b>		<b>4,496</b>	<b>2,649</b>

**2023 BASE YEAR BUILDING VALUATION**  
 Market Cost New: \$ 502,542  
 Year Built: 2012  
 Condition For Age: GOOD      11 %  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: 11 %  
 Building Value: \$ 447,300



OWNER INFORMATION				SALES HISTORY				PICTURE	
FITZPATRICK, JULIA A., TRUSTEE				Date	Book	Page	Type	Price	Grantor
FITZPATRICK, SAMUEL E., TRUSTEE				11/17/2022	6453	19	Q 1	855,000	TYBURSKI, JASON
6 WILDWOOD ROAD				09/20/2013	5480	2883	Q 1	459,933	PEPIN, MARK R
AUBURN, NH 03032				04/25/2002	3760	1145	Q 1	409,900	AUGER
				08/17/2001	3659	1114	U 199	GAGNON / AUGER	
				04/09/2001	3566	2419	Q V	95,000	EJS TRUST
LISTING HISTORY				NOTES					
01/04/23 DMVM				GREEN; 5/16 NOH;CHANGED OPF TO EPF; 1/23; HO BUSY NO INFO & DNVI;					
01/01/23 INSP MARKED FOR INSPECTION				EXT=GD; WELL MAINT; NC;					
05/13/16 DMVM									
01/27/16 INSP MARKED FOR INSPECTION									
03/28/13 DMPM									
03/22/12 DMPM									
06/16/09 DMVL									
03/04/09 INSP MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000 GAS		
SHED-WOOD	168	14 x 12		155	10.00	100	2,604		
POOL-INGRND-VINYL	960	48 x 20		77	28.00	100	20,698 HEATED/ATT TO PAT		
PATIO	336	28 x 12		108	7.00	80	2,032 EST/SHAPE		
SHED-WOOD	96	8 x 12		227	10.00	100	2,179 NEXT TO POOL		
						30,500			
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 379,200	\$ 30,500	\$ 192,000						
		Parcel Total:	\$ 601,700						
2022	\$ 379,200	\$ 30,500	\$ 192,000						
		Parcel Total:	\$ 601,700						
2023	\$ 665,100	\$ 30,500	\$ 198,800						
		Parcel Total:	\$ 894,400						
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200				Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	2,000 ac	190,000	F	110	100	100	95 -- MILD	100	198,600
1F RES	0.040 ac	x 5,000	X	100			95 -- MILD	100	200
	2,040 ac								198,800
									198,800
LAST REVALUATION: 2023									



**OWNER**

**FITZPATRICK, JULIA A., TRUSTEE**  
 FITZPATRICK, SAMUEL E., TRUSTEE  
 6 WILDWOOD ROAD  
 AUBURN, NH 03032

**TAXABLE DISTRICTS**

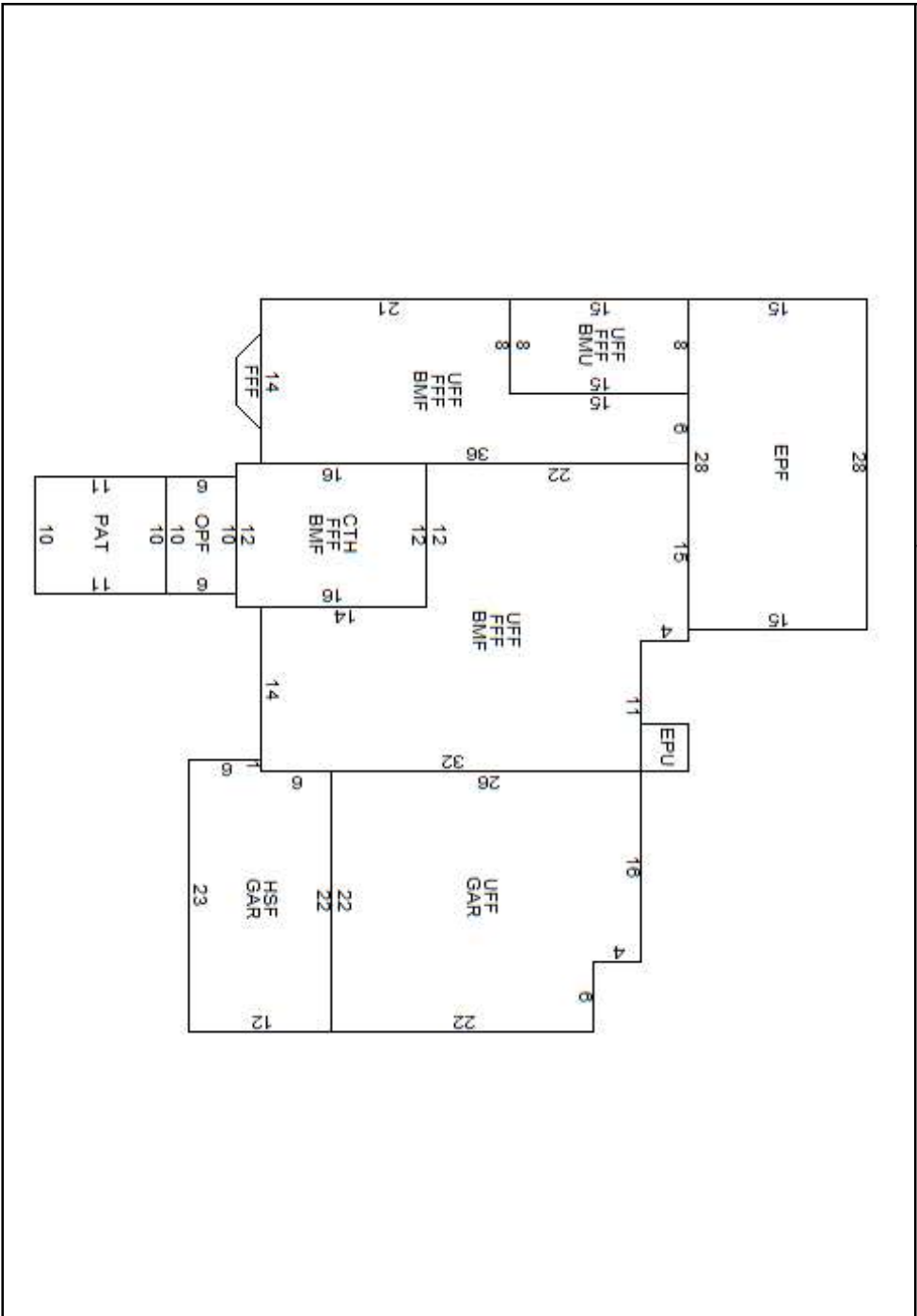
District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes
05/07/12	12-165	DECK	CONSRUCTION DOCUMENT
08/08/11	11-231	SEPTIC	CA 2011 105555
08/01/11	11-224	POOL	INCLUDES ELECTRICAL FE
07/14/05	05-265A	POOL	16' X 24' ABOVE GROUND F
06/03/04	04-194	ADDITION	14X28 DECK
01/06/04	04-005	ADDITION	FINISH EXISTING BASEME
12/30/03	04-006a	ADDITION	ADDITIONAL OUTLETS

**BUILDING DETAILS**

Model: **2.00 STORY FRAME COLONIAL**  
 Roof: **GABLE OR HIP/ASPHALT**  
 Ext: **VINYL SIDING**  
 Int: **DRYWALL**  
 Floor: **CARPET/HARDWOOD**  
 Heat: **GAS/EA DUCTED**  
 Bedrooms: **4**      Baths: **3.0**      Fixtures: **11**  
 Extra Kitchens:      Fireplaces:      Generators:  
 A/C: **Yes**      **100.00 %**  
 Quality: **A3 AVG+30**  
 Com. Wall:  
 Size Adj: **0.8956**      Base Rate: **RSA 146.00**  
 Bldg. Rate: **1.1866**  
 Sq. Foot Cost: **\$ 173.25**



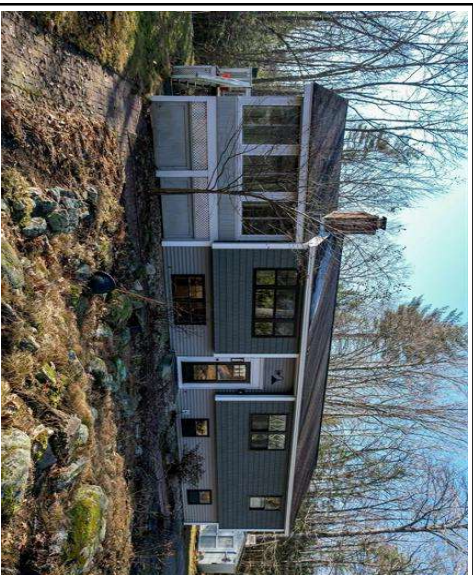
**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1776	1.00	1776
EPU	COVERED	16	0.35	6
GAR	GARAGE	818	0.45	368
HSF	1/2 STRY FIN	270	0.50	135
FFF	FST FLR FIN	1432	1.00	1432
BMF	BSMNT FINISHED	1300	0.30	390
CTH	CATHEDRAL	192	0.10	19
PAT	PATIO	110	0.10	11
BMU	BSMNT	120	0.15	18
EPF	ENCLSD PORCH	420	0.70	294
OPF	OPEN PORCH	60	0.25	15
<b>GLA:</b>	<b>3,343</b>	<b>6,514</b>		<b>4,464</b>

**2023 BASE YEAR BUILDING VALUATION**

Market Cost New: **\$ 773,388**  
 Year Built: **2001**  
 Condition For Age: **GOOD**      **14 %**  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: **14 %**  
 Building Value: **\$ 665,100**


OWNER INFORMATION		SALES HISTORY					PICTURE							
MANIX, PAULINE LOUISE MANIX, WILLIAM EDWARD 51 ROCKWOOD TERRACE  AUBURN, NH 03032		Date	Book	Page	Type	Price Grantor								
		03/23/2023	6473	1152	Q1	490,000 DE MAIO, MICHAEL								
		11/21/2012	5380	1357	U144	DE MAIO, MICHAEL CHRIS								
		04/14/2003	4000	0528	Q1	245,000 KRISANDA, MICHAEL/CIND								
LISTING HISTORY		NOTES												
04/28/23	DMVM	GRY/GRN: 6/11 NOH DNPUBOX TRL=N/V; 1/23; NEW SID ON FRNT & 1 SIDE												
01/06/23	DMVM	OF HSE; DNPUPLASTIC SHED; EPF=T-111 SID; 4-SALE; 4/23 ALL INFO FROM												
01/01/23	INSP	H/O'S DNPV1 ON WAY OUT, INLAW APT IN RBF CHIMNEY LEAKS, DNPUB OIL												
05/17/16	DMVM	TANK COVER, ABV AVG SIDING= VINYL SHAKES;												
01/27/16	INSP													
03/28/13	DMPR													
07/08/11	DMVM													
06/15/11	INSP	MARKED FOR INSPECTION												
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR							
Feature Type	Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes							
GARAGE-1 STY	440	22 x 20	96	30.00	60	7,603								
DECK	280	1 x 280	117	7.00	40	917	SHAPE							
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000								
SHED-WOOD	100	10 x 10	220	10.00	60	1,320								
SHED-WOOD	100	10 x 10	220	10.00	60	1,320								
						14,200								
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2021	\$ 144,400	\$ 14,600		\$ 159,000										
		Parcel Total: \$ 318,000												
2022	\$ 144,400	\$ 14,600		\$ 159,000										
		Parcel Total: \$ 318,000												
2023	\$ 301,400	\$ 14,200		\$ 203,500										
		Parcel Total: \$ 519,100												
LAND VALUATION							LAST REVALUATION: 2023							
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200							Site: AVERAGE Driveway: PAVED Road: PAVED							
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
2F RES	1,000 ac	185,000	F	110	100	100	100	100	-- LEVEL	100	203,500	0	N	203,500
	1,000 ac									203,500			203,500	

PICTURE		OWNER		TAXABLE DISTRICTS	
		<b>MANIX, PAULINE LOUISE</b> MANIX, WILLIAM EDWARD 51 ROCKWOOD TERRACE AUBURN, NH 03032		District	Percentage
				PERMITS	
				Date	Permit ID
				Permit Type	Notes
				04/24/04 04-112	NEW BUILDING STORAGE SHED TO MEET

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
DEK	DECK/ENTRANCE	96	0.10	10	
EPF	ENCLSD PORCH	308	0.70	216	
FFF	FST FLR FIN	1119	1.00	1119	
RBF	RAISED BSMNT	1080	0.75	810	
ENT	ENTRY WAY	66	0.10	7	
EPU	COVERED	48	0.35	17	
GLA: 1,119		2,717		2,179	

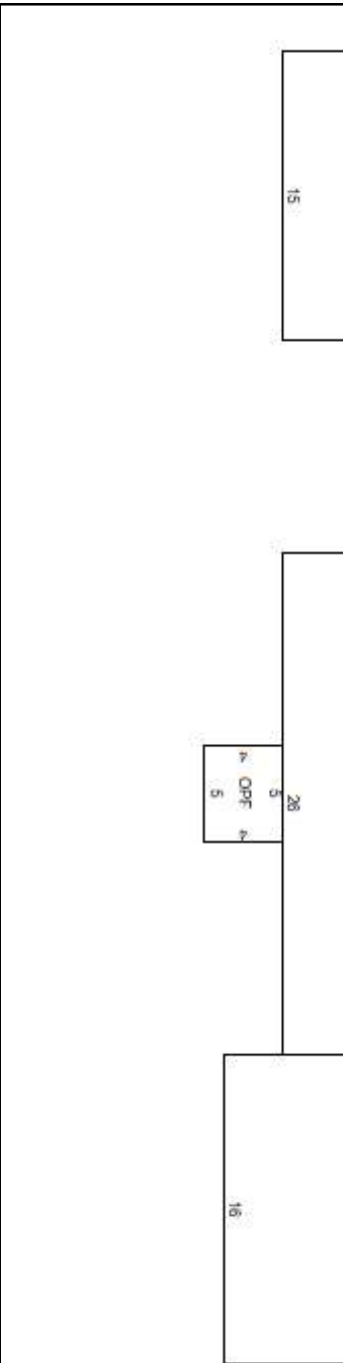
2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 381,521
Year Built:	1977
Condition For Age:	GOOD
Physical:	21 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	21 %
Building Value:	\$ 301,400

OWNER INFORMATION				SALES HISTORY				PICTURE										
LABATE, SAMANTHA MURPHY, JOSHUA 94 RATTLESNAKE HILL RD  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor									
				11/15/2022	6452	1951	Q1	299,933	CASPER, RICHARD F,									
				04/22/2016	5708	0618	U138	1	CASPER, RICHARD F									
				04/18/2014	5525	751	U139		CASPER, RICHARD F									
LISTING HISTORY				NOTES														
01/31/23 DMVM SALES				BROWN; EXT NEEDS SHINGLES. INT WORK; ORIG KIT, BTH & WNDWS; H20 IN BMU; SUMP PUMP;6/17 NOH (5) NEW WINDOWS INSTALLED;NO OTHER CHANGES TO EXT; 1/23; NOH; EXT SIDING ROT AROUND FRNT DOOR & WINDOW TRIM; NEW ROOF 2022 (EST);														
06/02/17 DMVM																		
01/20/17 INSP MARKED FOR INSPECTION																		
07/08/11 DMVM																		
06/15/11 INSP MARKED FOR INSPECTION																		
08/04/06 KCVL																		
07/10/03 ALHR																		
01/21/03 JDRL																		
EXTRA FEATURES VALUATION																		
Feature Type				Units Length x Width Size Adj			Rate	Cond	Market Value Notes									
AUBURN ASSESSING OFFICE																		
										PARCEL TOTAL TAXABLE VALUE								
										Year	Building		Features		Land			
										2021	\$ 92,900		\$ 0		\$ 153,200			
															Parcel Total: \$ 246,100			
										2022	\$ 92,900		\$ 0		\$ 153,200			
															Parcel Total: \$ 246,100			
										2023	\$ 172,000		\$ 0		\$ 169,700			
															Parcel Total: \$ 341,700			
										LAND VALUATION								
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE										
Land Type		Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond									
1F RES		1.600 ac	188,000	E	100	100	95	95 -- MILD	100									
		1.600 ac																
		1.600 ac			169,700	0	N	169,700										
		1.600 ac																
		1.600 ac			169,700													
LAST REVALUATION: 2023																		
Road: PAVED																		

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS
		LABATE, SAMANTHA MURPHY, JOSHUA 94 RATTLESNAKE HILL RD AUBURN, NH 03032	District	Percentage	Model: 1.50 STORY FRAME CAPE Roof: GABLE OR HIP/ASPHALT Ext: WOOD SHINGLE Int: DRYWALL/PLYWOOD PANEL Floor: HARDWOOD/LINOLEUM OR SIM Heat: OIL/HOT WATER Bedrooms: 3    Baths: 1.0    Fixtures: 3 Extra Kitchens:    Fireplaces:    Generators: A/C: No Quality: A0 AVG Com. Wall: Size Adj: 1.1378    Base Rate: RSA 146.00 Bldg. Rate: 1.0814 Sq. Foot Cost: \$ 157.88
			PERMITS		
			Date	Permit ID    Permit Type    Notes	


BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
DEK	DECK/ENTRANCE	77	0.10	8	
HSF	1/2 STRY FIN	624	0.50	312	
FFF	FST FLR FIN	1040	1.00	1040	
BMU	BSMNT	1040	0.15	156	
OPF	OPEN PORCH	20	0.25	5	
GAR	GARAGE	345	0.45	155	
GLA:	1,352	3,146		1,676	

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 264,607
Year Built:	1940
Condition For Age:	AVERAGE
Physical:	35 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	35 %
Building Value:	\$ 172,000

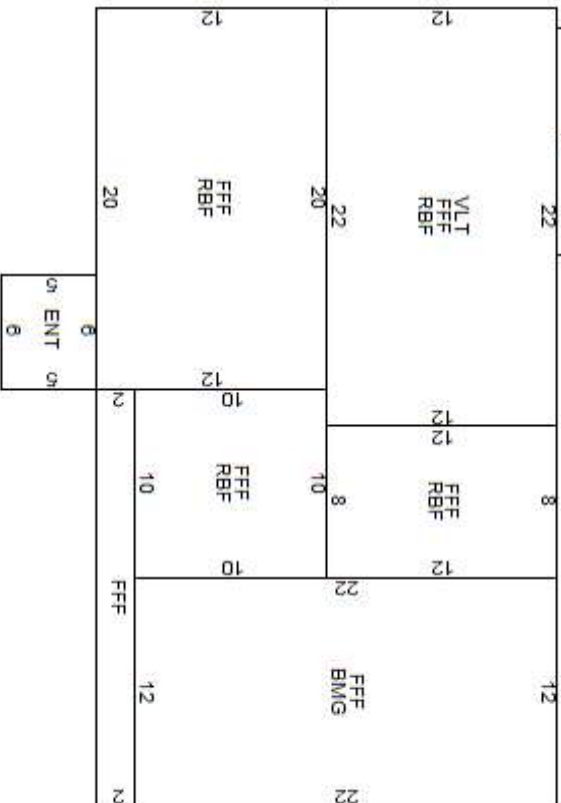


OWNER INFORMATION				SALES HISTORY				PICTURE										
ELRICK, MICHAEL JAMES ALLAN, LAUREN ALEXANDRA 27 HAVEN DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor									
				05/23/2022	6409	2849	Q 1	460,000	ELRICK, MICHAEL JAMES									
				01/18/2022	6375	586	U 1 89	260,000	RAHN, PETER J.									
				11/19/2003	4210	2333	U 1 44	40	RAHN PETER J									
LISTING HISTORY				NOTES														
09/29/22 DMVM				GRAY; OKB; NO MAJOR RENOV'S, LEAKS IN BMU, SEASONAL; 6/09 NEW FURNACE IN 2006;6/17 F.MICA W/WD CABINETS;HARD PAINTED CABINETS & WALLS;N/C INT=AVG & EXT=GOOD;9/22 N.O.H.;NEWER VINYL WINDS;A/C=MINI SPLIT;INFO FROM LISTING;GRANITE;WD CABINETS W/ISLAND IN KIT;GRANITE CTOPS IN BTHS;EST INT WAS COMPLY RENOV'D=V.GOOD;														
06/01/17 DMVL																		
01/20/17 INSP																		
06/18/09 DMVL																		
03/04/09 INSP																		
10/06/08 BHCL																		
01/12/04 DWP																		
12/10/02 JDRL																		
EXTRA FEATURES VALUATION																		
Feature Type				Units		Length x Width		Size Adj	Rate	Cond	Market Value		Notes					
MUNICIPAL SOFTWARE BY AVITAR																		
AUBURN ASSESSING OFFICE																		
PARCEL TOTAL TAXABLE VALUE																		
Year		Building		Features		Land												
2021		\$ 115,700		\$ 0		\$ 154,900		Parcel Total: \$ 270,600										
2022		\$ 138,900		\$ 0		\$ 154,900		Parcel Total: \$ 293,800										
2023		\$ 262,800		\$ 0		\$ 198,800		Parcel Total: \$ 461,600										
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED																		
LAND VALUATION																		
Land Type		Units		Base Rate		NC	Adj	Site	Road	DWay	Topography		Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES		2,000 ac		190,000		F	110	100	100	100	95 -- MILD		100	198,600	0	N	198,600	
1F RES		0.043 ac		x 5,000		X	100				100 -- LEVEL		100	200	0	N	200	
		2.043 ac																
		2.043 ac																
LAST REVALUATION: 2023																		



PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>ELRICK, MICHAEL JAMES</b> ALLAN, LAUREN ALEXANDRA 27 HAVEN DRIVE AUBURN, NH 03032		District	Percentage	Model: 1.00 STORY FRAME RASD RANCH	
						Roof: GABLE OR HIP/ASPHALT	
						Ext: VINYL SIDING	
						Int: DRYWALL	
				Floor: HARDWOOD/LAMINATE/VINYL			
				Heat: OIL/HOT WATER			
				Bedrooms: 3      Baths: 2.0      Fixtures: 7			
				Extra Kitchens:      Fireplaces:			
				A/C: Yes      75.00 %      Generators:			
				Quality: A1 AVG+10			
				Com. Wall:			
				Size Adj: 1.1244      Base Rate: RSA 146.00			
				Bldg. Rate: 1.2492			
				Sq. Foot Cost: \$ 182.38			

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1008	1.00      1008
BMG	BASEMENT	264	0.20      53
RBF	RAISED BSMNT	700	0.75      525
EPF	ENCLSD PORCH	192	0.70      134
VLT	VAULTED	264	0.05      13
ENT	ENTRY WAY	30	0.10      3
GLA:	1,008	2,458	1,736




2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 316,612
Year Built:	1973
Condition For Age:	VERY GOOD      17 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	17 %
Building Value:	\$ 262,800



OWNER INFORMATION			SALES HISTORY				PICTURE					
JEROME, MEGHAN CHRISTINE AHNEN, MATTHEW S. 524 CHESTER ROAD AUBURN, NH 03032			Date	Book	Page	Type		Price Grantor				
			06/17/2022	6416	1985	Q 1	365,000 DOBBINS, DONNA L.					
			02/02/2015	5592	0894	Q 1	168,000 BROWN, NANCY C					
LISTING HISTORY			NOTES									
09/29/22 DMVM			WHITE; ORIGINAL WNDWS; PUMP IN BMU/WET; C/BLK FOUNDATION;NEW									
03/21/19 DMPR			ROOF IN 2006;EXT=GOOD;3/19 NOH;ADDED MINI SPLITS TO HSE & EPF;EPF									
06/22/17 DMVM			HAS HEAT=FFF;9/22 N.O.H.;/N/C TO HSE;VINYL WINDS;4/23 WD STV									
01/20/17 INSP			INSERT=NVG; 4/23 PER M.L.S. UPDATED BTH. KIT=ORIG CABINETS/NEWER									
07/25/11 DMVM			FMICA C-TOPS; NEW BAMBOO FLRS=HARDWOOD;									
06/15/11 INSP												
11/10/05 BHUL												
06/30/05 DIUM												
EXTRA FEATURES VALUATION												
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes					
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	INSERT					
						3,000						
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features	Land									
2021	\$ 101,700	\$ 3,000	\$ 133,600									
			Parcel Total:	\$ 238,300								
2022	\$ 101,700	\$ 3,000	\$ 126,900									
			Parcel Total:	\$ 231,600								
2023	\$ 177,900	\$ 3,000	\$ 164,800									
			Parcel Total:	\$ 345,700								
LAND VALUATION												
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED												
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES	0.920 ac	182,600	E	100	100	95	95 -- MILD	100	164,800	0	N	164,800
											0.920 ac	164,800

PICTURE



OWNER

JEROME, MEGHAN CHRISTINE  
AHNEN, MATTHEW S.  
524 CHESTER ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.00 STORY FRAME RANCH  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 2    Baths: 1.0    Fixtures: 3  
Extra Kitchens:    Fireplaces:     
A/C: Yes    100.00 %    Generators:     
Quality: A0 AVG  
Com. Wall:     
Size Adj: 1.2311    Base Rate: RSA 146.00  
Bldg. Rate: 1.2188  
Sq. Foot Cost: \$ 177.94

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	84	0.25	21
PRS	PIER	216	-0.05	-11
BMU	BSMNT	648	0.15	97
BMG	BASEMENT	312	0.20	62
DEK	DECK/ENTRANCE	60	0.10	6
FFF	FST FLR FIN	1176	1.00	1176
GLA:	1,176	2,496		1,351

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 240,397  
Year Built: 1951  
Condition For Age: GOOD    26 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 26 %  
Building Value: \$ 177,900

OWNER INFORMATION				SALES HISTORY				PICTURE	
SUMMERLIN, JOANNA M., TRUSTEE 614 CHESTER ROAD REALTY TRUST 100 CALEF ROAD AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				02/21/2023	6468	1327	U 138	1	SUMMERLIN, JOANNA M.
				01/23/2023	6464	767	Q 1	299,933	RONNING, CINDY T.
				12/05/2013	5499	2119	U 147	61,000	RIEMITIS EDWARD
				06/10/2013	5447	2237	U 137	61,000	FEDERAL NATIOAL
				12/26/2012	5392	182	U 151	62,000	MADDEN DENISE
LISTING HISTORY				NOTES					
04/28/23 DMVM SALES VERIFICATION 01/19/23 DMPR 03/31/21 SLPR 06/22/17 DMVM 01/20/17 INSP MARKED FOR INSPECTION 10/28/11 DMCL 07/25/11 DMVM 06/15/11 INSP MARKED FOR INSPECTION				ROSE; BTH=JUST SHOWER STALL, SINK & TOILET; DIRT FLR IN BMU; WNDWS/DOORS REPLACED LAST YEAR; 6/11 NOH;10/11;4/15 NEW SEPTIC/NVC;6/17 NOH;DNPU COOP = PORT;P/U DEK & LN-TO;EXT=AVG;3/21 NOH;NEW HEATING SYS 2020;1/23 NEW 2 BR SEPTIC;4/23 NOH, NEW ROOF, CORRD SIDING AND DECK SIZE					
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year		Building		Features		Land			
2021		\$ 66,600		\$ 5,900		\$ 129,400		Parcel Total: \$ 201,900	
2022		\$ 66,600		\$ 5,900		\$ 129,400		Parcel Total: \$ 201,900	
2023		\$ 127,400		\$ 5,900		\$ 170,900		Parcel Total: \$ 304,200	
LAND VALUATION									
Zone: RURAL Minimum Acreage: 3.00 Minimum Frontage: 300				Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	0.830 ac	179,900	E	100	100	100	95 -- MILD	100	170,900 0 N 170,900
0.830 ac 170,900 170,900 170,900									
LAST REVALUATION: 2023									

PICTURE



OWNER

SUMMERLIN, JOANNA M., TRUSTEE  
614 CHESTER ROAD REALTY TRUST  
100 CALEF ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

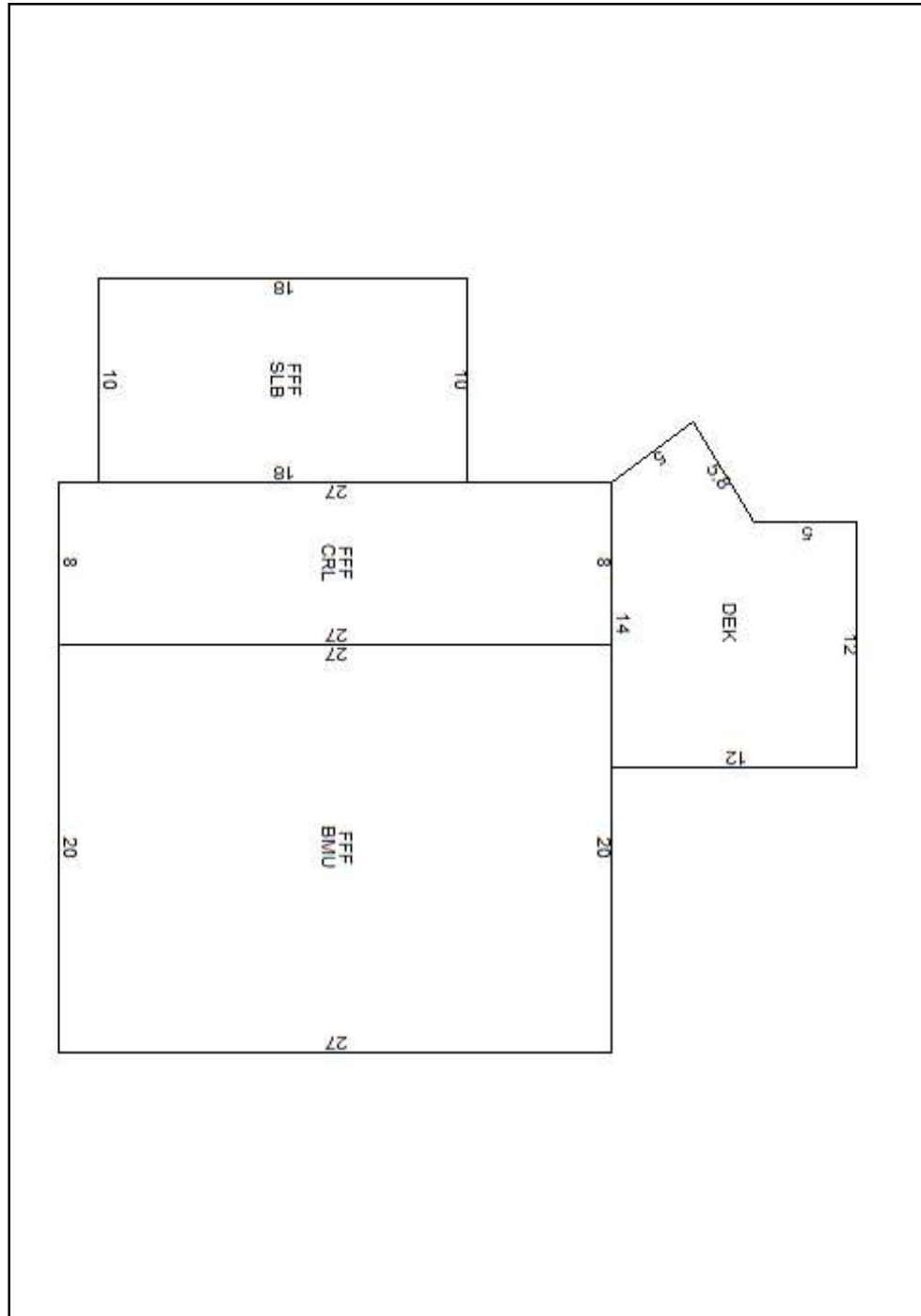
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
12/04/14	14-608	SEPTIC	NO MODIFICATION TO EXI

BUILDING DETAILS

Model: 1.00 STORY FRAME RANCH  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: WALL BOARD  
Floor: CARPET/PINE/SOFT WD  
Heat: GAS/EA DUCTED  
Bedrooms: 2    Baths: 1.0    Fixtures: 3  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: B1 AVG-10  
Com. Wall:     
Size Adj: 1.3720    Base Rate: RSA 146.00  
Bldg. Rate: 1.0990  
Sq. Foot Cost: \$ 160.45



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	166	0.10	17
CRL	CRAWL SPACE	216	0.05	11
BMU	BSMNT	540	0.15	81
FFF	FST FLR FIN	936	1.00	936
SLB	SLB	180	0.00	0
GLA:	936	2,038		1,045

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 167,670
Year Built:	1960
Condition For Age:	GOOD
Physical:	24 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	24 %
Building Value:	\$ 127,400

OWNER INFORMATION				SALES HISTORY				PICTURE		
LEWIS, LAURIE ANN				Date	Book	Page	Type	Price Grantor		
69 HAWTHORNE DRIVE				07/28/2022	6427	561	Q 1	750,000 SHELDOW, MATTHEW		
				12/04/2012	5384	1310	Q 1	382,933 CHESTER HILL LLC		
AUBURN, NH 03032										
LISTING HISTORY				NOTES						
09/29/22	DMVM			GRN; SUB-DIV D-36448; GEO THERMO; BMF=MONITOR HEATER; 3/21 P/U SHED; 9/22 ALL INFO FROM H/O (MRS) DNV1; CORR'D BDRM COUNT; 5/23 FOR SALE AP \$774,900						
03/31/21	SLPM									
06/20/17	DMVM									
01/20/17	INSP									
03/21/14	DMPR									
04/01/13	DMPM									
EXTRA FEATURES VALUATION										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				
HAWTHORNE DR	1			100	5,000.00	100	5,000			
SHED-WOOD	120	12 x 10		193	10.00	100	2,316			
							7,300			
AUBURN ASSESSING OFFICE										
MUNICIPAL SOFTWARE BY AVITAR										
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features		Land						
2021	\$ 297,000	\$ 7,300		\$ 179,100		Parcel Total: \$ 483,400				
2022	\$ 297,000	\$ 7,300		\$ 188,100		Parcel Total: \$ 492,400				
2023	\$ 488,000	\$ 7,300		\$ 240,900		Parcel Total: \$ 736,200				
LAND VALUATION										
Zone: RURAL Minimum Acreage: 3.00 Minimum Frontage: 300										
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes	
1F RES	1.150 ac	185,750	H	130	105	100	95 -- MILD	100	240,900	
	1.150 ac								240,900	
									240,900	
LAST REVALUATION: 2023										
Site: GOOD Driveway: PAVED Road: PAVED										
									IRRIGATION	



OWNER INFORMATION				SALES HISTORY				PICTURE	
DESMARAIS, KEITH DESMARAIS, STEPHANIE 70 HAWTHORNE DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor	
				04/08/2022	6398	418	Q 1	701,000 MURPHY, SHANNA G.	
				07/28/2021	6308	1818	U 138	1 MURPHY, MARK B.,	
				03/02/2018	5895	2990	U 138	1 MURPHY MARK B	
				07/03/2012	5332	265	Q 1	379,933 CHESTER HILL LLC	
LISTING HISTORY				NOTES					
09/29/22	DMVE			BLUE; SUB-DIV D-36448; EST GEO THERMO SYS;CORRID TOF OVER GAR; 3/18; NOH; EST SHED DUE TO FENCE & SNOW; ABOVE AVG SIDING=VINYL SHAKES; 3/20 REPLACE FPL (GAS);N/C TO VALUE;3/21 P/U PATIO & ABOVE GROUND POOL;9/22 H/O (BUSY) REFUSED INFO & EXT INSPECT=EST INFO FROM LISTING;GRANITE WD CABINETS IN KIT SS APPL;					
03/30/21	SLPR								
03/16/20	JMPR								
03/19/18	DMPE								
06/20/17	DMVM								
01/20/17	INSP								
02/20/15	DMPM			MARKED FOR INSPECTION					
03/29/13	DMPM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
HAWTHORNE DR	1		100	5,000.00	100	5,000			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000 GAS			
SHED-WOOD	140	10 x 14	174	10.00	100	2,436 EST/FENCE			
PATIO	462	21 x 22	95	7.00	100	3,072 EST/SHAPE			
POOL-ABOVE GROUND	336	21 x 16	108	6.00	100	2,177			
				15,700					
AUBURN ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 279,700	\$ 15,700		\$ 187,500		Parcel Total: \$ 482,900			
2022	\$ 279,700	\$ 15,700		\$ 187,500		Parcel Total: \$ 482,900			
2023	\$ 459,900	\$ 15,700		\$ 240,000		Parcel Total: \$ 715,600			
LAND VALUATION									
Zone: RURAL Minimum Acreage: 3.00 Minimum Frontage: 300									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	1.020 ac	185,100	H	130	105	100	95 -- MILD	100	240,000 0 N 240,000
				1.020 ac				240,000	



**OWNER**

**DESMARAIS, KEITH**  
DESMARAIS, STEPHANIE  
70 HAWTHORNE DRIVE  
AUBURN, NH 03032

## TAXABLE DISTRICTS

District Percentage

## PERMITS

Date	Permit ID	Permit Type	Notes
10/26/17	17-572	SHED	WETLAND BUFFER SHALL
05/05/14	14-171	DECK	
03/28/12	12-106	NEW HOME	UNFINISHED BASEMENT, S

## BUILDING DETAILS

Model: **2.00 STORY FRAME COLONIAL**  
 Roof: **GABLE OR HIP/ASPHALT**  
 Ext: **VINYL SIDING/ABOVE AVG**  
 Int: **DRYWALL**

Floor: **HARDWOOD/HARD TILE**  
Heat: **ELECTRIC/HEAT PUMP**

Bedrooms: **4** Baths: **2.5** Fixtures:

Extra Kitchens:      Fireplaces:

**A/C: Yes**      **100.00 %**      **Generators:**

Quality: **A2 AVG+20**

Com. Wall:

Size Adj: **0.9782** Base Rate: **RSA 146.00**Bldg. Rate: **1.2424**

**Sq. Foot Cost: \$181.39**

## BUILDING SUB AREA DETAILS

ID	Description	Area	Adj. Effect.
TQF	3/4 STRY FIN	288	0.75
GAR	GARAGE	576	0.45
UFF	UPPER FLR FIN	1287	1.00
FFF	FST FLR FIN	896	1.00
BMU	BSMNT	896	0.15
OPF	OPEN PORCH	90	0.25
DEK	DECK/ENTRANCE	336	0.10
GLA:	2,399	4,369	2,849

## 2023 BASE YEAR BUILDING VALUATION

**Market Cost New: \$516,780**

Year Built: 2012

Condition For Age: **GOOD 11 %**

Physical:

Functional:

Economic:

Temporary:

Total Depreciation: **11%**

**Building Value: \$459,900**




0	12	0	28	UFF FEE BMU	28
TOE 24 GAR	24 UFF GAR	24 TOE GAR	24		
0	12	0			

6	6	32	UFF	2
UFF	UFF			
OPF				
15	6			



OWNER INFORMATION				SALES HISTORY				PICTURE			
FLAHERTY, MICHAEL W. FLAHERTY, TINA L. 26 HAWTHORNE DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor		
				07/01/2022			6420	2504	Q 1	730,000	BERNIER, BRYAN M.,
				03/26/2012			5299	2527	U 144	40	BERNIER BRYAN M
				02/22/2011			5196	348	Q 1	392,933	CHESTER HILL LLC
LISTING HISTORY				NOTES							
09/29/22	DMVM			GRY; SUB-DIV D-36448; GEO THERMAL SYS;2/16 NOH;P/U							
01/20/17	INSP	MARKED FOR INSPECTION			POOL,DECK,PAT,SHED;9/22 ALL INFO FROM H/O (MRS) DNVY;CORRD PAT;						
02/10/16	DMVM										
12/06/11	DMVM	DV SALES									
04/22/11	DMPM										
MUNICIPAL SOFTWARE BY AVITAR											
AUBURN ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features	Land								
2021	\$ 269,200	\$ 16,000	\$ 191,600	Parcel Total: \$ 476,800							
2022	\$ 269,200	\$ 17,200	\$ 191,600	Parcel Total: \$ 478,000							
2023	\$ 484,800	\$ 17,200	\$ 245,900	Parcel Total: \$ 747,900							
LAND VALUATION											
Zone: RURAL Minimum Acreage: 3.00 Minimum Frontage: 300				Site: AVERAGE Driveway: PAVED Road: PAVED							
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes		
1F RES	1,830 ac	189,150	H	130	100	100	100 -- LEVEL	100	245,900 0 N 245,900		
1,830 ac 245,900											
1,830 ac											



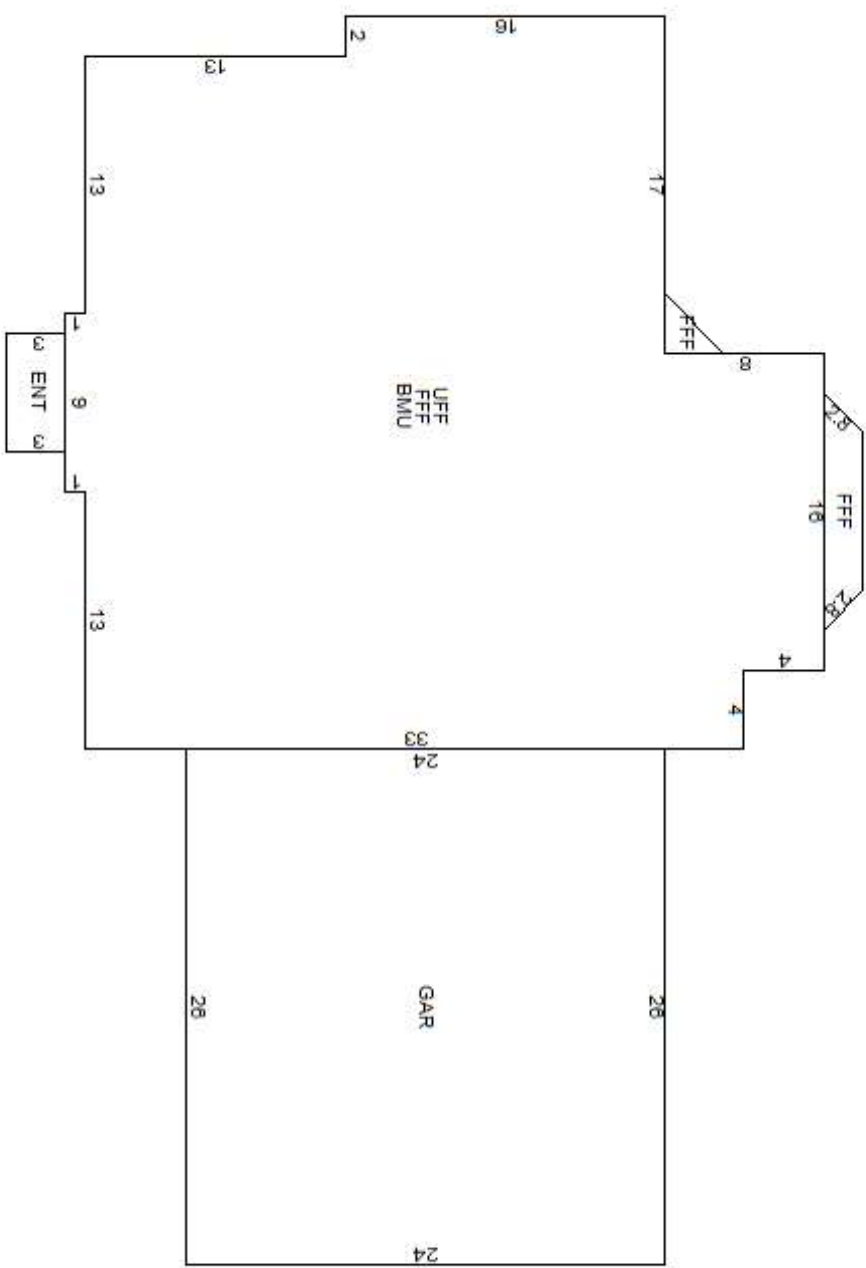
**OWNER**  
**FLAHERTY, MICHAEL W.**  
FLAHERTY, TINA L.  
26 HAWTHORNE DRIVE  
AUBURN, NH 03032

**TAXABLE DISTRICTS**  

District	Percentage

PERMITS			
Date	Permit ID	Permit Type	Notes
05/06/15	15-140	POOL	ELECTRICAL PERMIT REQ
11/18/10	10-348	NEW HOME	UNFINISHED BASEMENT

**BUILDING DETAILS**  
Model: 2.00 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: HARDWOOD/CARPET  
Heat: ELECTRIC/HEAT PUMP  
Bedrooms: 3      Baths: 2.5      Fixtures:  
Extra Kitchens:      Fireplaces:  
A/C: Yes      100.00 %      Generators:  
Quality: A3 AVG+30  
Com. Wall:  
Size Adj: 0.9751      Base Rate: RSA 146.00  
Bldg. Rate: 1.2920  
Sq. Foot Cost: \$ 188.63




**BUILDING SUB AREA DETAILS**  

ID	Description	Area	Adj.	Effect.
BMU	BSMNT	1200	0.15	180
ENT	ENTRY WAY	18	0.10	2
GAR	GARAGE	624	0.45	281
UFF	UPPER FLR FIN	1200	1.00	1200
FFF	FST FLR FIN	1225	1.00	1225
GLA:	2,425	4,267		2,888

**2023 BASE YEAR BUILDING VALUATION**  
Market Cost New: \$ 544,763  
Year Built: 2010  
Condition For Age: GOOD      11 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 11 %  
Building Value: \$ 484,800

OWNER INFORMATION			SALES HISTORY					PICTURE	
BETTENCOURT, KARI & STEPHEN FAMI BETTENCOURT, KARI J & STEPHEN D TRUSTEE 22 HAWTHORNE DRIVE AUBURN, NH 03032			Date	Book	Page	Type	Price Grantor		
			04/17/2023	6477	1435	Q1	805,000 CONYERS, WILLIAM, 1 CONYERS, WILLIAM, CONYERS, WILLIAM E.		
			02/16/2021	6237	2936	U138	524,933 CANFIELD, RICHARD E., 1 CANFIELD RICHARD E		
			07/06/2020	6135	2594	U138			
			04/29/2019	5995	2002	Q1			
			06/08/2015	5624	1422	U144			
LISTING HISTORY			NOTES						
02/11/22 DMPL 03/31/21 SLPR 03/19/18 DMPL 06/19/17 DMVL 01/20/17 INSP 04/01/13 DMPL 03/23/12 DMPE 04/22/11 DMPL			CRM; SUB-DIV D-36448;4/13 HSE IS 100% COMPLETED;6/17 P/U PAT & CTH & TOF;GRANITE W/CUSTOM WD CABINETS IN KIT & BTHS;FLAG 2018 FOR OPF; 3/18; PU OPF & ENT; 3/21 NEW HEATING SYS 2020;2/22 P/U BMF;LACKS FLIRING & TRIM;CONTRACTOR STATED WILL BE FIN B/4 4/1/22;						
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year Building Features Land									
2021 \$ 288,200 \$ 9,900 \$ 194,600 Parcel Total: \$ 492,700									
2022 \$ 293,900 \$ 194,600 Parcel Total: \$ 498,400									
2023 \$ 522,900 \$ 238,900 Parcel Total: \$ 771,700									
Zone: RURAL Minimum Acreage: 3.00 Minimum Frontage: 300 Site: AVERAGE Driveway: PAVED Road: PAVED									
Land Type Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes									
IF RES 0.960 ac 183,800 H 130 100 100 100 --LEVEL 100 238,900 0 N 238,900									
0.960 ac 238,900									
LAST REVALUATION: 2023									

PICTURE



OWNER

BETTENCOURT, KARI & STEPHEN F  
BETTENCOURT, KARI J & STEPHEN D TRUS  
22 HAWTHORNE DRIVE  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/13/21	21-254	ALTERATION	ELECTRICAL PERMIT REQ
05/25/17	17-231	PORCH	ELECTRICAL PERMIT SEP
11/09/10	10-328	NEW HOME	UNFINISHED BONUS ROON

BUILDING DETAILS

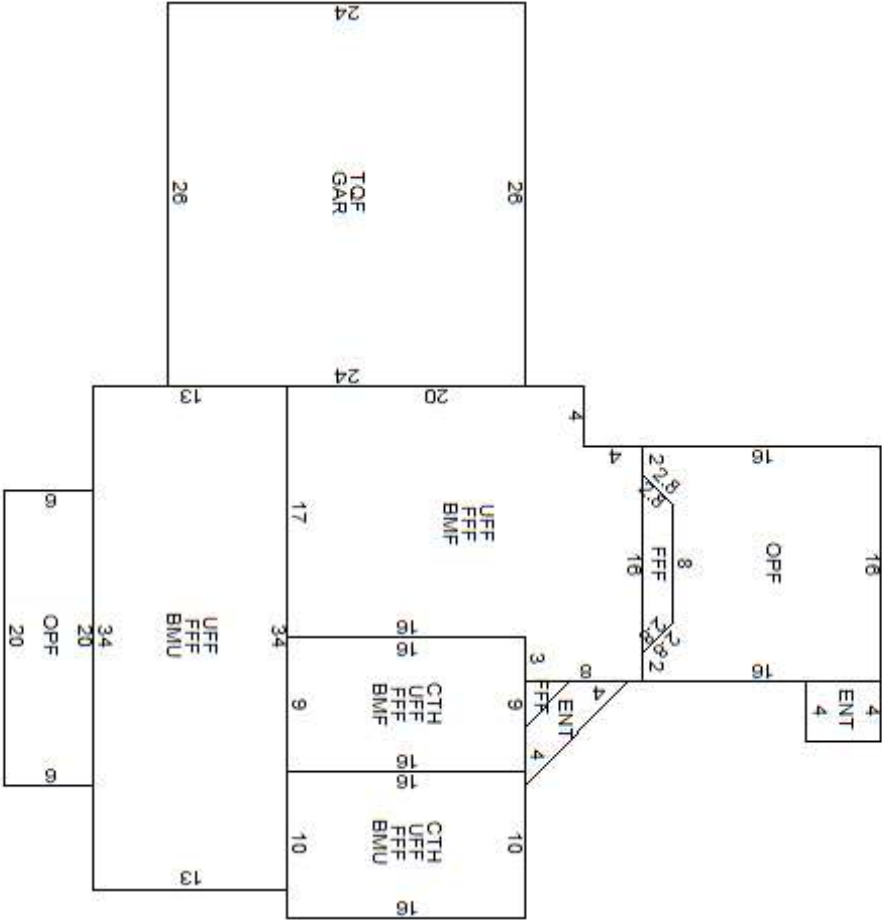
Model: 2.00 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: ELECTRIC/HEAT PUMP  
Bedrooms: 3    Baths: 2.5    Fixtures: 11  
Extra Kitchens:    Fireplaces:  
A/C: Yes    100.00 %    Generators:  
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 0.9368    Base Rate: RSA 146.00  
Bldg. Rate: 1.1568  
Sq. Foot Cost: \$ 168.89

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	624	0.75	468
GAR	GARAGE	624	0.45	281
UFF	UPPER FLR FIN	1162	1.00	1162
FFF	FST FLR FIN	1187	1.00	1187
OPF	OPEN PORCH	356	0.25	89
BMF	BSMNT FINISHED	560	0.30	168
BSMT	BSMNT	602	0.15	90
ENT	ENTRY WAY	40	0.10	4
CTH	CATHEDRAL	304	0.10	30
GLA:	2,817	5,459		3,479

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 587,568
Year Built:	2010
Condition For Age:	GOOD
Physical:	11 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	11 %
Building Value:	\$ 522,900




OWNER INFORMATION			SALES HISTORY					PICTURE	
HAMILTON, NICOLAS A.			Date	Book	Page	Type	Price	Grantor	
HAMILTON, ZOE D.			12/08/2022	6456	1572	Q 1	350,000	QUIROZ, LEIRY	
713 CHESTER ROAD			11/23/2015	5672	1059	U 1 37	142,000	FEDERAL NATIONAL	
AUBURN, NH 03032			04/13/2015	5608	1544	U 1 51		BELANGER, JEAN F	
			10/24/2011	5254	2217	U 1 44	40	BELANGER, JEAN F	
LISTING HISTORY			NOTES						
01/31/23 DMVM SALES			WHITE; ORIGINALLY A CAMP IN 1920. BOUGHT IN 1976 & REMODELED HOME; LADDER ACCESS TO CRL ABOVE FFF; WNDWS APPROX 10 YRS OLD; CRL UNDER HOUSE=APPROX 1' HIGH; 12/06 STO HOLDS OIL TANK; 4/09 NEW ROOF-.07, NEW FURN-08; 1/23; NOH; NC TO EXT; RADON AIR SYS; 4/23 NEW SEPTIC;						
06/05/17 DMVM									
01/20/17 INSP MARKED FOR INSPECTION									
04/02/09 DMPL									
03/04/09 INSP MARKED FOR INSPECTION									
12/14/06 BHAL									
12/18/02 JDRL									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
GARAGE-1 STY	400	20 x 20	100	30.00	80	9,600			
SHED-EQUIPMENT	32	8 x 4	400	8.00	20	205	ATT TO GAR		
SHED-VINYL	80	10 x 8	260	7.00	40	582			
SHED-VINYL	80	8 x 10	260	7.00	40	582			
						11,000			
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 75,300	\$ 11,500	\$ 140,900						
		Parcel Total:	\$ 227,700						
2022	\$ 75,300	\$ 11,500	\$ 140,900						
		Parcel Total:	\$ 227,700						
2023	\$ 130,600	\$ 11,000	\$ 190,500						
		Parcel Total:	\$ 332,100						
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2			Minimum Acreage: 2.00	Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	
1F RES	2,000 ac	190,000	E	100	100	100	100	-- LEVEL	
1F RES	0,900 ac	x 5,000	X	100				-- LEVEL	
		2,900 ac	190,500						
			190,500						



OWNER INFORMATION			SALES HISTORY					PICTURE	
<b>CORDEIRO, MARANDA E</b> CORDEIRO, SAMUEL D 755 CHESTER ROAD  AUBURN, NH 03032			Date	Book	Page	Type	Price	Grantor	
			07/03/2023	6492	1255	Q1	490,000	FERDINANDO, KENNETH	
			10/16/2019	6046	2080	Q1	314,933	FREY, BRAD	
			03/23/2012	5299	1475	Q1	204,000	WOLPER BARRY	
			07/28/2011	5232	2252	U149	90,000	SUTTON, ROBERT E	
<b>LISTING HISTORY</b>			<b>NOTES</b>						
01/20/17 INSP MARKED FOR INSPECTION			TAN; LOW BSMT WET/SUMP PUMP;12/11\NOH NEW SIDING, WINDOWS, DOOR & EST INT HAS BEEN REDONE=GOOD CONDITION;2/16 GRANITE C.TOPS W/WD CABINETS;ROOF LEAK DUE TO ICE DAMS;SUMP PUMP;DNPU CANVAS SHED;SOLAR PANELS ROOF MOUNTED ON GAR, THEY ARE LEASED;5/23 FOR SALE APS489,900						
02/15/16 DMVL									
03/18/13 CRVR									
03/26/12 DMPR									
12/02/11 DMVM DV SALES									
06/22/09 DMVL									
03/04/09 INSP MARKED FOR INSPECTION									
04/29/08 KCVL									
<b>EXTRA FEATURES VALUATION</b>									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
GARAGE-1 STY	576	24 x 24	88	30.00	90	13,686			
SOLAR ELEC PANEL	23		100	400.00	100	9,200	ELECT		
						22,900			
<b>MUNICIPAL SOFTWARE BY AVITAR</b>									
<b>AUBURN ASSESSING OFFICE</b>									
<b>PARCEL TOTAL TAXABLE VALUE</b>									
Year	Building	Features	Land						
2021	\$ 114,900	\$ 21,400	\$ 150,700						
		Parcel Total:	\$ 287,000						
2022	\$ 114,900	\$ 21,400	\$ 150,700						
		Parcel Total:	\$ 287,000						
2023	\$ 242,900	\$ 22,900	\$ 193,800						
		Parcel Total:	\$ 459,600						
<b>LAND VALUATION</b>									
Zone: RESIDENTIAL 1 & 2			Minimum Acreage: 2.00			Minimum Frontage: 200			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	
1F RES	2,000 ac	190,000	E	100	100	100	100	100 -- LEVEL	
1F RES	0,800 ac	x 5,000	X	100				95 -- MILD	
	2,800 ac							100	
								190,000	
								3,800	
								0 N	
								190,000	
								3,800	
								193,800	
								193,800	
<b>LAST REVALUATION: 2023</b>									
Site: AVERAGE Driveway: PAVED Road: PAVED									



PICTURE



OWNER

**CORDEIRO, MARANDA E**  
CORDEIRO, SAMUEL D  
755 CHESTER ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/14/15	15-470	SOLAR	RAFTER MODIFICATIONS I
09/26/11	11-289	RENOVATION	PERMIT PULLED AFTER TH

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE  
Roof: GABLE OR HIP/PREFAB METALS  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 3      Baths: 2.0      Fixtures: 6  
Extra Kitchens:      Fireplaces:  
A/C: No      Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 1.1369      Base Rate: RSA 146.00  
Bldg. Rate: 1.2378  
Sq. Foot Cost: \$ 180.72

18

FFF  
CRL

00

18

28

TQF  
FFF  
BMU

28

28

28

OPF

00

28

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	912	1.00	912
TQF	3/4 STRY FIN	784	0.75	588
OPF	OPEN PORCH	224	0.25	56
CRL	CRAWL SPACE	128	0.05	6
BMU	BSMNT	784	0.15	118
GLA:	1,500	2,832		1,680


2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 303,610  
Year Built: 1943  
Condition For Age: VERY GOOD      20 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 20 %  
Building Value: \$ 242,900



OWNER INFORMATION				SALES HISTORY				PICTURE						
HAFFORD, BENJAMIN RYU, STEPHANIE 785 CHESTER ROAD  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor					
				05/31/2022	6412	571	Q1	700,000	DILLON, WILLIAM					
				05/29/2020	6120	1477	Q1	400,000	THERRIEN, ADAM H.					
				08/31/2009	5047	205	Q1	480,000	TAYLOR, NANCY B					
				07/13/2001	3612	2906	Q1	239,900	LEMOS, SHELLA M					
LISTING HISTORY				NOTES										
09/29/22 DMVM				YELLOW; YR BUILT=EST; GAS HEATER FOR 21X13 FFF/BMU; NO ACCESS TO CRL;6/17 NOH;SOME EXT SIDING ROTTED;EXT=V.GOOD;12/17;9/22 ALL INFO FROM H/O (MR) DNYI;1/2 OF ROOF RESHINGLED & (2) NEW PROPANE FURN;A/C=(2) MINI SPLITS;GRANITE C.TOPS IN KIT;SOME FURN INCLUDED IN SAME (ANTIQUE) & YARD TOOLS IN TRACTOR EST \$8000.00 VALUE;4/23 NEW INGROUND TANK=NVC;										
12/13/17 DMCN														
06/08/17 DMVM														
01/20/17 INSP														
04/02/10 CRVR														
04/02/09 DMPR														
04/09/04 JDPR														
03/13/03 BHRL														
EXTRA FEATURES VALUATION														
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes					
SHED-WOOD	240	20	x	12		127	10.00	100	3,048 HAS SLB					
SHED-WOOD	96	12	x	8		227	10.00	80	1,743					
								4,800						
AUBURN ASSESSING OFFICE														
MUNICIPAL SOFTWARE BY AVITAR														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2021	\$ 302,000	\$ 4,800		\$ 151,300		Parcel Total: \$ 458,100								
2022	\$ 316,600	\$ 4,800		\$ 151,300		Parcel Total: \$ 472,700								
2023	\$ 553,900	\$ 4,800		\$ 185,700		Parcel Total: \$ 744,400								
LAND VALUATION														
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000	ac	190,000	E	100	100	100	95	100	--	LEVEL	100	180,500	
1F RES	1,100	ac	x	5,000	X	100		95	--	MILD	100		5,200	
	3,100	ac											185,700	
													185,700	

PICTURE



OWNER

**HAFFORD, BENJAMIN**  
RYU, STEPHANIE  
785 CHESTER ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
09/23/08	08-223	WOODSTOVE	
08/28/08	08-199	WOODSTOVE	

BUILDING DETAILS

Model: 1.50 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: CEDAR/REDWD  
Int: DRYWALL/PLASTERED  
Floor: PINE/SOFT WD  
Heat: GAS/FA DUCTED  
Bedrooms: 4    Baths: 3.5    Fixtures:  
Extra Kitchens:    Fireplaces:  
A/C: Yes 50.00 %    Generators:  
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 0.9029    Base Rate: RSA 146.00  
Bldg. Rate: 1.1156  
Sq. Foot Cost: \$ 162.87


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	3476	1.00	3476
BMU	BSMNT	644	0.15	97
OPF	OPEN PORCH	466	0.25	117
CTH	CATHEDRAL	576	0.10	58
SLB	SLB	1396	0.00	0
CRL	CRAWL SPACE	1406	0.05	70
EPU	COVERED	20	0.35	7
EPF	ENCLSD PORCH	28	0.70	20
ENT	ENTRY WAY	48	0.10	5
ATF	ATTIC FINISHED	540	0.25	135
HSF	1/2 STRY FIN	516	0.50	258
DEK	DECK/ENTRANCE	96	0.10	10
PRS	PIER	44	-0.05	-2
GLA:	3,869	9,256		4,251

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 692,360
Year Built:	1850
Condition For Age:	EXCELLENT
Physical:	20 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	20 %
Building Value:	\$ 553,900

OWNER INFORMATION				SALES HISTORY				PICTURE						
KB DIVERSIFIED HEALTHCARE 60 ST, L				Date	Book	Page	Type	Price Grantor						
45 DARTMOUTH DRIVE				05/26/2022	6411	688	Q 1	4,300,000 KB AUBURN SURGERY						
AUBURN, NH 03032				08/23/2021	6318	2646	U 1 89	4,300,000 AUBURN MEDICAL						
				10/03/2016	5758	2166	Q V	485,000 THE WELLINGTON /						
LISTING HISTORY				NOTES										
09/29/22	DMVM			"SURGERY CENTER"; 3/18; PU BLDG; ALL COUNTERS ARE GRANITE; CARPET IN LOBBY & VTC IN BACK ROOMS; 2 BTHS=AVG FOR USE; LARGE DIESEL GEN; ABV AVG SIDING=VINYL PANELS; 3/19 ADDED SIGN; N/C TO VALUE;P/U WALKWAY LIGHTS;9/22 ALL INFO FROM MANAGER;BUILDING & LAND ONLY SOLD;N/C TO BUILDING										
01/01/21	INSP	MARKED FOR INSPECTION												
09/22/20	DMVM													
03/25/19	DMPR													
03/19/18	DMVL													
07/31/14	DMVL													
07/16/14	INSP	MARKED FOR INSPECTION												
05/03/10	LMUL													
EXTRA FEATURES VALUATION														
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes								
SHED-WOOD	187	17 x 11	146	10.00	200	5,460 BRICK								
PAVING	11,530	1 x 11530	61	3.25	100	22,858 EST/SHAPE								
LIGHTS-PKG LOT/SINGL	7		100	1,700.00	100	11,900 SINGLE/LED								
LIGHTS-PKG LOT/SINGL	2		100	1,700.00	100	3,400 DOUBLE/LED								
LIGHTS-PKG LOT/SINGL	8		100	1,700.00	80	10,880 WALKWAY LIGHTS								
						54,500								
AUBURN ASSESSING OFFICE														
MUNICIPAL SOFTWARE BY AVITAR														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2021	\$ 959,100	\$ 54,500		\$ 582,200										
				Parcel Total: \$ 1,595,800										
2022	\$ 959,100	\$ 54,500		\$ 582,200										
				Parcel Total: \$ 1,595,800										
2023	\$ 3,080,800	\$ 54,500		\$ 1,210,400										
				Parcel Total: \$ 4,345,700										
LAND VALUATION														
Zone: INDUSTRIAL				Minimum Acreage: 3.00		Minimum Frontage: 300		Site: AVERAGE						
								Driveway: PAVED						
								Road: PAVED						
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem					
COM/IND	3,000 ac	195,000 F	110	100	100	100	100 -- LEVEL	400	858,000					
COM/IND	8,320 ac	x 5,000 X	99				95 -- MILD	450	176,100					
COM/IND	300,000 ft	x 125 F	110				95 -- MILD	450	176,300					
									1,210,400					
11,320 ac									1,210,400					



**OWNER**

**KB DIVERSIFIED HEALTHCARE 60 S**

45 DARTMOUTH DRIVE

AUBURN, NH 03032

**TAXABLE DISTRICTS**

District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes
10/03/18	18-578	SIGN	ELECTRICAL PERMIT SEP
10/03/18	18-579	SIGN	ELECTRICAL PERMIT SEP
05/19/17	17-200	NEW BUILDING	SUBCONTRACTORS RESPO

**BUILDING DETAILS**

Model: 1.00 STORY FRAME SURGERYCTR

Roof: FLAT/RUBBER MEMBRANE

Ext: ABOVE AVG/CB STUCCO

Int: DRYWALL

Floor: CARPET/VCT

Heat: GAS/FA DUCTED

Bedrooms:      Baths: AVERAGE

Extra Kitchens:      Fireplaces:     

A/C: Yes      100.00 %      Generators: 1

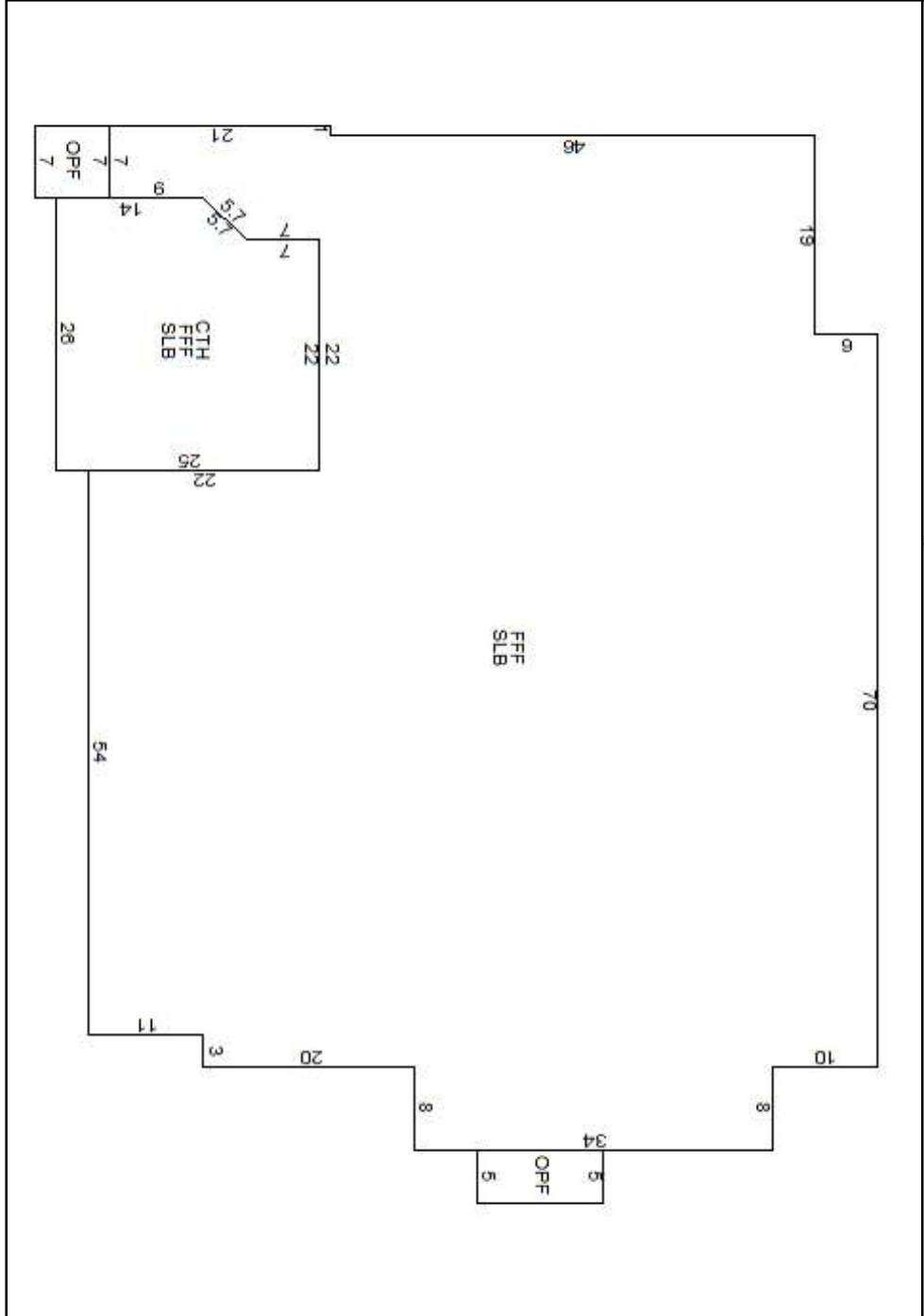
Quality: A2 AVG+20

Com. Wall: WOOD, 12 FT.

Size Adj: 0.9149      Base Rate: CHO 400.00      1.0000

Bldg. Rate: 1.1747

Sq. Foot Cost: \$ 469.89



**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
SLB	SLB	6887	0.00	0
CTH	CATHEDRAL	614	0.10	61
OPF	OPEN PORCH	109	0.25	27
FFF	FST FLR FIN	6887	1.00	6887
GLA:		6,887	14,497	6,975

**2023 BASE YEAR BUILDING VALUATION**

Market Cost New: \$ 3,277,483

Year Built: 2017

Condition For Age: GOOD      6 %

Physical:

Functional:


Economic:

Temporary:

Total Depreciation: 6 %

Building Value: \$ 3,080,800



PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>FIONDA, SCOTT J.</b> 162 EATON HILL ROAD AUBURN, NH 03032	District Percentage	Model: 1.00 STORY FRAME RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: OIL/HOT WATER Bedrooms: 3      Baths: 2.0      Fixtures: 6 Extra Kitchens:      Fireplaces:      Generators: A/C: No Quality: A0 AVG Com. Wall: Size Adj: 1.0215      Base Rate: RSA 146.00 Bldg. Rate: 1.0011 Sq. Foot Cost: \$ 146.16		
PERMITS						
Date	Permit ID	Permit Type	Notes			

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	257	0.25	64
ENT	ENTRY WAY	56	0.10	6
FFF	FST FLR FIN	1932	1.00	1932
BMG	BASEMENT	240	0.20	48
BSMT	BSMT	1692	0.15	254
DEK	DECK/ENTRANCE	900	0.10	90
GLA: 1,932		5,077		2,394


  

2023 BASE YEAR BUILDING VALUATION		
Market Cost New:		\$ 349,907
Year Built:		1952
Condition For Age:	AVERAGE	32 %
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		32 %
Building Value:		\$ 237,900

OWNER INFORMATION				SALES HISTORY				PICTURE					
MACK, JESSICA MELZER, PATRICK 110 FOREST DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor				
				04/25/2023	6478	2788	Q 1	593,000	YAN, ARTHUR W.				
				07/03/2014	5542	2431	Q 1	352,000	LENCKI JR STANLEY J				
				11/13/2008	4962	2034	U 123		LENCKI JR STANLEY J				
				05/25/2005	4487	1781	Q 1	389,933	SINCERBEAUX SCOTT				
AUBURN, NH 03032				09/13/2002	3837	2950	Q 1	301,500	ALLSTATE BLDRS INC				
LISTING HISTORY				NOTES									
01/01/21	INSP	MARKED FOR INSPECTION		GRAY; BTHS=4FIX, 3FIX, 3FIX=10;10/20 NOH;RADON AIR SYS;N/C TO EXT;EXT=GOOD;VINYL WINDOWS;									
10/06/20	DMVM												
08/06/14	DMVM												
07/16/14	INSP	MARKED FOR INSPECTION											
07/26/11	DMVM												
06/15/11	INSP	MARKED FOR INSPECTION											
10/18/06	MAIL												
07/31/06	BHVR												
EXTRA FEATURES VALUATION													
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes							
FIREPLACE 1-STAND	1			100		3,000.00	100	3,000					
COMMONLAND	1			100		5,000.00	100	5,000					
DECK	80	8 x 10		260		7.00	40	582 PLATFORM					
				8,600									
MUNICIPAL SOFTWARE BY AVITAR													
AUBURN ASSESSING OFFICE													
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features		Land									
2021	\$ 239,500	\$ 8,600		\$ 135,000		Parcel Total: \$ 383,100							
2022	\$ 239,500	\$ 8,600		\$ 135,000		Parcel Total: \$ 383,100							
2023	\$ 421,400	\$ 8,600		\$ 199,200		Parcel Total: \$ 629,200							
LAND VALUATION													
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200							
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes				
1F RES	0.410 ac	166,400	G	120	105	100	95 -- MILD	100	199,200 0 N 199,200				
				0.410 ac		199,200							
				0.410 ac		199,200							
LAST REVALUATION: 2023													
				Site: GOOD Driveway: PAVED Road: PAVED									



PICTURE



OWNER

MACK, JESSICA  
MELZER, PATRICK  
110 FOREST DRIVE  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: CARPET/LINOLEUM OR SIM  
Heat: OIL/FA DUCTED  
Bedrooms: 3    Baths: 3.0    Fixtures:  
Extra Kitchens:    Fireplaces:  
A/C: Yes    100.00 %    Generators:  
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 0.9741    Base Rate: RSA 146.00  
Bldg. Rate: 1.1570  
Sq. Foot Cost: \$ 168.92

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	168	0.70	118
DEK	DECK/ENTRANCE	248	0.10	25
UFF	UPPER FLR FIN	1084	1.00	1084
FFF	FST FLR FIN	1404	1.00	1404
BMG	BASEMENT	512	0.20	102
BSMT	BSMT	892	0.15	134
CTH	CATHEDRAL	320	0.10	32
ENT	ENTRY WAY	21	0.10	2
GLA:	2,488	4,649		2,901


2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 490,037  
Year Built: 2002  
Condition For Age: GOOD    14 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 14 %  
Building Value: \$ 421,400





PICTURE



OWNER

**GORDON, SARAH DYAR**  
GORDON, EDWARD JOHN  
14 FLAG COURT  
AUBURN, NH 03032

TAXABLE DISTRICTS

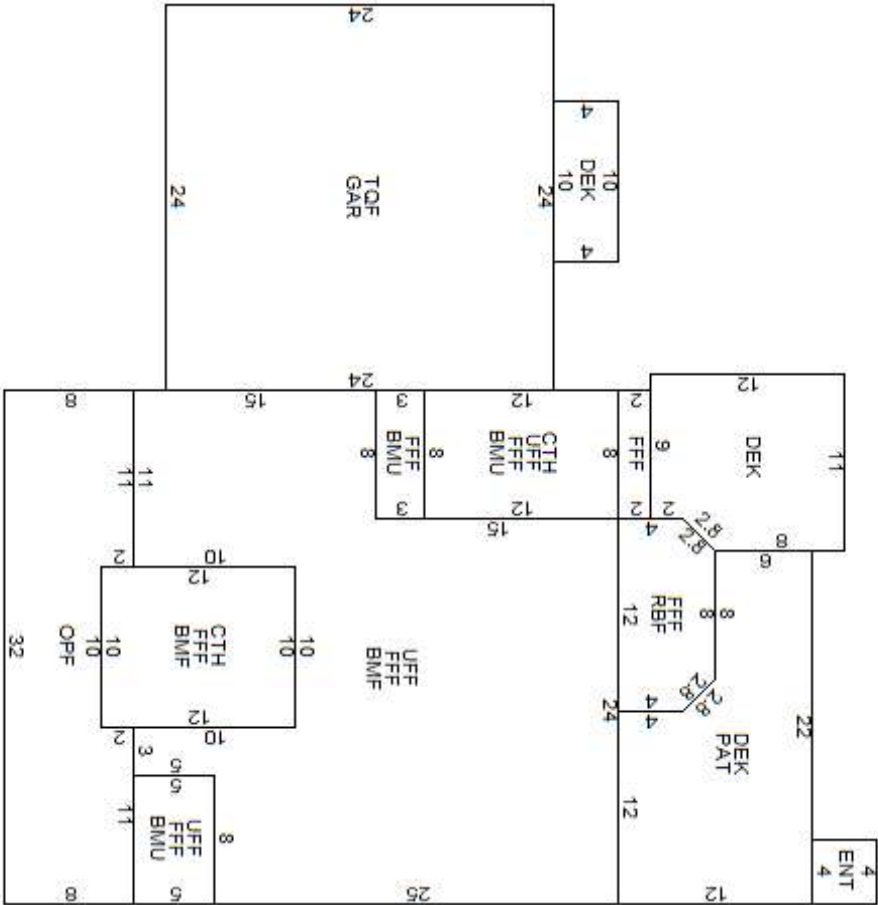
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
08/19/15	15-395	REMODEL	INCLUDES ELECTRICAL AT

BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: GAS/EA DUCTED  
Bedrooms: 3    Baths: 2.5    Fixtures: 9  
Extra Kitchens:    Fireplaces:     
A/C: Yes    100.00 %    Generators: 1  
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 0.9629    Base Rate: RSA 146.00  
Bldg. Rate: 1.2003  
Sq. Foot Cost: \$ 175.25



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
BMF	BSMNT FINISHED	820	0.30 246
UFF	UPPER FLR FIN	836	1.00 836
BMU	BSMNT	160	0.15 24
DEK	DECK/ENTRANCE	372	0.10 37
PAT	PATIO	206	0.10 21
ENT	ENTRY WAY	16	0.10 2
RBF	RAISED BSMNT	68	0.75 51
TQF	3/4 STRY FIN	576	0.75 432
GAR	GARAGE	576	0.45 259
OPF	OPEN PORCH	236	0.25 59
CTH	CATHEDRAL	216	0.10 22
FFF	FST FLR FIN	1064	1.00 1064
GLA:	2,332	5,146	3,053

2023 BASE YEAR BUILDING VALUATION		
Market Cost New:		\$ 535,038
Year Built:		2002
Condition For Age:	GOOD	14 %
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		14 %
Building Value:		\$ 460,100

OWNER INFORMATION				SALES HISTORY				PICTURE	
CAMPAGNONE, LAUREEN MOQUIN, DANA 351 CHESTER ROAD  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				06/12/2023	6487	2876	Q 1	700,000	CARPENTER, MICHAEL F.
				07/18/2018	5930	2506	Q 1	385,733	SEAVEY, RALPH M.
LISTING HISTORY				NOTES					
06/26/23	LMHC			TAN; BUSINESS RMS CUSTOM FABRICATION;SHED-M STO CONTAINER;					
06/15/16	DMVM			1/10 TALKED W/HO SON REFUSED MEAS; INT EST; WALKOUT BSMT;					
01/27/16	INSP	MARKED FOR INSPECTION		TOF=DORMER EST 28'; COMPOSITE/VINYL LOOKNG ROOF W/SHINGLE					
03/26/12	DMPR			LOOK PATTERN, HI QUAL; 6/16 NOH;P/U PAT:DNPU STO CONT:DNPU					
01/26/10	JBVX			CANVAS SHED; 2.5 BATHS PER M.LS. **2.93 AC PER MAP AND M.LS; 04/21					
01/11/10	INSP	MARKED FOR INSPECTION		NEW SEPTIC NVC; 04/21; CORR ACREAGE PER DEED;					
07/19/05	DMRL								
04/23/03	LTRL								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes	
GARAGE-1 STY	273	21	x 13	119	30.00	200	19,492	ATT/FINSHD RM	
GARAGE-1 STY	1,600	40	x 40	70	30.00	200	67,200	HEATED	
GARAGE-1 STY	1,820	70	x 26	69	30.00	200	75,348	HEATED/.5 BATH	
FIREPLACE 1-CUST	1			100	5,000.00	100	5,000		
PATIO	100	10	x 10	220	7.00	80	1,232	UNDER HOT TUB	
							168,300		
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 164,900	\$ 102,100	\$ 143,700	Parcel Total: \$ 410,700					
2022	\$ 164,900	\$ 102,100	\$ 143,700	Parcel Total: \$ 410,700					
2023	\$ 326,200	\$ 168,300	\$ 184,900	Parcel Total: \$ 679,400					

LAND VALUATION


LAST REVALUATION: 2023

Zone: RESIDENTIAL 1 & 2      Minimum Acreage: 2.00      Minimum Frontage: 200      Site: AVERAGE      Driveway: PAVED      Road: PAVED

Land Type      Units      Base Rate      NC      Adj      Site      Road      DWay      Topography      Cond      Ad Valorem      SPI      R      Tax Value      Notes

1F RES	2,000 ac	190,000	E	100	100	100	100	95 --	MILD	100	180,500	0	N	180,500
1F RES	0.930 ac	x 5,000	X	100				95 --	MILD	100	4,400	0	N	4,400
<b>2.930 ac</b>														
<b>184,900</b>														

PICTURE



OWNER

CAMPAGNONE, LAUREEN  
MOQUIN, DANA  
351 CHESTER ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/06/11	11-255	DEMOLITION	PER NH DES REGULATION

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE  
Roof: GABLE OR HIP/HIGH QUALITY COM  
Ext: WOOD SHINGLE  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 3    Baths: 2.5    Fixtures: 10  
Extra Kitchens:    Fireplaces:  
A/C: No    Generators:  
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 1.0686    Base Rate: RSA 146.00  
Bldg. Rate: 1.3195  
Sq. Foot Cost: \$ 192.65

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1248	1.00	1248
CTH	CATHEDRAL	384	0.10	38
CRL	CRAWL SPACE	192	0.05	10
TOF	3/4 STRY FIN	672	0.75	504
DEK	DECK/ENTRANCE	456	0.10	46
BMU	BSMNT	1056	0.15	158
OPF	OPEN PORCH	144	0.25	36
GLA:	1,752	4,152		2,040

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 393,006

Year Built: 1971

Condition For Age: VERY GOOD    17 %

Physical:

Functional:


Economic:

Temporary:

Total Depreciation: 17 %

Building Value: \$ 326,200

OWNER INFORMATION				SALES HISTORY				PICTURE			
JIMINO, MATTHEW  8 LEDGEWOOD DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor			
				08/05/2022	6429	1728	Q 1	789,000 FONDA, JEREMY D.			
				01/09/2017	5789	2200	Q 1	479,933 GAGNON, JEAN M.,			
LISTING HISTORY				NOTES							
09/29/22	DMVM	GREEN;SUB-DIV D-37065;3/17 ALL INFO FROM H/O (MRS) DNVI; 3/18; NOH; PU GEN; 9/22 ALL INFO FROM H/O (MR)DNVI;CORNER LOT;REMOVED DEK & P/U PAT;WTR FALL NEXT TO PAT & RETAINING WALL=COND;									
03/12/18	DMPR										
03/16/17	DMVM										
05/03/16	DMPR										
02/17/16	DMPL										
01/27/16	INSP	MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION											
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SADDLE HILL		1				100	5,000.00	100	5,000		
FIREPLACE 1-STAND		1				100	3,000.00	100	3,000 GAS		
PATIO		910		1 x 910		78	7.00	150	7,453 EST/SHAPE		
									15,500		
AUBURN ASSESSING OFFICE											
MUNICIPAL SOFTWARE BY AVITAR											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2021	\$ 346,400		\$ 8,000		\$ 154,100		Parcel Total: \$ 508,500				
2022	\$ 349,200		\$ 15,500		\$ 154,100		Parcel Total: \$ 518,800				
2023	\$ 608,700		\$ 15,500		\$ 204,400		Parcel Total: \$ 828,600				
LAND VALUATION											
Zone: RESIDENTIAL 1 & 2    Minimum Acreage: 2.00    Minimum Frontage: 200    Site: AVERAGE    Driveway: PAVED    Road: PAVED											
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
1F RES	0.810 ac	179,300	G	120	100	100	95 -- MILD	100	204,400	0 N	204,400
0.810 ac											204,400
LAST REVALUATION: 2023											



OWNER			TAXABLE DISTRICTS	
<b>JIMINO, MATTHEW</b>			<b>District</b>	<b>Percentage</b>
8 LEDGEWOOD DRIVE AUBURN, NH 03032				

PERMITS			
Date	Permit ID	Permit Type	Notes
04/18/17	17-127	SHED	
10/19/15	15-551	NEW HOME	SUBCONTRACTORS TO SEC

**Model:** 2.00 STORY FRAME COLONIAL  
**Roof:** GABLE OR HIP/ASPHALT  
**Ext:** VINYL SIDING/ABOVE AVG  
**Int:** DRYWALL  
**Floor:** HARDWOOD/CARPET  
**Heat:** GAS/EA DUCTED  
**Bedrooms:** 4    **Baths:** 2.5    **Fixtures:** 11  
**Extra Kitchens:**    **Fireplaces:**    **Generators:** 1  
**A/C:** Yes    **100.00 %**  
**Quality:** A3 AVG+30  
**Com. Wall:**  
**Size Adj:** 0.9319    **Base Rate:** RSA 146.00  
**Base Rate:** 1.2822  
**Sq. Foot Cost:** \$ 187.20


BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	576	0.75	432
GAR	GARAGE	576	0.45	259
HSF	1/2 STRY FIN	384	0.50	192
FFF	FST FLR FIN	1468	1.00	1468
BMU	BSMNT	1468	0.15	220
UFF	UPPER FLR FIN	984	1.00	984
CTH	CATHEDRAL	100	0.10	10
ENT	ENTRY WAY	81	0.10	8
<b>GLA:</b>	<b>3,076</b>	<b>5,637</b>		<b>3,573</b>

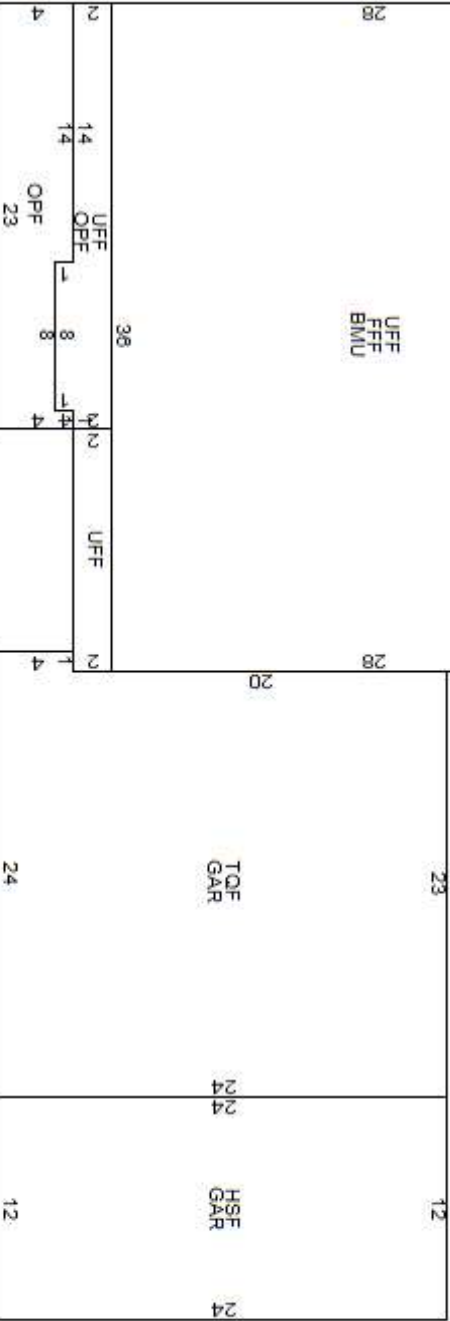
2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	<b>\$ 668,866</b>
Year Built:	<b>2015</b>
Condition For Age:	<b>GOOD      9 %</b>
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	<b>9 %</b>
Building Value:	<b>\$ 608,700</b>

OWNER INFORMATION				SALES HISTORY				PICTURE	
MADER, HEIDI R. MADER, JEFFREY T. 54 SADDLE HILL DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor	
				11/08/2022	6451	1009	Q 1	780,000 FLORENZANO, PETER M.	
				10/08/2015	5661	0216	Q 1	432,900 JMJ PROPERTIES, LLC	
LISTING HISTORY				NOTES					
01/17/23	DMVM	SALES		GRN;SUB-DIV D-37065;2/16 P/U NEW HSE;W.O.B/N.O.H; 1/23; ALL INFO FROM HO (MRS) DNVI; NOTHING INCLUDED IN SALE; EXT=GD; CUSTOM CABS W/ISLAND/GRANITE, SS APPL/HW FLRS; 1 GRANITE BATH-MODERN BTHS/LNDRY ROOM; IRRIGATION SYS & FENCED YARD;					
02/17/16	DMVM								
01/27/16	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	AUBURN ASSESSING OFFICE	
SADDLE HILL	1			100	5,000.00	100	5,000		
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000 GAS		
				8,000					
								PARCEL TOTAL TAXABLE VALUE	
Year	Building	Features	Land						
2021	\$ 331,400	\$ 8,000	\$ 157,500						
				Parcel Total: \$ 496,900					
2022	\$ 331,400	\$ 8,000	\$ 157,500						
				Parcel Total: \$ 496,900					
2023	\$ 567,300	\$ 8,000	\$ 216,800						
				Parcel Total: \$ 792,100					
LAND VALUATION				LAST REVALUATION: 2023					
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: GOOD Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	0.870 ac	181,100	G	120	105	100	95 -- MILD	100	216,800 0 N 216,800 IRRIG SYSTEM
				0.870 ac		216,800			



		<b>OWNER</b> <b>MADER, HEIDI R.</b> MADER, JEFFREY T. 54 SADDLE HILL DRIVE AUBURN, NH 03032		<b>TAXABLE DISTRICTS</b> <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td colspan="2"> </td> </tr> </table>		District	Percentage		
District	Percentage								
<b>PERMITS</b>									
<b>Date</b>	<b>Permit ID</b>	<b>Permit Type</b>	<b>Notes</b>						
06/02/15	15-186	NEW HOME	SUBCONTRACTORS TO SEC						
<b>BUILDING DETAILS</b> Model: 2.00 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/CARPET Heat: GAS/FA DUCTED Bedrooms: 4      Baths: 2.5      Fixtures: Extra Kitchens:      Fireplaces: A/C: Yes      100.00 %      Generators: 1 Quality: A3 AVG+30 Com. Wall: Size Adj: 0.9441      Base Rate: RSA 146.00 Bldg. Rate: 1.2750 Sq. Foot Cost: \$ 186.14									


BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	288	0.50	144
GAR	GARAGE	844	0.45	380
TOF	3/4 STRY FIN	556	0.75	417
UFF	UPPER FLR FIN	1088	1.00	1088
FFF	FST FLR FIN	1092	1.00	1092
BMU	BSMNT	1008	0.15	151
RBU	RAISED BSMNT	84	0.25	21
DEK	DECK/ENTRANCE	214	0.10	21
OPF	OPEN PORCH	138	0.25	35
GLA: 2,741		5,312		3,349

		<b>2023 BASE YEAR BUILDING VALUATION</b> Market Cost New: \$ 623,383 Year Built: 2015 Condition For Age: GOOD      9 % Physical: Functional: Economic: Temporary: Total Depreciation: 9 % Building Value: \$ 567,300	
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OWNER INFORMATION				SALES HISTORY				PICTURE	
RODGERS, DANA A., TRUSTEE RODGERS, DIANA S., TRUSTEE 233 BUNKER HILL RD  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor	
				05/13/2022 6407 1788 Q1				680,000 NYE, DAVID N.	
				09/14/2004 4362 1082 U V 39				NYE DAVID & ETHEL	
				05/25/2004 4298 2204 U V 39				NYE DAVID & ETHEL	
LISTING HISTORY				NOTES					
01/25/23 DMPM				GREY, ADDED ATU OVER OPF=2 SHED DORMERS;9/22 N.O.H.;ADDED GEN (24KW) & FIN AREA OVER BARN & DEK ATT;REMOVE SHEDS, POOL; OFFICE OVER BARN=COND;1/23 P/U BMF;VUD BSMT ONLY/2ND KIT=F.MICA/OAK CABINETS HAS GAS STOVE HOOK UP; CUSTOM CHERRY CABS/SS APPL					
09/29/22 DMVM									
02/15/22 DMPM									
06/15/16 DMVM									
01/27/16 INSP									
07/29/11 DMVM									
06/15/11 INSP				MARKED FOR INSPECTION					
12/03/04 DSPL									
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
BARN-1STY/LOFT		1,224	34 x 36		73	22.00	200	39,315 HEATED/BTH/FIN	
FIREPLACE 1-STAND		1			100	3,000.00	100	3,000	
DECK		120	10 x 12		193	7.00	100	1,621 ATT TO BARN	
		43,900							
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 222,200	\$ 14,900		\$ 141,400		Parcel Total: \$ 378,500			
2022	\$ 228,800	\$ 32,800		\$ 141,400		Parcel Total: \$ 403,000			
2023	\$ 437,100	\$ 43,900		\$ 190,600		Parcel Total: \$ 671,600			
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography		
1F RES	2.000 ac	190,000	E	100	105	100	95 -- MILD		
1F RES	0.231 ac	x 5,000	X	100			95 -- MILD		
		2.231 ac						190,600	
								190,600	
LAST REVALUATION: 2023									
Site: GOOD Driveway: PAVED Road: PAVED									
Tax Value Notes									
189,500									
1,100									
190,600									

PICTURE



OWNER

**RODGERS, DANA A., TRUSTEE**  
RODGERS, DIANA S., TRUSTEE  
233 BUNKER HILL RD  
AUBURN, NH 03032

TAXABLE DISTRICTS

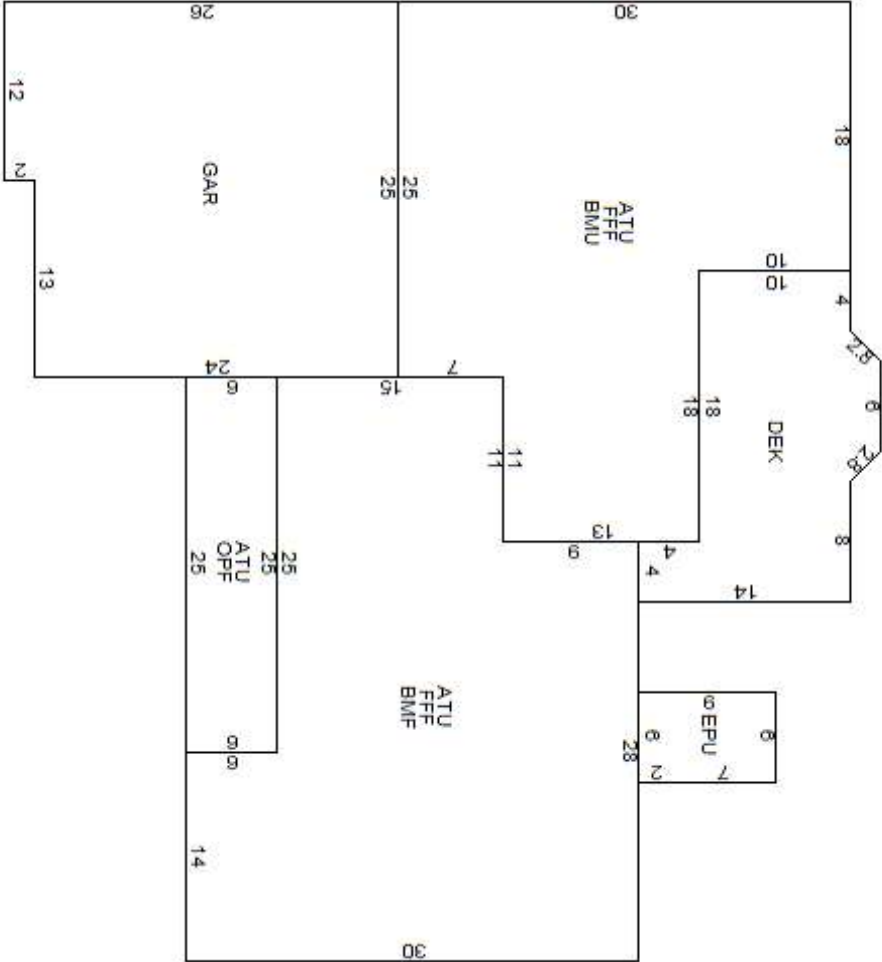
District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
12/16/21	21-712	SHED	
05/20/04	04-165	NEW BUILDING	3 BDRM-2 CAR GARAGE-24

BUILDING DETAILS

Model: 1.50 STORY FRAME RANCH  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: HARD TILE/HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 3    Baths: 3.0    Fixtures:  
Extra Kitchens: 1    Fireplaces:  
A/C: No    Generators: 1  
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 0.9912    Base Rate: RSA 146.00  
Bldg. Rate: 1.2482  
Sq. Foot Cost: \$ 182.24




BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPU	COVERED	54	0.35	19
ATU	ATTIC	1894	0.10	189
OPF	OPEN PORCH	150	0.25	38
DEK	DECK/ENTRANCE	252	0.10	25
GAR	GARAGE	624	0.45	281
FFF	FST FLR FIN	1744	1.00	1744
BMF	BSMNT FINISHED	921	0.30	276
BMU	BSMNT	823	0.15	123
GLA:	1,744	6,462		2,695

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 491,137
Year Built:	2004
Condition For Age:	VERY GOOD
Physical:	11 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	11 %
Building Value:	\$ 437,100

OWNER INFORMATION				SALES HISTORY				PICTURE	
SAHNI, SANJEEV SINGH				Date	Book	Page	Type	Price	Grantor
SAHNI, SANDHYA				03/31/2023	6474	2918	Q1	1,100,000	FELIX, JESSICA C.
93 COLEMAN ROAD				11/01/2011	5257	686	U144		EATON JESSICA
AUBURN, NH 03032				10/21/2004	4381	2368	U V 38	125,000	ESPANA BUILDING
LISTING HISTORY				NOTES					
05/08/23 DMVM VERIF SALES				WHITE;4/09 PU SHED & LEAN TO/VLT CEILING-CHGD BDRM & BTHRM					
03/22/21 DMPM				COUNT, FLRING TYPE, HSF TO HSU/CORRECTED SKETCH/DNPU					
06/14/16 DMVM				ATTIC-PULL DOWN STAIRS-BACK UP GENERATOR;3/21 P/U					
01/27/16 INSP MARKED FOR INSPECTION				OPF(SCREENED) & P/U PVD DRWY; 5/23; ALL INFO FROM HO (MR)					
04/08/09 DMP L				NOTHING INCL IN SALE; PU OPF;					
03/29/05 DSPM									
11/10/04 DWP									
10/28/02 CMRL									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1			100		3,000.00	100	3,000	
SHED-WOOD	192	12 x 16		143		10.00	100	2,746	
LEAN-TO	64	4 x 16		310		4.00	100	794 ATT TO SHED	
								6,500	
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 339,900	\$ 6,500		\$ 259,400					
		Parcel Total: \$ 605,800							
2022	\$ 339,900	\$ 6,500		\$ 259,400					
		Parcel Total: \$ 605,800							
2023	\$ 689,000	\$ 6,500		\$ 373,900					
		Parcel Total: \$ 1,069,400							
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: GOOD Driveway: PAVED Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2,000 ac	190,000	G	120	105	100	100	100 -- LEVEL	100
1F RES	13,000 ac	x 5,000	X	98				95 -- MILD	100
VIEW		MOUNTAINS AND WATER, WIDE, TOP 50, DISTANT							100
	15,000 ac								373,900
									373,900



**OWNER**

**SAHNI, SANJEEV SINGH**  
SAHNI, SANDHYA  
93 COLEMAN ROAD  
AUBURN, NH 03032

**TAXABLE DISTRICTS**

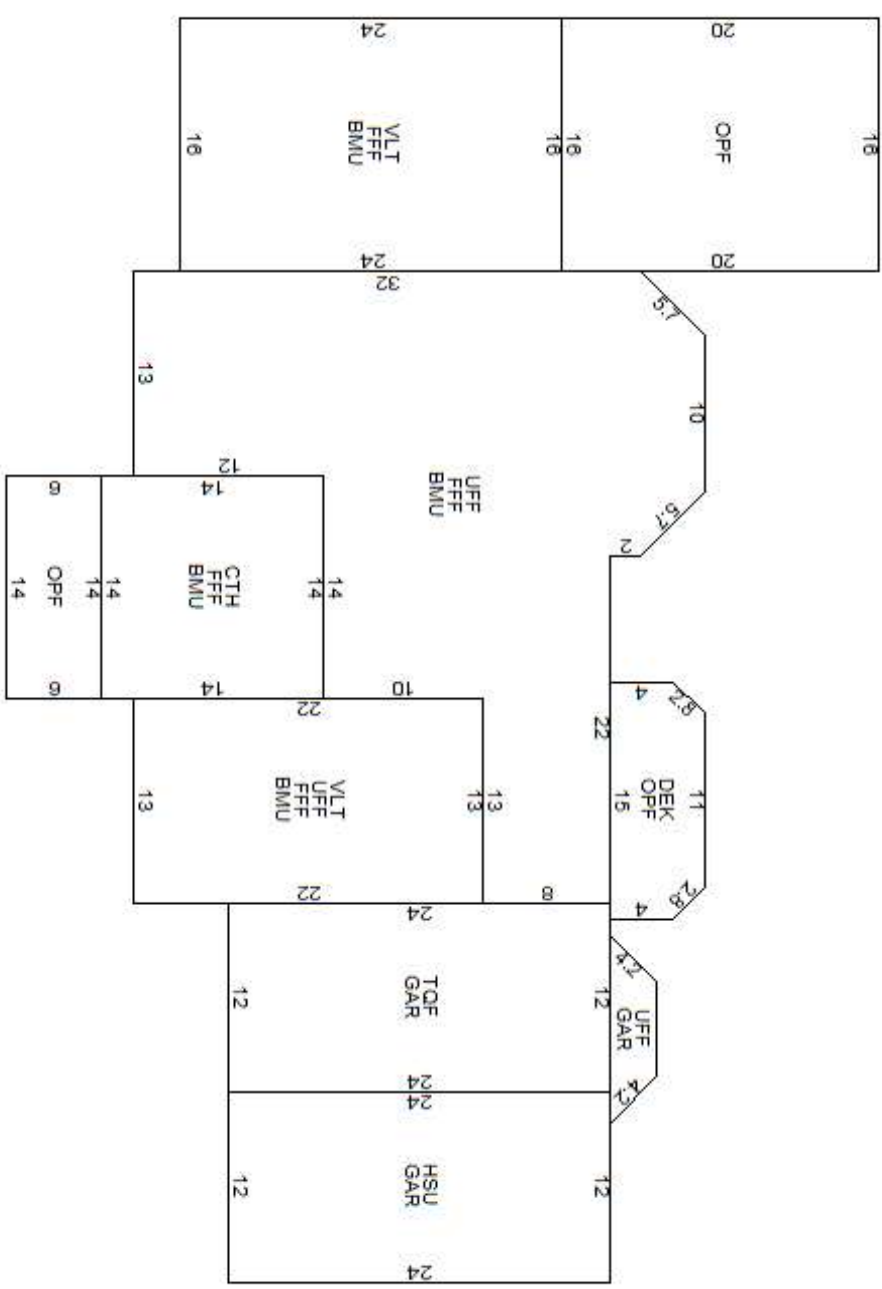
District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes
04/27/20	20-206	PORCH	ELECTRICAL PERMIT SEP 2
09/11/08	08-211	SHED	STRUCTURE ONLY

**BUILDING DETAILS**

Model: **2.00 STORY FRAME COLONIAL**  
Roof: **GABLE OR HIP/ASPHALT**  
Ext: **VINYL SIDING**  
Int: **DRYWALL**  
Floor: **PINE/SOFT WD/CARPET**  
Heat: **OIL/FA DUCTED**  
Bedrooms: **3**      Baths: **2.5**      Fixtures: **9**  
Extra Kitchens:      Fireplaces:      Generators: **1**  
A/C: **Yes**      **100.00 %**  
Quality: **A4 EXC**  
Com. Wall:  
Size Adj: **0.9198**      Base Rate: **RSA 146.00**  
Bldg. Rate: **1.3855**  
Sq. Foot Cost: **\$ 202.28**



**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
HSU	1/2 STRY UNFIN	288	0.15	43
GAR	GARAGE	603	0.45	271
OPF	OPEN PORCH	490	0.25	123
DEK	DECK/ENTRANCE	86	0.10	9
UFF	UPPER FLR FIN	1151	1.00	1151
UFF	FST FLR FIN	1704	1.00	1704
BMU	BSMNT	1704	0.15	256
CTH	CATHEDRAL	196	0.10	20
VLT	VAULTED	670	0.05	34
TQF	3/4 STRY FIN	288	0.75	216
<b>GLA:</b>	<b>3,071</b>	<b>7,180</b>		<b>3,827</b>

**2023 BASE YEAR BUILDING VALUATION**

Market Cost New: **\$ 774,126**  
Year Built: **2004**  
Condition For Age: **VERY GOOD**      **11 %**  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: **11 %**  
Building Value: **\$ 689,000**

OWNER INFORMATION				SALES HISTORY				PICTURE	
GELINAS, KRISTIN MARIE WARD, BRIAN WILSON 80 JUNIPER CIRCLE  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor	
				02/16/2023	6468	315	Q1	795,000 TEUFEL, JASON G.	
				08/16/2021	6316	687	U115	689,933 JMJ PROPERTIES, LLC	
LISTING HISTORY				NOTES					
04/28/23	DMVR	GRN;NEW VACANT PACEL PER SUB OF PARCEL 8-25; NC; 3/21 P/U NEW							
02/11/22	DMPM	HSE;HSE IS SHELL;2/22 N.O.H./HSE IS 100% COMPL'D;ABV AVG							
03/19/21	DMVL	SIDING=VINYL SHAKES;4/23 NOH, NO ADDTL INFO							
03/18/20	DMVM								
06/05/17	JRSR	PLAN #39022							
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
LONG POND WOODS	1		100	5,000.00	100	5,000			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000 GAS			
				8,000					
				AUBURN ASSESSING OFFICE					
				PARCEL TOTAL TAXABLE VALUE					
Year	Building		Features		Land				
2021	\$ 146,600		\$ 8,000		\$ 157,100		Parcel Total: \$ 311,700		
2022	\$ 338,900		\$ 8,000		\$ 165,300		Parcel Total: \$ 512,200		
2023	\$ 580,200		\$ 8,000		\$ 211,800		Parcel Total: \$ 800,000		
LAND VALUATION				LAST REVALUATION: 2023					
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	1.150 ac	185,750	G	120	100	100	95 -- MILD	100	211,800
				1.150 ac				211,800	
								211,800	





OWNER INFORMATION				SALES HISTORY				PICTURE	
BELOUS, DIMITRIY  42 COPLEY COURT  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor	
				06/24/2022	6418	1500	Q 1	780,000 BARBER, ROSS F.	
				08/05/2013	5467	1075	U 116	413,800 CHESTER HILL LLC	
LISTING HISTORY				NOTES					
06/26/23 JDHC 09/29/22 DMVM 03/22/21 DMPE 06/10/16 DMVM 01/27/16 INSP 03/28/14 DMPM 04/03/13 DMPL				BLUE; ILSLEY HILL SUBDIVISION; GEO THERMO;EST INT:6/16 NOH;EST FLR OVER GAR IS UNFIN; 3 BDROMS & NO FIREPL; 9/22 N.O.H.;SOME INFO FROM LISTING;ABV AVG SIDING=VINYL SHAKES;					
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
ILLSLEY HILLS	1			100		5,000			
FIREPLACE 1-STAND	1			100		3,000			
SHED-WOOD	192	12 x 16		143		2,746			
								10,700	
								AUBURN ASSESSING OFFICE	
								PARCEL TOTAL TAXABLE VALUE	
Year	Building		Features		Land				
2021	\$ 297,300				\$ 10,700		\$ 162,100		
					Parcel Total:		\$ 470,100		
2022	\$ 311,300				\$ 10,700		\$ 162,100		
					Parcel Total:		\$ 484,100		
2023	\$ 554,500				\$ 10,700		\$ 218,500		
					Parcel Total:		\$ 783,700		
LAND VALUATION								LAST REVALUATION: 2023	
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00				Site: AVERAGE	
Land Type				Minimum Frontage: 200				Driveway: PAVED	
				Units	Base Rate	NC	Adj	Site	Road
								DWay	Topography
									Cond
								Ad Valorem	SPI
								R	Tax Value
									Notes
1F RES				0.730 ac	176,900	H	130	100	100
								95 --	MILD
									100
								218,500	
								0	N
									218,500
									218,500



BELOUS, DIMITRIY				District	Percentage
42 COPLEY COURT					
AUBURN, NH 03032					
PERMITS					
Date	Permit ID	Permit Type	Notes		
08/19/20	20-504	ALTERATION	ELECTRICAL PERMIT SEP 4		
07/29/20	20-464	SHED	LOCATION AS DEPICTED C		
02/27/13	13-114	NEW HOME	SUBCONTRACTORS TO SE		

Model:	2.00 STORY FRAME COLONIAL		
Roof:	GABLE OR HIP/ASPHALT		
Ext:	VINYL SIDING/ABOVE AVG		
Int:	DRYWALL		
Floor:	HARDWOOD		
Heat:	ELECTRIC/HEAT PUMP		
Bedrooms:	4	Baths:	3.5
Extra Kitchens:		Fireplaces:	
A/C:	Yes	100.00 %	Generators:
Quality:	A3 AVG+30		
Com. Wall:			
Size Adj:	0.9545	Base Rate:	RS A 146.00
		Bldg. Rate:	1.3133
Sq. Foot Cost:			\$ 191.74


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2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 609,350
Year Built:	2013
Condition For Age:	GOOD
Physical:	9 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	9 %
Building Value:	\$ 554,500



OWNER INFORMATION				SALES HISTORY				PICTURE	
OURADA, JOSEPH OURADA, CHRISTY 338 BUNKER HILL ROAD  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				09/02/2022	6436	1654	Q 1	450,000	JOYCE, CRAIG MICHAEL
				06/15/2016	5723	1867	Q 1	205,000	LAUGHTERS, JACQUELYN
				06/15/2016	5723	1867	Q 1	205,000	LAUGHTERS, JACQUELYN
				06/15/2016	5723	1867	Q 1	205,000	LAUGHTERS, JACQUELYN
				02/10/2016	5691	1355	U 181	1	LIBBY, TODD ESTATE
LISTING HISTORY				NOTES					
01/17/23 DMVM SALES				WHITE; 2015 NEW SIDING, ROOF & WINDOWS; 10/16 HSE GUTTED AFTER 4/1/16; 3/17 INT HAS BEEN RENOV'D, UPDATED SOME ELECT & PLUMBING (NEW BTHS & KIT GRANITE; CUSTOM WD CABINETS W/ISLAND, TILE BLACKSPLASH; HARDWOOD FLRS & KNOTTY PINE CEILING; A RECOND; 3/21 ADDED GEN; 1/23; NOH; PU AC=MINI SPLITS; NEWER ROOF & GAR DOOR; EXT=V,GD;					
03/24/21 DMPR									
03/17/17 DMPL									
10/05/16 DMCL									
06/16/16 DMVM									
01/27/16 INSP MARKED FOR INSPECTION									
03/27/14 DMPR									
04/01/13 DMPR									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000		
SHED-WOOD	576	32 x 18		88	10.00	10	507		
SHED-WOOD	144	18 x 8		171	10.00	50	1,231 UNDER OPF		
							4,700		
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 158,600		\$ 4,700						
		Parcel Total:	\$ 133,300						
2022	\$ 158,600		\$ 4,700						
		Parcel Total:	\$ 296,600						
2023	\$ 312,300		\$ 4,700						
		Parcel Total:	\$ 174,100						
			\$ 491,100						
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2				Minimum Average: 2.00					
				Minimum Frontage: 200					
				Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2.000 ac	190,000	E	100	100	100	100	90 -- ROLLING	100
1F RES	0.031 ac	x 5,000	X	100				90 -- ROLLING	100
VIEW		HILLS, NARROW, TOP 25, CLOSE OR NEAR							100
	2.031 ac								174,100
									174,100

PICTURE



OWNER

OURADA, JOSEPH  
OURADA, CHRISTY  
338 BUNKER HILL ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
06/30/16	16-360	REMODEL	SUBCONTRACTORS TO SEC

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL/PLASTERED  
Floor: HARDWOOD/HARD TILE  
Heat: OIL/STEAM  
Bedrooms: 3    Baths: 2.0    Fixtures: 6  
Extra Kitchens:    Fireplaces:     
A/C: Yes    100.00 %    Generators: 1  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 1.0335    Base Rate: RSA 146.00  
Bldg. Rate: 1.1810  
Sq. Foot Cost: \$ 172.42

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE	440	0.45	198
TQF	3/4 STRY FIN	720	0.75	540
FFF	FST FLR FIN	1154	1.00	1154
BMU	BSMNT	1510	0.15	227
VLT	VAULTED	336	0.05	17
OPF	OPEN PORCH	452	0.25	113
SLB	SLB	84	0.00	0
ATU	ATTIC	440	0.10	44
GLA:	1,694	5,136		2,293

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 395,359

Year Built: 1935

Condition For Age: VERY GOOD    21 %

Physical:

Functional:

Economic:


Temporary:

Total Depreciation: 21 %

Building Value: \$ 312,300

OWNER INFORMATION				SALES HISTORY				PICTURE	
MULDOON, KELLY A GEISLER, JUDITH A 362 BUNKER HILL ROAD  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor	
				06/30/2023	6492	0310	Q 1	550,000 LAQUERRE, CINDY A.	
				11/01/2007	4858	1072	Q 1	261,000 FRARY, CLINTON C & JAC	
				05/20/2002	3772	2129	Q 1	239,900 PETERSON	
LISTING HISTORY				NOTES					
10/06/16	DMCL			WHT: 30' DORMER BK OF HSE OVER GAR & TOF/FF/CRL;8/11 1 BEDRM					
06/16/16	DMVM			HAS PLYWOOD FLR'ING, SUMP PUMP=NO WATER PROBLEMS;6/16 NOH;N/C					
01/27/16	INSP	MARKED FOR INSPECTION		TO EXT;10/16 NEW ROOF IN 2016 & NEW FURN IN 2014;REMODELED IN THE					
08/01/11	DMVL			1990'S;DRT FLR IN 8X24 BSMT;CORIAN C.TOPS W/WD CABINETS IN KIT;2/23					
06/15/11	INSP	MARKED FOR INSPECTION		FOR SALE AP \$525,000					
06/24/05	DMRM								
10/10/02	CMRL								
EXTRA FEATURES VALUATION									
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 162,200		\$ 3,000		\$ 153,600		Parcel Total: \$ 318,800		
2022	\$ 162,200		\$ 3,000		\$ 153,600		Parcel Total: \$ 318,800		
2023	\$ 275,600		\$ 3,000		\$ 196,900		Parcel Total: \$ 475,500		
LAND VALUATION									
LAST REVALUATION: 2023									
Zone: RESIDENTIAL 1 & 2    Minimum Acreage: 2.00    Minimum Frontage: 200    Site: GOOD    Driveway: PAVED    Road: PAVED									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	1.500 ac	187,500	E	100	105	100	100 -- LEVEL	100	196,900    0 N    196,900
	1.500 ac								196,900

PICTURE



OWNER

MULDOON, KELLY A  
GEISLER, JUDITH A  
362 BUNKER HILL ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.75 STORY FRAME NEW ENGLND  
Roof: GABLE OR HIP/ASPHALT  
Ext: CLAP BOARD  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 4    Baths: 1.5    Fixtures: 5  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 1.0345    Base Rate: RSA 146.00  
Bldg. Rate: 1.1801  
Sq. Foot Cost: \$ 172.29

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	200	0.50	100
BMU	BSMNT	752	0.15	113
CRL	CRAWL SPACE	120	0.05	6
OPF	OPEN PORCH	30	0.25	8
FFF	FST FLR FIN	872	1.00	872
TQF	3/4 STRY FIN	1200	0.75	900
GAR	GARAGE	528	0.45	238
DEK	DECK/ENTRANCE	480	0.10	48
GLA:	1,872	4,182		2,285

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 393,683

Year Built: 1850

Condition For Age: VERY GOOD    30 %

Physical:

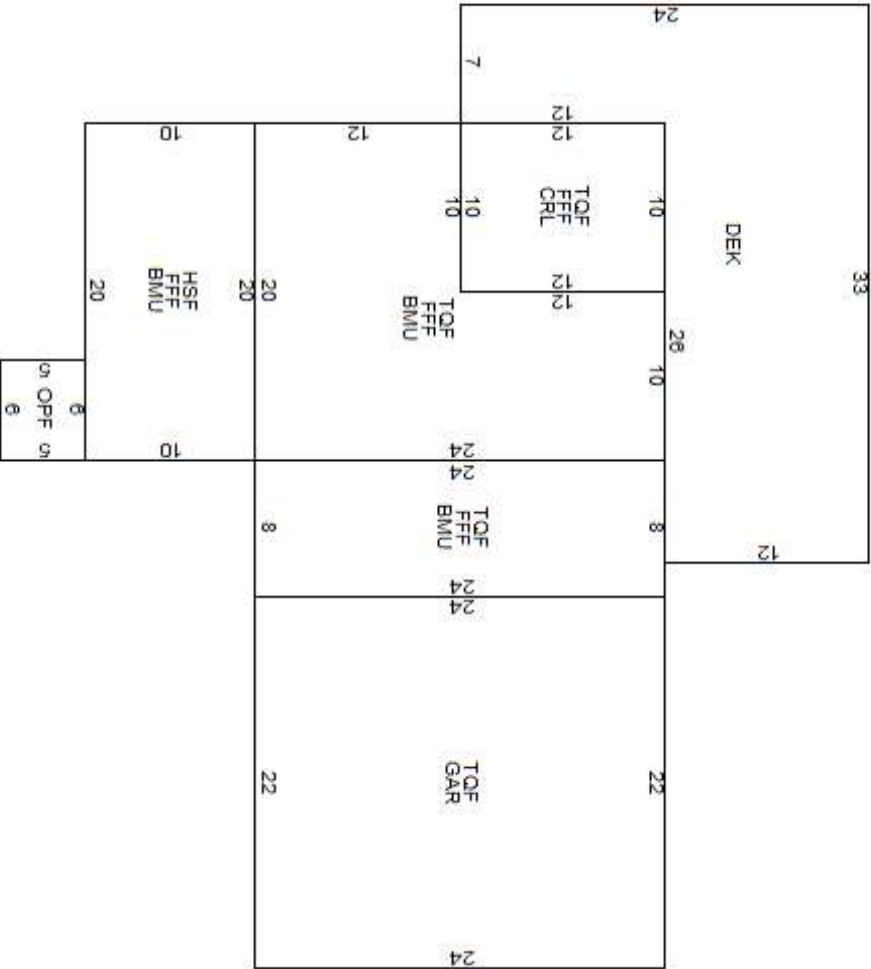
Functional:

Economic:

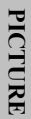
Temporary:

Total Depreciation: 30 %

Building Value: \$ 275,600



OWNER INFORMATION				SALES HISTORY				PICTURE				
PARKER, BRITNEY NICOLE PARKER, SETH WAYNE 92 FREEDOM LANE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor			
				06/08/2022	6414	819	Q 1	1,100,000	LIBERTY WOODS, LLC			
LISTING HISTORY				NOTES								
06/27/23 JDHN DMVR SALES 01/17/23 DMVR SALES 02/14/22 DMVL 03/26/21 DMVL 07/25/16 JRSR				TAN;NEW PARCEL CREATED FROM SUB OF 8-42; PARCEL AC = 6.78; 2/22 P/U NEW HSE;ABOVE AVG SIDING=VINYL SHAKES;QUARTZ/WD CABINETS W/ISLAND IN KIT & TILE BACKSPLASH;BTH=QUARTZ CTOPS; 1/23; NOH; NC TO EXT; CORRD ROAD;								
EXTRA FEATURES VALUATION												
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes						
FIREPLACE 1-CUST	1											
PATIO	324	18 x 18	109	5,000.00 7.00	100 100	5,000 GAS/STONE 2,472 EST/SNOW  7,500						
MUNICIPAL SOFTWARE BY AVITAR												
AUBURN ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features		Land								
2021	\$ 0	\$ 0		\$ 148,700 Parcel Total: \$ 148,700								
2022	\$ 428,500	\$ 7,500		\$ 189,500 Parcel Total: \$ 625,500								
2023	\$ 760,900	\$ 7,500		\$ 257,400 Parcel Total: \$ 1,025,800								
LAND VALUATION												
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED												
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
1F RES	2,000 ac	190,000	H	130	100	100	100	95 -- MILD	100	234,700	0 N	234,700
1F RES	4,780 ac	x 5,000	X	100				95 -- MILD	100	22,700	0 N	22,700
6,780 ac											257,400	257,400

**OWNER**

## TAXABLE DISTRICTS

## BUILDING DETAILS

**PARKER, BRITNEY NICOLE**  
PARKER, SETH WAYNE  
92 FREEDOM LANE  
AUBURN, NH 03032

District	Percentage
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## PERMITS

Date	Permit ID	Permit Type	Notes
03/24/21	21-132	NEW HOME	SUBCONTRACTORS TO SEE

Model: 1.75 STORY FRAME CONVENTNL

Roof: **GABLE OR HIP/ASPHALT**

Ext: VINYL SIDING/ABOVE AVG

Int: **DRYWALL**

Floor: **HARDWOOD/CARPET**

Heat: GAS/FA DUCTED

Bedrooms: **4**      Baths: **2.5**      Fixtures: **10**

Extra Kitchens:      Fireplaces:

A/C: Yes	100.00 %	Generators:
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Quality: **A4 EXC**

Com. Wall:

Size Adj: **0.9153**      Base Rate: **RSA 146.00**

Bldg. Rate: **1.3661**

Sq. Foot Cost: **\$ 199.45**

## BUILDING SUB AREA DETAILS

ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	96	0.25
GAR	GARAGE	926	0.45
TQF	3/4 STRY FIN	926	0.75
VLIT	VAULTED	256	0.05
FFF	FST FLR FIN	1806	1.00
CTH	CATHEDRAL	462	0.10
UFF	UPPER FLR FIN	660	1.00
BMU	BSMNT	1806	0.15
ENT	ENTRY WAY	9	0.10
GLA:	3,161	6,947	3,933

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 784,437

**Year Built:** **2021**

Condition For Age: **AVERAGE 3 %**

Physical:

Functional:

Economic:

Temporary:

**Total Depreciation: 3 %**


**Building Value:** **\$ 760,900**



OWNER INFORMATION				SALES HISTORY				PICTURE	
BATTISTELLI, KEVIN NESSRALLA, ABDU C. 98 FREEDOM LANE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				05/17/2022 6408 1686 Q1 1,137,533 LIBERTY WOODS, LLC					
LISTING HISTORY				NOTES					
04/10/23	DMPM	TAN;NEW PARCEL CREATED FROM SUB OF 8-42; PARCEL AC = 4.23; 2/22 P/U							
09/29/22	DMVM	NEW HSE;3/22 HSE NEEDS CARPET IN 2 BDRM;EST WILL BE FIN BY							
03/24/22	DMPL	4/1/22;QUARTZ/WD CABINETS W/ISLAND IN KIT& TILE							
02/14/22	DMVL	BACKSPLASH;BTHS;9/22 ALL INFO FROM H/O (MR) DNVI OVER DORMER &							
07/25/16	JRSR	OPF= S SEAM ROOF;ADDED RETAINING WALL;4/23 RECK 2024 FOR POOL TO BE FIN;							
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-CUST	1			100	5,000.00	100	5,000 STONE		
PATIO	396	18 x 22		100	7.00	100	2,772 EST/SNOW		
POOL-INGRND-VINYL	512	16 x 32		91	28.00	20	2,609 SHELL ONLY		
10,400									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 0	\$ 0		\$ 140,200					
				Parcel Total: \$ 140,200					
2022	\$ 489,500	\$ 7,800		\$ 190,200					
				Parcel Total: \$ 687,500					
2023	\$ 868,700	\$ 10,400		\$ 245,300					
				Parcel Total: \$ 1,124,400					
MUNICIPAL SOFTWARE BY AVITAR									
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	2.000 ac	190,000	H	130	100	100	95 -- MILD	100	234,700 0 N 234,700
1F RES	2.230 ac	x 5,000	X	100			95 -- MILD	100	10,600 0 N 10,600
4.230 ac 245,300 245,300									
LAST REVALUATION: 2023									



PICTURE



OWNER

BATTISTELLI, KEVIN  
NESSRALLA, ABDU C.  
98 FREEDOM LANE  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

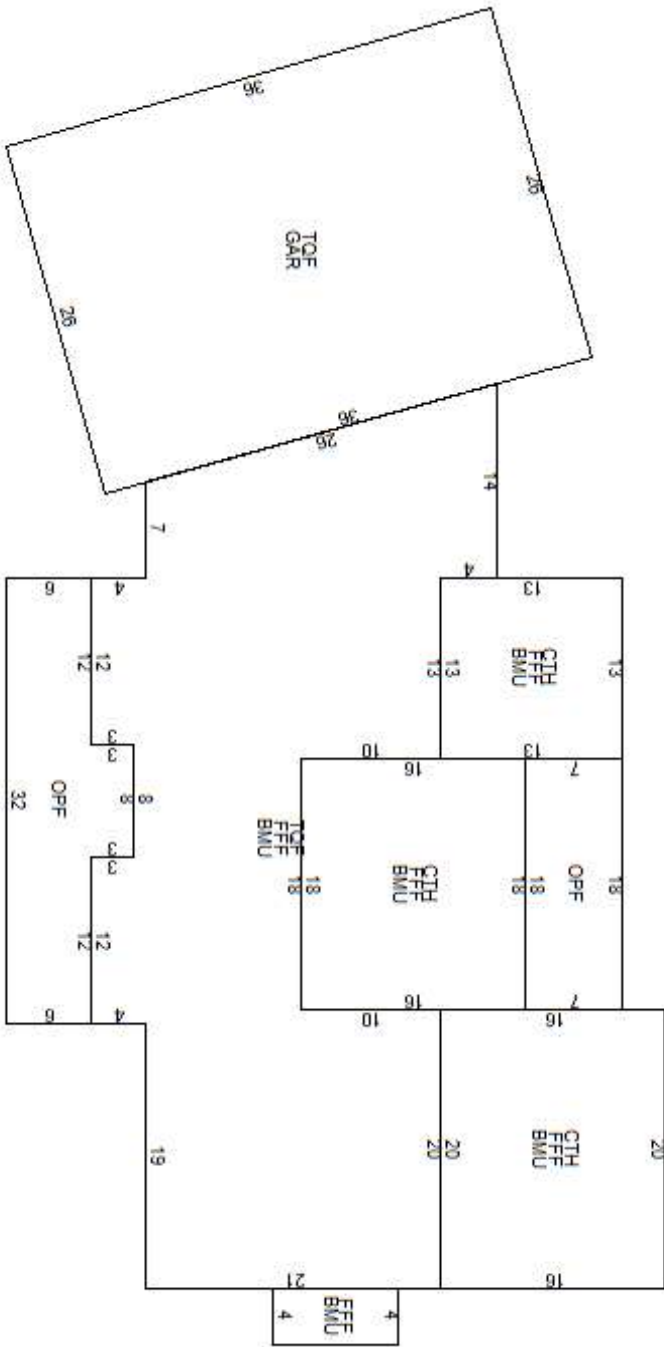
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
06/23/21	21-339	NEW HOME	SUBCONTRACTORS TO SEC

BUILDING DETAILS


Model: 1.75 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING/STONE VENEER  
Int: DRYWALL  
Floor: HARDWOOD/CARPET  
Heat: GAS/EA DUCTED  
Bedrooms: 3      Baths: 2.5      Fixtures: 11  
Extra Kitchens:      Fireplaces:      Generators:      A/C: Yes      100.00 %  
Quality: A4 EXC  
Com. Wall:  
Size Adj: 0.8909      Base Rate: RSA 146.00  
Bldg. Rate: 1.3297  
Sq. Foot Cost: \$ 194.14



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
CTH	CATHEDRAL	777	0.10 78
GAR	GARAGE	936	0.45 421
OPF	OPEN PORCH	342	0.25 86
TOF	3/4 STRY FIN	2194	0.75 1646
FFF	FST FLR FIN	2071	1.00 2071
BMU	BSMNT	2071	0.15 311
GLA:	3,717	8,391	4,613
2023 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 895,568	
Year Built:		2021	
Condition For Age:		AVERAGE 3 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		3 %	
Building Value:		\$ 868,700	



OWNER INFORMATION			SALES HISTORY					PICTURE	
BATTISTELLI FAMILY REVOCABLE TRU			Date	Book	Page	Type	Price	Grantor	
BATTISTELLI, ERIC C & HEIDI R TRUSTEES			05/15/2023	6482	1359	U138	1	COMPOS, HEIDI	
23 DONALD DRIVE			06/27/2022	6418	2618	Q1	725,000	WAITE, REBECCA-LYNN C.	
AUBURN, NH 03032			05/21/2015	5619	2074	Q1	402,500	BAKER KARI L	
			12/17/2010	5177	943	Q1	409,800	MAVERICK DEVELOPMENT	
LISTING HISTORY			NOTES						
09/29/22 DMVM			CRM: 2/16 CORR'D IN DATA;P/U SHED & A/C & CTH.F.MICA C.TOPS W/W/D						
03/22/21 DMPR			CABINETS IN KIT & BTH;LADDER ACCESS TO ATTIC DNP;5/16 NOH;P/U						
05/24/16 DMVM			SHED, A/C & ENLARGED DEK;3/21 INFO FROM H/O DNV;RADON AIR						
02/18/16 DMVL			SYS;REMODELED KIT GRANITE/W/D CABINETS W/ISLAND & BMF;CORRD						
01/27/16 INSP			SHED SIZE;BMF MEAS FROM PERMIT;9/22 N.O.H.;N/C TO EXT; 5/23; CK 24						
04/02/13 DMPR			FOR SOLAR;						
12/07/11 DMVM			DV SALES						
04/26/11 DMPM									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
FIREPLACE 1-STAND	1			100		3,000.00	100	3,000	
SHED-WOOD	216	18 x 12	134	10.00	100	2,894		5,900	



**OWNER**

**BATTISTELLI FAMILY REVOCABLE**  
BATTISTELLI, ERIC C & HEIDI R TRUSTEES  
23 DONALD DRIVE  
AUBURN, NH 03032

**TAXABLE DISTRICTS**

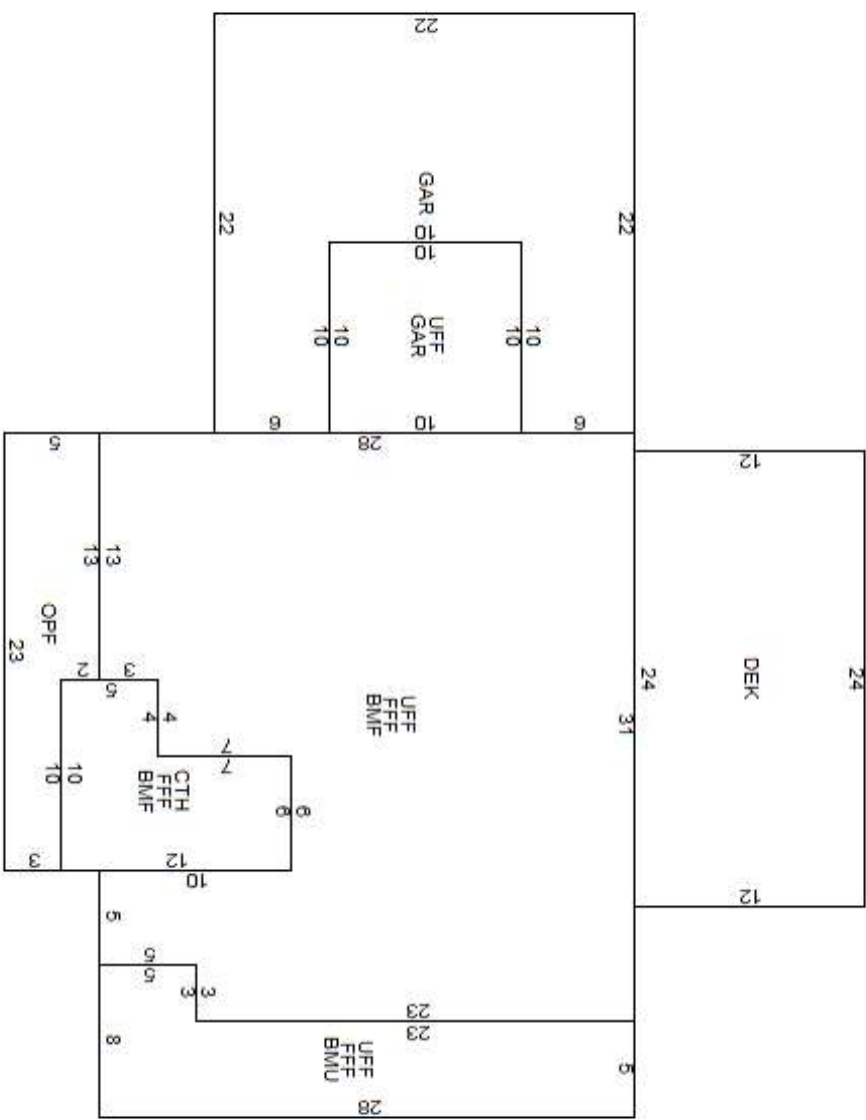
District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes
03/26/20	20-143	ALTERATION	SUBCONTRACTORS TO SEC
08/05/15	15-353	DECK	
03/18/10	10-046	NEW HOME	ALL FEES PAID, SUBCONTI

**BUILDING DETAILS**

Model: **2.00 STORY FRAME COLONIAL**  
Roof: **GABLE OR HIP/ASPHALT**  
Ext: **VINYL SIDING**  
Int: **DRYWALL**  
Floor: **HARDWOOD**  
Heat: **GAS/EA DUCTED**  
Bedrooms: **3**      Baths: **2.5**      Fixtures: **10**  
Extra Kitchens:      Fireplaces:      Generators:      A/C: **Yes**      **100.00 %**  
Quality: **A3 AVG+30**  
Com. Wall:      Base Rate: **RSA 146.00**  
Size Adj: **0.9972**      Bldg. Rate: **1.3213**  
Sq. Foot Cost: **\$ 192.90**



**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	95	0.25	24
DEK	DECK/ENTRANCE	288	0.10	29
CTH	CATHEDRAL	92	0.10	9
FFF	FST FLR FIN	1028	1.00	1028
BSM	BSMNT FINISHED	873	0.30	262
GAR	GARAGE	484	0.45	218
UFF	UPPER FLR FIN	1036	1.00	1036
BMU	BSMNT	155	0.15	23
GLA:	<b>2,064</b>	<b>4,051</b>		<b>2,629</b>

**2023 BASE YEAR BUILDING VALUATION**


Market Cost New:	<b>\$ 507,134</b>
Year Built:	<b>2010</b>
Condition For Age:	<b>GOOD</b>
Physical:	<b>11 %</b>
Functional:	
Economic:	
Temporary:	
Total Depreciation:	<b>11 %</b>
Building Value:	<b>\$ 451,300</b>

OWNER INFORMATION				SALES HISTORY				PICTURE	
WHITTUM, TIMOTHY J. WHITTUM, HAYLEY-LOUISE G. 33 POND VIEW DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				06/24/2022	6418	435	Q 1	665,000	MORRISON, KEMBLE D.
LISTING HISTORY				NOTES					
09/29/22 DMVM 03/28/19 DMPM 02/18/16 DMVL 01/27/16 INSP 07/01/09 DMVM 03/04/09 INSP 11/09/05 DMCL 03/29/05 DSPR				TAN; SPIRAL STAIRCASE/ATF FINISHED, NO FLOORING; INT & EXT=GOOD;QUARTZ W/W/D;CORRD ADDTN;NEW SEPTIC IN 2015;3/19 P/U SHED & ENLARGED DEK;9/22 ALL INFO FROM H/O (MRS) DNV1 REMODELED KIT IN 2020;  MARKED FOR INSPECTION  MARKED FOR INSPECTION					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	112	14 x 8	203	10.00	60	1,364 NEXT TO DRWY			
SHED-WOOD	112	8 x 14	203	10.00	100	2,274			
						3,600			
AUBURN ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 229,400		\$ 3,600		\$ 163,000		Parcel Total: \$ 396,000		
2022	\$ 229,400		\$ 3,600		\$ 163,000		Parcel Total: \$ 396,000		
2023	\$ 408,000		\$ 3,600		\$ 228,300		Parcel Total: \$ 639,900		
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R
1F RES	2.000 ac	190,000 G	120	105	100	100	95 -- MILD	100	227,400
1F RES	0.179 ac	x 5,000 X	100				100 -- LEVEL	100	900
						228,300		228,300	
LAST REVALUATION: 2023									
Site: GOOD Driveway: PAVED Road: PAVED									



OWNER INFORMATION			SALES HISTORY					PICTURE	
CUNNINGHAM, LEYNA CUNNINGHAM, JOSEPH 124 POND VIEW DRIVE  AUBURN, NH 03032			Date	Book	Page	Type	Price	Grantor	
			04/14/2023	6476	2859	Q 1	790,000	BELAIR, STEVEN M., 1 BELAIR, STEVEN M. BELAIR, SANDRA M	
			08/26/2019	6029	0661	U 1 38			
			12/29/2011	5275	1441	U 1 54			
			09/19/2001	3644	2314	Q 1	205,000	RAYMOND	
LISTING HISTORY			NOTES						
06/09/16 DMVM 01/27/16 INSP MARKED FOR INSPECTION 04/27/11 DMPM 01/13/10 JBPE CK UC ONLY; 04/08/09 DMPR 01/04/08 KCPM 04/09/07 KCPR 01/12/07 KCPR			GRN; UFF OVER GAR=UC HSE INT FRAMED,SUBFLR,CEIL; EXT WALL IS FIBER CEMENT; BACKUP GEN;6/16 NOH;N/C TO EXT;						
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000		
SHED-WOOD	256	16 x 16	123	10.00	100	3,149			
				6,100					
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 284,700	\$ 6,100	\$ 155,000						
		Parcel Total:	\$ 445,800						
2022	\$ 284,700	\$ 6,100	\$ 155,000						
		Parcel Total:	\$ 445,800						
2023	\$ 499,100	\$ 6,100	\$ 217,000						
		Parcel Total:	\$ 722,200						
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2			Minimum Acreage: 2.00			Minimum Frontage: 200			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	
1F RES	2.000 ac	190,000	G	120	100	100	100	95 -- MILD	
1F RES	0.093 ac	x 5,000	X	100				85 -- MODERATE	
						100	100		
								216,600	
								400	
								0 N	
								216,600	
								400	
								0 N	
								217,000	
								217,000	
LAST REVALUATION: 2023									
Site: AVERAGE Driveway: PAVED Road: PAVED									

PICTURE



OWNER

CUNNINGHAM, LEYNA  
CUNNINGHAM, JOSEPH  
124 POND VIEW DRIVE  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/20/10	10-105	DECK	
06/16/08	08-120	RENEWAL	
11/30/04	04-545	GARAGE	GARAGE ADDITION, BREEZING GARAGE, 26 X 44 GARAGE, 10 X 20 BI
08/29/03	03-261	SHED	SHED

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: CEMENT CLAPBOARD  
Int: DRYWALL  
Floor: HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 3    Baths: 1.5    Fixtures: 5  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators: 1  
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 0.9226    Base Rate: RSA 146.00  
Bldg. Rate: 1.1067  
Sq. Foot Cost: \$ 161.57

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1226	1.00	1226
CRL	CRAWL SPACE	290	0.05	15
TQF	3/4 STRY FIN	1786	0.75	1340
BMU	BSMNT	936	0.15	140
OPF	OPEN PORCH	132	0.25	33
DEK	DECK/ENTRANCE	410	0.10	41
ENT	ENTRY WAY	16	0.10	2
GAR	GARAGE	1144	0.45	515
UFF	UPPER FLR FIN	416	1.00	416
HSF	1/2 STRY FIN	78	0.50	39
GLA:	3,021	6,434		3,767


2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 608,634  
Year Built: 1985  
Condition For Age: GOOD    18 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 18 %  
Building Value: \$ 499,100

OWNER INFORMATION				SALES HISTORY				PICTURE		
SPARKS, DILLON REILLY, ERIN 22 STAR CIRCLE  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor		
				05/02/2022	6404	832	Q 1	450,000 WOOLLES, III, RONALD H.		
				10/18/2021	6342	1509	U 1 38	1 WOOLLES, III, RONALD H.		
				10/12/2018	5953	2906	Q 1	282,000 PRYOR, DONALD L.		
LISTING HISTORY				NOTES						
09/30/22	DMVM				BRN; INT=EST; 10/07/NOH:11/07 NEW ROOF '03;BSMT LEAKS IN HEAVY RAIN FROM CRACK IN FOUNDATION;7/19 H/O BUSY NO INFO & DNV;N/C TO EXT;WELL MAINT;EXT=GOOD;9/22 N.O.H.;N/C TO EXT; 4/23 NEW CARPETS & PAINT; K&B ORIG; KIT=OAK/FORMICA; PER MLS;					
07/19/19	DMVM									
02/22/19	INSP	MARKED FOR INSPECTION								
07/22/14	DMVM									
07/16/14	INSP	MARKED FOR INSPECTION								
01/21/10	DMVM									
01/11/10	INSP	MARKED FOR INSPECTION								
11/26/07	DMCL									
EXTRA FEATURES VALUATION										
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes		
SHED-WOOD		144		12 x 12	171	10.00	60	1,477		
								1,500		
AUBURN ASSESSING OFFICE										
MUNICIPAL SOFTWARE BY AVITAR										
PARCEL TOTAL TAXABLE VALUE										
Year	Building		Features		Land					
2021	\$ 128,100				\$ 1,500 \$ 147,100					
					Parcel Total: \$ 276,700					
2022	\$ 128,100				\$ 1,500 \$ 147,100					
					Parcel Total: \$ 276,700					
2023	\$ 225,400				\$ 1,500 \$ 188,900					
					Parcel Total: \$ 415,800					
LAND VALUATION										
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	
1F RES	2.000 ac	190,000	F	110	100	100	95	95 -- MILD	100	
1F RES	0.066 ac	x 5,000	X	100				95 -- MILD	100	
								188,900		
								300		
								0 N		
								188,600		
								300		
								188,900		
LAST REVALUATION: 2023										



PICTURE



OWNER

SPARKS, DILLON  
REILLY, ERIN  
22 STAR CIRCLE  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: PREFAB WD PNL/T111  
Int: DRYWALL  
Floor: CARPET/LAMINATE/VINYL  
Heat: OIL/HOT WATER  
Bedrooms: 4    Baths: 2.0    Fixtures: 6  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A1 AVG+10  
Com. Wall:     
Size Adj: 1.1449    Base Rate: RSA 146.00  
Bldg. Rate: 1.1725  
Sq. Foot Cost: \$ 171.18

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	816	0.75	612
FFF	FST FLR FIN	896	1.00	896
BMU	BSMNT	896	0.15	134
ENT	ENTRY WAY	37	0.10	4
GLA:	1,508	2,645		1,646

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 281,762  
Year Built: 1983  
Condition For Age: GOOD    20 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 20 %  
Building Value: \$ 225,400



OWNER INFORMATION				SALES HISTORY				PICTURE	
VILLAGE AT MT. MINER, LLC  16 HIGH STREET, SUITE #3  MANCHESTER, NH 03101				Date	Book	Page	Type	Price	Grantor
				06/22/2023	6490	0061	Q 1	725,000	BOOR, II, JOHN RAYMOND
				02/19/2021	6239	1567	Q 1	650,000	VILLAGE AT MT. MINER,
LISTING HISTORY				NOTES					
02/16/22	DMPM			BLUE; 3/20 P/U CONDO;4/21 ALL INFO FROM H/O (MR) DNVJ;HSE IS 100%;2/22 N.O.H./P/U GEN & OPF; MLS SHOWS NO FIN BMT=RMVD; 5/23 FOR SALE AP\$824,900					
04/02/21	DMPM								
03/23/20	DMVM								
03/26/19	DMVL								
02/22/19	INSP		MARKED FOR INSPECTION						
04/01/18	LMSL								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	AUBURN ASSESSING OFFICE	
VILLAGE AT MT MINOR	1			100	240,000.00	100	240,000		
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000 GAS		
							243,000		
LAND VALUATION								LAST REVALUATION: 2023	
Zone: RESIDENTIAL 1 & 2	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: GOOD Driveway: PAVED Road: PAVED						
Land Type 1F RES	Neighborhood: 1		Cond	Ad Valorem	SPI	R	Tax Value	Notes	
0 ac									



**OWNER**  
**VILLAGE AT MT. MINER, LLC**  
16 HIGH STREET, SUITE #3  
MANCHESTER, NH 03101

**TAXABLE DISTRICTS**  

District	Percentage

**PERMITS**  

Date	Permit ID	Permit Type	Notes
01/08/20	20-007	NEW HOME	SUBCONTRACTORS TO SEC

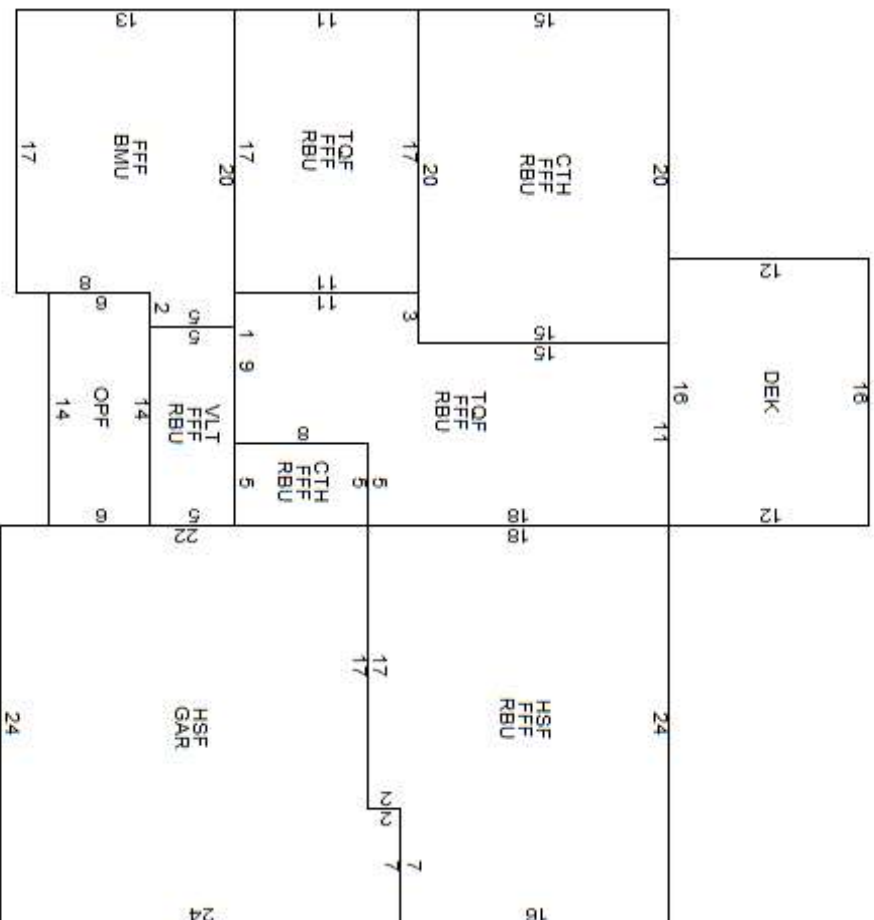
**BUILDING DETAILS**  
Model: 1.50 STORY FRAME CONVENTNL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING/ABOVE AVG  
Int: DRYWALL  
Floor: HARDWOOD/HARD TILE  
Heat: GAS/EA DUCTED  
Bedrooms: 3      Baths: 2.5      Fixtures:  
Extra Kitchens:      Fireplaces:  
A/C: Yes      100.00 %      Generators: 1  
Quality: A3 AVG+30  
Com. Wall:  
Size Adj: 0.9651      Base Rate: RCD 146.00  
Bldg. Rate: 1.3415  
Sq. Foot Cost: \$ 195.85

**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
RBU	RAISED BSMNT	1284	0.25	321
GAR	GARAGE	542	0.45	244
TOF	3/4 STRY FIN	466	0.75	350
CTH	CATHEDRAL	340	0.10	34
BMU	BSMT	231	0.15	35
VLТ	VAULTED	60	0.05	3
DEK	DECK/ENTRANCE	192	0.10	19
OPF	OPEN PORCH	84	0.25	21
FFF	FST FLR FIN	1515	1.00	1515
HSF	1/2 STRY FIN	960	0.50	480
<b>GLA: 2,345</b>		<b>5,674</b>		<b>3,022</b>

**2023 BASE YEAR BUILDING VALUATION**

Market Cost New:	<b>\$ 591,859</b>
Year Built:	<b>2020</b>
Condition For Age:	<b>AVERAGE</b>
Physical:	<b>5 %</b>
Functional:	
Economic:	
Temporary:	
Total Depreciation:	<b>5 %</b>
Building Value:	<b>\$ 562,300</b>




OWNER INFORMATION				SALES HISTORY				PICTURE	
HESS, MICHAEL D & BARBARA L TRUST HESS, MICHAEL D & BARBARA L TRUSTEE 7 SUNRISE CIRCLE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				11/04/2022	6414	1098	Q 1	821,000	VILLAGE AT MT. MINER,
LISTING HISTORY				NOTES					
01/30/23 DMPR 02/16/22 DMVL 04/02/21 DMVL 03/26/19 DMVL 02/22/19 INSP 04/01/18 LMSL				BLUE:UPDATE AMENITY COND TO 100 WHEN DEVELOPED; 2/22 P/U HSE;ABOVE AVG SIDING=VINYL PANELS;1/23 HSE IS 100% COMPL'D PER H/O;P/U GEN & REMOVED UC;GEN 14KW; 4/23 PU CARPET FLR; ADD FIX COUNT PER MLS;					
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 0	\$ 56,300	\$ 0	Parcel Total: \$ 56,300					
2022	\$ 304,500	\$ 228,000	\$ 0	Parcel Total: \$ 532,500					
2023	\$ 565,100	\$ 243,000	\$ 0	Parcel Total: \$ 808,100					
LAND VALUATION									
LAST REVALUATION: 2023									
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200									
Land Type 1F RES Neighborhood: 1 Cond Ad Valorem SPI R Tax Value Notes									
0 ac									



OWNER INFORMATION				SALES HISTORY				PICTURE	
LITZERMAN, STEPHANIE LITZERMAN, MARK R. 126 HARVARD AVENUE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				09/29/2022	6442	2471	Q 1	788,933	LOVE, JAMES F.
				11/26/2019	6061	293	Q 1	573,000	VILLAGE AT MT. MINER,
LISTING HISTORY				NOTES					
01/16/23	DMVR			BRN: 3/18; LAND CLEARED; 3/19 P/U NEW HSE; ABOVE AVG SIDING= VINYL PANELS; WOB; ROUGH PLUMB FOR A (3) FIX BTH IN RBU; 3/20 H/O STATED HSE IS 100% COMPLD; 4/21 P/U GEN; 1/23; NOH; NC TO EXT; STONE WALKWAY, LIGHT POST; 4/23 CORR FIX COUNT, PU CARPET PER MLS;					
04/02/21	DMPR								
03/23/20	DMPR								
03/26/19	DMVL								
02/22/19	INSP	MARKED FOR INSPECTION							
03/23/18	DMVL								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
VILLAGE AT MT MINOR	1		100	240,000.00	100	240,000			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	GAS		
						243,000			
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 323,200	\$ 228,000	\$ 0						
		Parcel Total:	\$ 551,200						
2022	\$ 323,200	\$ 228,000	\$ 0						
		Parcel Total:	\$ 551,200						
2023	\$ 542,200	\$ 243,000	\$ 0						
		Parcel Total:	\$ 785,200						
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2    Minimum Acreage: 2.00    Minimum Frontage: 200    Site: GOOD    Driveway: PAVED    Road: PAVED									
Land Type 1F RES		Neighborhood: 1		Cond	Ad Valorem	SPI	R	Tax Value	Notes
0 ac									

PICTURE



OWNER

LITZERMAN, STEPHANIE  
LITZERMAN, MARK R.  
126 HARVARD AVENUE  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

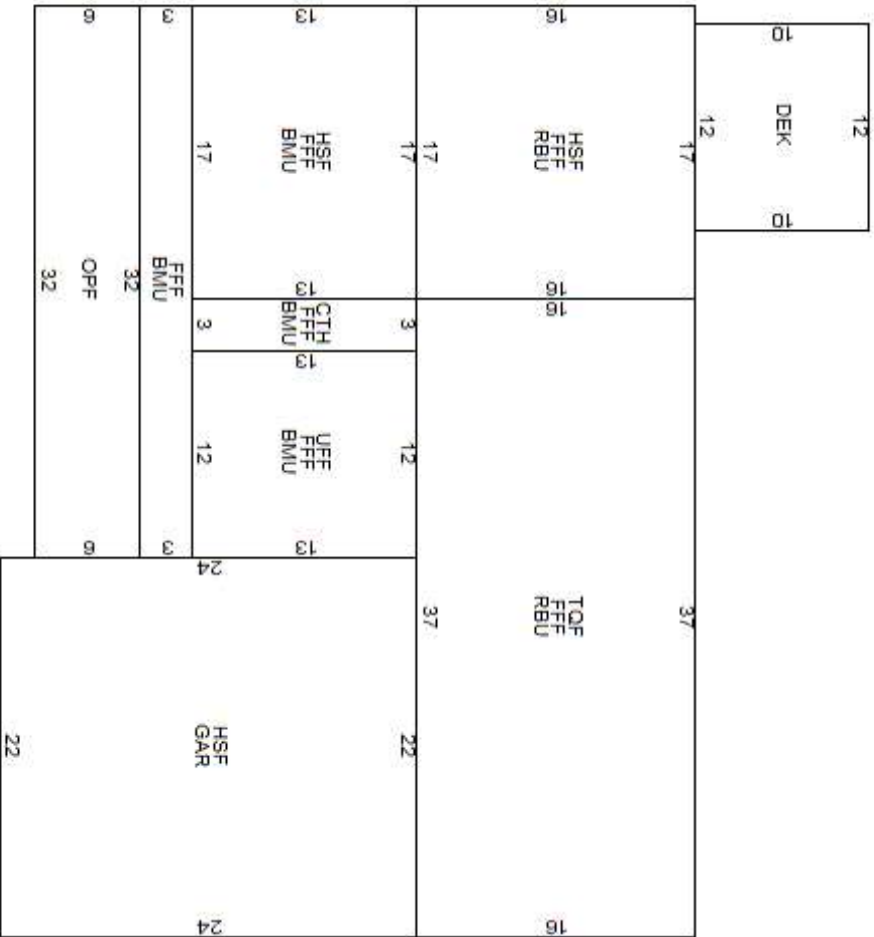
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
02/28/19	19-058	NEW HOME	
12/21/17	17-708	NEW HOME	SUBCONTRACTORS TO SEC

BUILDING DETAILS

Model: 1.75 STORY FRAME CONVENTNL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING/ABOVE AVG  
Int: DRYWALL  
Floor: HARDWOOD/CARPET  
Heat: GAS/EA DUCTED  
Bedrooms: 3    Baths: 2.5    Fixtures: 10  
Extra Kitchens:    Fireplaces:     
A/C: Yes    100.00 %    Generators: 1  
Quality: A3 AVG+30  
Com. Wall:  
Size Adj: 0.9609    Base Rate: RCD 146.00  
Bldg. Rate: 1.3099  
Sq. Foot Cost: \$ 191.24




BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
TQF	3/4 STRY FIN	592	0.75 444
FFF	FST FLR FIN	1376	1.00 1376
RBU	RAISED BSMNT	864	0.25 216
HSF	1/2 STRY FIN	1021	0.50 511
GAR	GARAGE	528	0.45 238
UFF	UPPER FLR FIN	156	1.00 156
BMU	BSMNT	512	0.15 77
CTH	CATHEDRAL	39	0.10 4
OPF	OPEN PORCH	192	0.25 48
DEK	DECK/ENTRANCE	120	0.10 12
GLA: 2,487		5,400	3,082

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 589,402
Year Built:	2018
Condition For Age:	AVERAGE
Physical:	8 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	8 %
Building Value:	\$ 542,200

OWNER INFORMATION				SALES HISTORY				PICTURE	
SMITH, DANA SCOTT SMITH, ELENA GRACE 13 TREE LINE DRIVE, UNIT 6  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor	
				07/29/2022	6427	2352	Q 1	875,000 JOHNSTON, DANA A.	
				07/10/2020	6137	1501	U 115	619,933 VILLAGE AT MT. MINER,	
LISTING HISTORY				NOTES					
09/30/22	DMVM			BRN: 3/20 P/U NEW HSE:NOH;W.O.B.;ABOVE AVG SIDING=VINYL PANELS;4/21 ALL INFO FRM H/O (MR) DNV1;9/22 N.O.H.;N/C TO EXT; 4/23 CORR BTH COUNT; HARDTILE IN BTHS; PER MLS					
04/02/21	DMPM								
03/23/20	DMPM								
03/26/19	DMVL								
02/22/19	INSP	MARKED FOR INSPECTION							
07/17/18	LMHC								
04/01/18	LMSL								
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value		Notes	
VILLAGE AT MT MINOR	1		100	240,000.00	100	240,000			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
						243,000			
PARCEL TOTAL TAXABLE VALUE								AUBURN ASSESSING OFFICE	
Year	Building		Features		Land				
2021	\$ 333,800		\$ 228,000		\$ 0		Parcel Total: \$ 561,800		
2022	\$ 333,800		\$ 228,000		\$ 0		Parcel Total: \$ 561,800		
2023	\$ 608,100		\$ 243,000		\$ 0		Parcel Total: \$ 851,100		
LAND VALUATION								LAST REVALUATION: 2023	
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: GOOD Driveway: PAVED Road: PAVED	
Land Type 1F RES				Neighborhood: 1		Cond		Ad Valorem SPI R Tax Value Notes	
				0 ac					



PICTURE



OWNER

SMITH, DANA SCOTT  
SMITH, ELENA GRACE  
13 TREE LINE DRIVE, UNIT 6  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
01/19/21	21-025	ALTERATION	SUBCONTRACTORS TO SEC
04/10/19	19-122	NEW HOME	SUBCONTRACTORS TO SEC

BUILDING DETAILS

Model: 1.50 STORY FRAME CONVENTNL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING/ABOVE AVG  
Int: DRYWALL  
Floor: HARDWOOD/CARPET  
Heat: GAS/FA DUCTED  
Bedrooms: 3    Baths: 3.5    Fixtures:  
Extra Kitchens:    Fireplaces: 13  
A/C: Yes    100.00 %    Generators: 1  
Quality: A3 AVG+30  
Com. Wall:  
Size Adj: 0.9398    Base Rate: RCD 146.00  
Bldg. Rate: 1.2942  
Sq. Foot Cost: \$ 188.95

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	2104	1.00	2104
RBF	RAISED BSMNT	1176	0.75	882
DEK	DECK/ENTRANCE	192	0.10	19
BMU	BSMNT	928	0.15	139
GAR	GARAGE	528	0.45	238
OPF	OPEN PORCH	167	0.25	42
GLA:	2,104	5,095		3,424

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 646,965

Year Built: 2019

Condition For Age: AVERAGE

Physical: 6 %

Functional:

Economic:


Temporary:

Total Depreciation: 6 %

Building Value: \$ 608,100





PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS			
		TYBURSKI, JASON E. TYBURSKI, SHANNON 127 HOOKSETT ROAD  AUBURN, NH 03032	District	Percentage	Model: 2.00 STORY FRAME COLONIAL  Roof: GABLE OR HIP/ASPHALT  Ext: CEDAR/REDWD  Int: DRYWALL  Floor: HARDWOOD/HARD TILE  Heat: GAS/HOT WATER  Bedrooms: 3      Baths: 2.5      Fixtures: 11  Extra Kitchens: 1      Fireplaces: 1  A/C: Yes 100.00 %      Generators: 1  Quality: A5 EXC+10  Com. Wall:  Size Adj: 0.8944      Base Rate: RSA 146.00  Bldg. Rate: 1.4725  Sq. Foot Cost: \$ 214.99			
			PERMITS					
			Date	Permit ID			Permit Type	Notes
			10/20/14	14-500			EXTERIOR ONLY	SUBCONTRACTORS TO SI
			10/09/14	14-488			RENOVATION	ELECTRICAL AND PLUMB
08/25/08	08-192	ADDITION	FIREPLACE FLUE AND OIL					
07/15/08	08-161	ADDITION	LOCATION PER ZBA VARI/					
04/08/04	04-084	ALTERATION	500 GAL UNDERGROUND P					

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
BMG	BASEMENT	875	0.20	175
BMU	BSMNT	624	0.15	94
OPF	OPEN PORCH	331	0.25	83
CTH	CATHEDRAL	987	0.10	99
UFF	UPPER FLR FIN	1516	1.00	1516
FFP	FST FLR FIN	2270	1.00	2270
BMF	BSMNT FINISHED	883	0.30	265
GLA: 3,786		7,486		4,502


2023 BASE YEAR BUILDING VALUATION		
Market Cost New:	\$ 967,885	
Year Built:	1994	
Condition For Age:	EXCELLENT	8 %
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:	8 %	
Building Value:	\$ 890,500	

OWNER INFORMATION					SALES HISTORY					PICTURE	
<b>PURDY FAMILY IRREVOCABLE TRUST</b> SCHWARZ, GRETCHEN W TRUSTEE FARREN, KRISTIN M TRUSTEE 10 LITTLETON ROAD HARVARD, MA 01457					Date	Book	Page	Type	Price	Grantor	
					06/30/2023	6492	0281	Q 1	709,933	CHINBURG DEVELOPMENT	
<b>LISTING HISTORY</b>					<b>NOTES</b>						
04/10/23	DMVL				PHASE I; GRN:4/23 P/U CONDO;NEEDS KIT & FIN PLUMBING & ELECT=85% COMPL'D;ABV AVG SIDING=VINYL SHAKES; 5/23 FOR SALE AP \$709,500						
04/01/23	LMSL										
<b>EXTRA FEATURES VALUATION</b>					<b>MUNICIPAL SOFTWARE BY AVITAR</b>						
					<b>AUBURN ASSESSING OFFICE</b>						
					<b>PARCEL TOTAL TAXABLE VALUE</b>						
					Year	Building	Features	Land			
					2022	\$ 0	\$ 0	\$ 0	Parcel Total: \$ 0		
					2023	\$ 336,500	\$ 236,800	\$ 0	Parcel Total: \$ 573,300		
<b>LAND VALUATION</b>					<b>LAST REVALUATION: 2023</b>						
<b>Zone:</b> RESIDENTIAL 1 & 2 <b>Minimum Acreage:</b> 2.00 <b>Minimum Frontage:</b> 200					<b>Site:</b> <b>Driveway:</b> PAVED <b>Road:</b> PAVED						
<b>Land Type</b> 1F RES <b>Neighborhood:</b> 1					<b>Cond</b> <b>Ad Valorem</b> <b>SPI</b> <b>R</b> <b>Tax Value</b> <b>Notes</b>						



OWNER INFORMATION				SALES HISTORY				PICTURE	
STINN, DEAN EUGENE STINN, TERRI LYN 161 CHESTER TURNPIKE  AUBURN, NH 03302				Date	Book	Page	Type	Price	Grantor
				04/28/2023	3479	2463	Q 1	1,169,000	CHERRY HILL HOMES, INC.
				12/22/2021	6367	1564	U V 21	350,000	SILVA, GERALDINE A.,
LISTING HISTORY				NOTES					
04/11/23	DMVL			GREY;EFF 4/22 NEW LOT PER SUBDIV PL#43105;4/23 P/U HSE;HSE IS COMPL'D;LAST COAT ON FLRING;QUARTZ/WD CABINETS W/ISLAND IN KIT;GEN=22KW;					
04/01/22	LMSL								
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	AUBURN ASSESSING OFFICE	
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	GAS		
							3,000		
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2022	\$ 0		\$ 0		\$ 233		Parcel Total: \$ 233		
2023	\$ 832,600		\$ 3,000		\$ 213,400		Parcel Total: \$ 1,049,000		
LAND VALUATION									
Zone: RURAL Minimum Acreage: 3.00 Minimum Frontage: 300				Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	3.000 ac	195,000	F	110	100	100	100 -- LEVEL	95	203,800
1F RES	2.030 ac	x 5,000	X	100			95 -- MILD	100	9,600
									213,400
5.030 ac									213,400

PICTURE



OWNER

STINN, DEAN EUGENE  
STINN, TERRILYN  
161 CHESTER TURNPIKE  
AUBURN, NH 03302

TAXABLE DISTRICTS

District  
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
07/25/22	22-305	NEW HOME	WITH DIRECT VENT FPL

BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: HARDWOOD  
Heat: GAS/EA DUCTED  
Bedrooms: 4    Baths: 3.5    Fixtures: 13  
Extra Kitchens:    Fireplaces:  
A/C: Yes    100.00 %    Generators: 1  
Quality: A4 EXC  
Com. Wall:  
Size Adj: 0.9070    Base Rate: RSA 146.00  
Bldg. Rate: 1.4053  
Sq. Foot Cost: \$ 205.17

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1798	1.00	1798
FFF	FST FLR FIN	1504	1.00	1504
RBU	RAISED BSMNT	638	0.25	160
CTH	CATHEDRAL	384	0.10	38
OPF	OPEN PORCH	347	0.25	87
BMU	BSMNT	856	0.15	128
GAR	GARAGE	854	0.45	384
TQF	3/4 STRY FIN	56	0.75	42
GLA:	3,344	6,437		4,141


2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 849,609  
Year Built: 2022  
Condition For Age: AVERAGE    2 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 2 %  
Building Value: \$ 832,600

OWNER INFORMATION				SALES HISTORY				PICTURE	
BROOM, GRANT T. BROOM, ALEXANDRA L. 7 CRICKET LANE  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor	
				09/16/2022	6439	1469	Q1	752,500 BROWN, KEVIN T.	
				05/14/2007	4801	2733	U139	BROWN CRISSY	
				10/18/2002	3862	2499	U138	BROWN	
LISTING HISTORY				NOTES					
01/17/23	DMVM			TAN; IGP IS KIDNEY-SHAPED; 8/15 NOH; N/C TO EXT; 4/21 NOH; P/U SHED; 1/23; ALL INFO FROM HO (MRS) DNV; INCLUDED IN SALE- SAUNA, (2) COUCHES & SUNROOM FURNITURE; WELL MAINT; EST POOL, PATIO & 1 SHED DUE TO SNOW/FENCE; PORTABLE SAUNA IN BSMT; PU BMF PER MLS; 4/23 KIT=OAK/GRANITE; HARDTILE IN KIT; CORR BTH & HEAT; PER MLS					
04/05/21	SLPR								
08/25/15	DMVM								
07/02/15	INSP	MARKED FOR INSPECTION							
07/01/09	DMVM								
03/04/09	INSP	MARKED FOR INSPECTION							
04/05/04	JDPM								
10/24/02	TMRM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
POOL-INGRND-GUNITE	720	36 x 20	82	33.00	125	24,354 EST/SHAPE/HEATED			
SHED-WOOD	192	16 x 12	143	10.00	85	2,334			
FIREPLACE 1-CUST	1		100	5,000.00	100	5,000			
PATIO	520	26 x 20	91	7.00	80	2,650 SHAPE/ATT TO POOL			
HOT TUB	1		100	1,500.00	60	900 EMBEDDED IN DEK			
CRICKET COMMON	1		100	5,000.00	100	5,000			
SHED-WOOD	168	14 x 12	155	10.00	100	2,604			
						42,800			
AUBURN ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 250,200		\$ 42,800		\$ 187,800		Parcel Total: \$ 480,800		
2022	\$ 250,200		\$ 42,800		\$ 187,800		Parcel Total: \$ 480,800		
2023	\$ 447,700		\$ 42,800		\$ 241,700		Parcel Total: \$ 732,200		
LAND VALUATION									
Zone: RURAL	Minimum Acreage: 3.00		Minimum Frontage: 300						
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	2,360 ac	191,800	G	120	105	100	100	-- LEVEL	241,700
						241,700			
						241,700			
LAST REVALUATION: 2023									
Site: GOOD Driveway: PAVED Road: PAVED									
Tax Value Notes									



PICTURE



OWNER

**BROOM, GRANT T.**  
BROOM, ALEXANDRA L.  
7 CRICKET LANE  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
07/07/20	20-414	SHED	

BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL

Roof: GABLE OR HIP/ASPHALT

Ext: VINYL SIDING

Int: DRYWALL

Floor: CARPET/HARDWOOD

Heat: OIL/HOT WATER

Bedrooms: 4      Baths: 2.5      Fixtures: 9

Extra Kitchens:      Fireplaces:

A/C: Yes      100.00 %      Generators:

Quality: A2 AVG+20

Com. Wall:

Size Adj: 0.9620      Base Rate: RSA 146.00

Bldg. Rate: 1.1766

Sq. Foot Cost: \$ 171.78

28

10

DEK

18

20

8

HOT TUB

2

8

18

VLT

FFS

PRS

12

12

18

8

14

CTH

FFF

BMG

22

22

14

12

18

8

12

36

16

8

5

36

OPF

36

5

UFF

FFF

BMU

28

28

UFF

FFF

BMF

28

28

UFF

FFF

BMG

28

28

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
BMU	BSMNT	336	0.15	50
BMG	BASEMENT	532	0.20	106
CTH	CATHEDRAL	308	0.10	31
OPF	OPEN PORCH	180	0.25	45
PRS	PIER	336	-0.05	-17
UFF	UPPER FLR FIN	1008	1.00	1008
DEK	DECK/ENTRANCE	404	0.10	40
VLT	VAULTED	336	0.05	17
FFF	FST FLR FIN	1652	1.00	1652
BMF	BSMNT FINISHED	448	0.30	134
GLA:	2,660	5,540		3,066

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 526,677

Year Built: 1998

Condition For Age: GOOD

Physical: 15 %

Functional:

Economic:

Temporary:

Total Depreciation: 15 %

Building Value: \$ 447,700



OWNER INFORMATION		SALES HISTORY					PICTURE								
SWINYER, KATIE E. SWINYER, JUSTIN R. 56 CRICKET LANE  AUBURN, NH 03032		Date	Book	Page	Type	Price	Grantor								
		04/14/2022	6399	1337	Q1	700,000	KENT, CHRISTOPHER R.,								
		06/17/2009	5022	2003	U154	40	KENT, CHRISTOPHER R &								
		06/05/2009	5018	2242	U154	40	KENT, CHRISTOPHER R &								
		05/27/2005	4495	1675	U138	40	KENT CHRISTOPHER								
		10/29/2001	3664	1205	Q1	339,900	STRUENING								
LISTING HISTORY		NOTES													
09/30/22 DMVM		GRAY; BTHS= 3-W/3 FIX, 1-W/5 FIX = 11 FIX=3.5 BTHS;													
04/05/21 SLPm		POOL=IRREGULAR;DNV UFF;8/15 NOH;N/C TO EXT;3/17 NOH;RECK 2018													
03/23/18 DMPr		FOR 2ND FPL; 3/18; NOH; N/C TO EXT; 4/21 P/U SHED & GEN; 9/22													
03/20/17 DMPr		N.O.H.:A/C=MINI SPLITS (SEVERAL HEADS); 4/23 UPDATED KIT=CUST													
08/25/15 DMVM		CABINETS/GRANITE C-TOPS PER MLS;													
07/02/15 INSP		MARKED FOR INSPECTION													
08/05/11 DMVM															
06/15/11 INSP		MARKED FOR INSPECTION													
EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR													
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes	AUBURN ASSESSING OFFICE					
FIREPLACE 1-STAND	1					100	3,000.00	100	3,000						
POOL-JNGRND-VINYL	1,000		50 x 20			76	28.00	110	23,408	HEATED/ATT TO PATIO					
CRICKET COMMON	1					100	5,000.00	100	5,000						
PATIO	100		10 x 10			220	7.00	50	770						
PATIO	240		8 x 30			127	7.00	80	1,707	ILLEG-SHAPE					
SHED-WOOD	192		16 x 12			143	10.00	100	2,746	BEHIND POOL					
36,600															
										2022 \$ 277,200 \$ 36,600 \$ 188,300					
										Parcel Total: \$ 502,100					
2023 \$ 449,900 \$ 36,600 \$ 242,600															
Parcel Total: \$ 729,100															
LAST REVALUATION: 2023															
Zone: RURAL		Minimum Acreage: 3.00		Minimum Frontage: 300		Site: GOOD						Driveway: PAVED		Road: PAVED	
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES	2,510 ac	192,550	G	120	105	100	100	100 -- LEVEL	100	242,600	0	N	242,600		
2,510 ac 242,600															



OWNER INFORMATION		SALES HISTORY					PICTURE
VILGRAIN, MANOUCHEKA	Date	Book	Page	Type	Price	Grantor	
15 SKYLARK DRIVE	12/13/2022	6457	1392	Q1	395,000	STANTON, MATTHEW	
	01/25/2016	5687	1400	U123	1	STANTON MATTHEW	
	06/17/2013	5449	2797	Q1	250,000	GALVIN, VINCENT	
	09/21/2009	5052	598	U123		GALVIN, VINCENT	
DERRY, NH 03038							
LISTING HISTORY		NOTES					
01/31/23	DMVM SALES	GREY;7/03 OBS=P COND;10/07 ALL INFO FROM HO-VIEWED APT 1&2-APT 3					
07/18/18	LMHC	TENANT OCCUPIED; 12 SIDED CONCRETE STORAGE UNIT;8/15					
08/26/15	DMVM	NOH;REMOVED 66X18 BARN(TORN DOWN); 1/23; NOH; 1 BARN TORN					
07/02/15	INSP	DOWN; 4/23 RENTAL UNITS=(1) 1 BDRM-1 BTH, (1) 2 BDRM-1 BTH, (1) 3					
08/04/11	DMVM	BDRM-1 BTH; PER MLS;					
06/15/11	INSP	MARKED FOR INSPECTION					
10/17/07	KMVL	MARKED FOR INSPECTION					
10/03/07	INSP	MARKED FOR INSPECTION					
EXTRA FEATURES VALUATION							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-2STY/LOFT/BSMT	1,440	40 x 36	71	30.00	10	3,067	
CARPORT METAL	480	12 x 40	93	8.00	10	357	ATT TO 40X36 BARN
LEAN-TO	36	6 x 6	400	4.00	10	58	ATT TO 14X12 SHED
SHED-METAL	168	14 x 12	155	6.00	20	312	ATT TO 50X50 BARN
BARN-1STRY	2,500	50 x 50	66	18.00	40	11,880	12 SIDED CONCRETE WA
FOUNDATION	1,715	49 x 35	69	20.00	20	4,733	
	324	18 x 18	109	20.00	20	1,413	ATT TO 49X35 FNDTN
						21,800	
MUNICIPAL SOFTWARE BY AVITAR							AUBURN ASSESSING OFFICE
PARCEL TOTAL TAXABLE VALUE							
Year	Building	Features	Land				
2021	\$ 136,200	\$ 30,900	\$ 165,000				
				Parcel Total: \$ 332,100			
2022	\$ 136,200	\$ 30,900	\$ 165,000				
				Parcel Total: \$ 332,100			
2023	\$ 187,600	\$ 21,800	\$ 203,200				
				Parcel Total: \$ 412,600			

LAND VALUATION

LAST REVALUATION: 2023


Zone: RURAL      Minimum Acreage: 3.00      Minimum Frontage: 300      Site: AVERAGE      Driveway: DIRT/GRAVEL      Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
3F RES	3,000 ac	195,000	F	110	100	100	95	95 -- MILD	100	193,600	0	N	193,600	
3F RES	2,020 ac	x 5,000	X	100				95 -- MILD	100	9,600	0	N	9,600	
	5,020 ac									203,200			203,200	



OWNER INFORMATION				SALES HISTORY				PICTURE	
MEGAN, KAYLIN FKA WOLENSKI 94 BUTTONWOOD DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				07/07/2022	6422	289	Q 1	550,000	KROHN, SUZANNE C.
				04/30/2015	5613	1276	Q 1	265,000	KROHN, JOAN B
LISTING HISTORY				NOTES					
01/27/23	DMPR			GRAY;8/15 NO FPL WOODSTOVE ONLY;NEW ROOF IN 09;CORRD FLRING & BMF SIZE & REMOVED FPL;FMICA CTRTOPS W/OAK CABINETS IN KIT;9/22 N.O.H.;P/U POOL & CORRD DEK;NEW COMPOST DECKING;1/23 N.O.H.;N/C; 4/23 ORIG K&B; WELL MAIT;					
09/30/22	DMVM								
08/18/15	DMVL								
07/02/15	INSP								
08/04/11	DMVM								
06/15/11	INSP								
07/05/05	DMRM			MARKED FOR INSPECTION					
05/12/03	LTRL								
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 187,900	\$ 1,700	\$ 170,600						
	Parcel Total: \$ 360,200								
2022	\$ 187,500	\$ 4,200	\$ 170,600						
	Parcel Total: \$ 362,300								
2023	\$ 329,400	\$ 4,200	\$ 220,200						
	Parcel Total: \$ 553,800								
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2.000 ac	190,000	F	110	100	100	100	100 -- LEVEL	100
1F RES	2.359 ac	x 5,000	X	100				95 -- MILD	100
	4.359 ac								

PICTURE



OWNER

MEGAN, KAYLIN  
FKA WOLENSKI  
94 BUTTONWOOD DRIVE  
AUBURN, NH 03032

TAXABLE DISTRICTS

District	Percentage

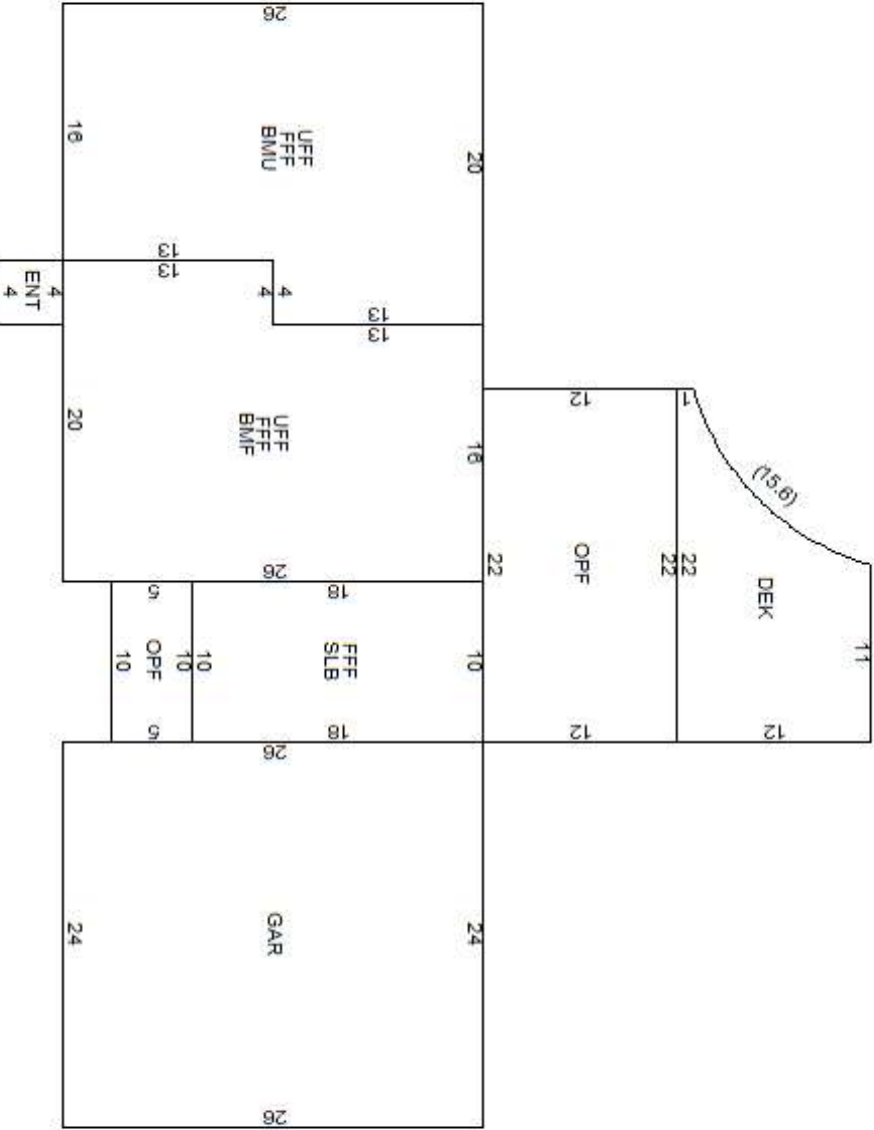
PERMITS

Date	Permit ID	Permit Type	Notes
05/12/22	22-190	POOL	ELECTRICAL PERMIT

BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: CLAP BOARD  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 3      Baths: 2.5      Fixtures: 8  
Extra Kitchens:      Fireplaces:      Generators:      A/C: No  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 0.9960      Base Rate: RSA 146.00  
Bldg. Rate: 1.0415  
Sq. Foot Cost: \$ 152.06


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
GAR	GARAGE	624	0.45      281
ENT	ENTRY WAY	16	0.10      2
UFF	UPPER FLR FIN	936	1.00      936
OPF	OPEN PORCH	314	0.25      79
FFF	FST FLR FIN	1116	1.00      1116
SLB	SLB	180	0.00      0
BSMT	BSMNT FINISHED	468	0.30      140
BMU	BSMNT	468	0.15      70
DEK	DECK/ENTRANCE	182	0.10      18
GLA: 2,052		4,304	2,642



2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 401,743
Year Built:	1985
Condition For Age:	GOOD
Physical:	18 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	18 %
Building Value:	\$ 329,400

OWNER INFORMATION				SALES HISTORY				PICTURE	
FIORE, DANIEL				Date	Book	Page	Type	Price	Grantor
30 OLDE TOWNE ROAD				11/18/2022	6453	1047	Q 1	530,000	DOWNEY, STEPHEN A.
AUBURN, NH 03032									
LISTING HISTORY				NOTES					
01/31/23	DMVM	SALES	WHITE; PATIO ATT; DNPU WELL HOUSE; PER H/O WETLANDS ON BOTH						
08/24/15	DMVL		SIDE OF BLDG; ORIG KIT, BTHS, ROOF & WNDWS; IACA(2) A/C WALL						
07/02/15	INSP	MARKED FOR INSPECTION	UNITS, NO FLR IN HSU, HAS PERM STAIRS=1% FUNG; P/U A/C;NEW ROOF IN						
03/09/12	DMVL		2013;CHANGED OPF TO EPP; 1/23: ALL INFO FROM HO (MR); NEW SEPTIC						
01/30/12	INSP	MARKED FOR INSPECTION	2022 & ROOF OVER GAR; NO OTHER CHNGS; 4/23 REC RM IN BSMNT=VCT						
03/29/05	KMPR		FLR, NO CELL, EST NO HEAT=DNPU AS BMF; PER MLS;						
11/29/04	DSCl								
04/05/04	JDPR								
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Lngh	x Width	Size	Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	80	10	x 8	260		10.00	40	832	
SHED-WOOD	144	12	x 12	171		10.00	60	1,477	
PATIO	546	26	x 21	89		7.00	30	1,020	EST SHAPE
PATIO	120	12	x 10	193		7.00	30	486	EST SHAPE
3,800									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 192,700	\$ 3,800		\$ 146,900					
						Parcel Total: \$ 343,400			
2022	\$ 192,700	\$ 3,800		\$ 146,900					
						Parcel Total: \$ 343,400			
2023	\$ 331,600	\$ 3,800		\$ 188,600					
						Parcel Total: \$ 524,000			
AUBURN ASSESSING OFFICE									
Zone: RESIDENTIAL 1 & 2 Minimum Average: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2,000 ac	190,000	F	110	100	100	95	100 -- LEVEL	95
1F RES	0.002 ac	x 5,000	X	100				95 -- MILD	100
2,002 ac									188,600
									188,600

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>FIORE, DANIEL</b>  30 OLDE TOWNE ROAD  AUBURN, NH 03032	District	Percentage	Model: 1.75 STORY FRAME CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/LAMINATE/VINYL Heat: OIL/HOT WATER Bedrooms: 3      Baths: 2.0      Fixtures: 6 Extra Kitchens:      Fireplaces: A/C: Yes      75.00 %      Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0040      Base Rate: RSA 146.00 Bldg. Rate: 1.0823 Sq. Foot Cost: \$ 158.02	
			PERMITS			
			Date	Permit ID		

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
EPF	ENCLSD PORCH	294	0.70      206
TQF	3/4 STRY FIN	1008	0.75      756
GAR	GARAGE	720	0.45      324
BMU	BSMNT	1008	0.15      151
ENT	ENTRY WAY	60	0.10      6
HSU	1/2 STRY UNFIN	720	0.15      108
FPF	FST FLR FIN	1008	1.00      1008
<b>GLA: 1,764</b>		<b>4,818</b>	<b>2,559</b>


  

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 404,373
Year Built:	1989
Condition For Age:	GOOD      18 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	18 %
Building Value:	\$ 331,600



OWNER INFORMATION				SALES HISTORY				PICTURE			
MACKENZIE, KEITH  47 SAGHARBOR DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor			
				06/14/2022	6415	1969	Q 1	707,000 STEWART, SHAWN M.,			
				07/16/2021	6300	2235	U 1 38	1 STEWART, SHAWN M.			
LISTING HISTORY				NOTES							
09/30/22	DMVM			CREAM; 9/22 N.O.H.; WELL MAINT; P/U SHED; 4/23 UPDATED K&BS, KIT=GRANITE C-TOPS; PINE FLRS IN DINING RM; PU CTH=EST PER MLS;							
08/24/15	DMVM										
07/02/15	INSP	MARKED FOR INSPECTION									
08/05/11	DMVM										
06/15/11	INSP	MARKED FOR INSPECTION									
09/25/06	DMPR										
12/21/05	J DPR										
03/29/05	KMPM										
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
SHED-WOOD	120	12 x 10		193	10.00	60	1,390				
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000 PELLETT INSERT				
SHED-WOOD	48	12 x 4		393	10.00	100	1,886				
6,300											
MUNICIPAL SOFTWARE BY AVITAR											
AUBURN ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2021	\$ 238,100				\$ 4,400		\$ 162,800				
							Parcel Total: \$ 405,300				
2022	\$ 238,100				\$ 6,300		\$ 162,800				
							Parcel Total: \$ 407,200				
2023	\$ 464,000				\$ 6,300		\$ 219,500				
							Parcel Total: \$ 689,800				
LAND VALUATION											
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: GOOD Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
1F RES	2,000 ac	190,000 F	110	105	100	100	100 -- LEVEL	100	219,500	0 N	219,500
2,000 ac											
219,500											
219,500											
LAST REVALUATION: 2023											

PICTURE



OWNER

MACKENZIE, KEITH  
47 SAGHARBOR DRIVE  
AUBURN, NH 03032

TAXABLE DISTRICTS

District  
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/13/04	04-159	ADDITON	28X26 GAR, 10X16 BREEZEY

BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 3    Baths: 2.5    Fixtures: 9  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 0.9348    Base Rate: RSA 146.00  
Bldg. Rate: 1.0883  
Sq. Foot Cost: \$ 158.90

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1008	1.00	1008
FFF	FST FLR FIN	1168	1.00	1168
BMU	BSMNT	1168	0.15	175
DEK	DECK/ENTRANCE	224	0.10	22
HSF	1/2 STRY FIN	160	0.50	80
OPF	OPEN PORCH	60	0.25	15
TOF	3/4 STRY FIN	728	0.75	546
GAR	GARAGE	728	0.45	328
EPF	ENCLSD PORCH	192	0.70	134
PAT	PATIO	80	0.10	8
CTH	CATHEDRAL	336	0.10	34
GLA:	2,802	5,852		3,518

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 559,010  
Year Built: 1994  
Condition For Age: GOOD 17 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 17 %  
Building Value: \$ 464,000

OWNER INFORMATION				SALES HISTORY				PICTURE
SIMONS, DAVID SIMONS, JENNA M. 76 GRAPEVINE DRIVE  AUBURN, NH 03032				DateBookPageTypePrice Grantor 07/08/202264221065Q1620,000 IGO, STEVEN E., TRUSTEE 01/21/202162241415U1381 IGO, STEVEN E.				
LISTING HISTORY				NOTES				
09/30/22DMVM 08/21/15DMVM 07/02/15INSPMARKED FOR INSPECTION 01/22/10BHVMMARKED FOR INSPECTION 01/11/10INSP 07/07/05DIUM 04/30/03LTRL 10/16/02TMRM				BLUE; 8/15 CORR'D BMG SIZE;NEW WINDOWS & ROOF & SIDING & FRONT DOOR IN 2013;GRANITE CTRTOPS W/STAND WD CABINETS IN KIT & BTH & S.S APPL;9/22 N.O.H.;EST BACK OF HSE DUE TO DOGS & FENCE;SOME INFO FROM LISTING;UPDATED BTHRMS;				
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR
Feature TypeUnitsLngrth x WidthSizeAdjRateCondMarket Value Notes								AUBURN ASSESSING OFFICE
								PARCEL TOTAL TAXABLE VALUE
								YearBuildingFeaturesLand
								2021\$ 184,800\$ 0\$ 154,700 Parcel Total: \$ 339,500
								2022\$ 187,600\$ 0\$ 154,700 Parcel Total: \$ 342,300
								2023\$ 329,800\$ 0\$ 208,500 Parcel Total: \$ 538,300
LAND VALUATION								LAST REVALUATION: 2023
Zone: RESIDENTIAL 1 & 2Minimum Acreage: 2.00Minimum Frontage: 200								Site: GOODDriveway: PAVEDRoad: PAVED
Land TypeUnitsBase RateNCAdjSiteRoadDWayTopographyCondAd ValoremSPIRTax Value Notes								
IF RES2,000 ac190,000 F11010510010095 -- MILD100208,5000 N208,500								
2,000 ac208,500								

**OWNER**

**SIMONS, DAVID**  
SIMONS, JENNA M.  
76 GRAPEVINE DRIVE  
AUBURN, NH 03032

## TAXABLE DISTRICTS

District Percentage

## PERMITS

[illegible]

## BUILDING DETAILS

Model:	2.00 STORY FRAME COLONIAL
Roof:	GABLE OR HIP/ASPHALT
Ext:	VINYL SIDING
Int:	DRY WALL
Floor:	HARDWOOD/CARPET
Heat:	OIL/HOT WATER
Bedrooms:	3
Baths:	2.5
Extra Kitchens:	Fireplaces:
A/C:	No
Generators:	
Quality:	A1 AVG+10
Com. Wall:	
Size Adj:	1.0031
Base Rate:	RSA 146.00
Bldg. Rate:	1.0597
Sq. Foot Cost:	\$ 154.72


## BUILDING SUB AREA DETAILS

ID	Description	Area	Adj. Effect.
CTH	CATHEDRAL	336	0.10
BMG	BASEMENT	544	0.20
UFF	UPPER FLR FIN	936	1.00
ENT	ENTRY WAY	24	0.10
OPF	OPEN PORCH	224	0.25
FFF	FST FLR FIN	1272	1.00
BMJ	BSMNT	728	0.15
DEK	DECK/ENTRANCE	496	0.10
GLA:	2,208	4,560	2,568

## 2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 397,321
Year Built:	1994
Condition For Age:	GOOD
Physical:	17 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	17 %
Building Value:	\$ 329,800

OWNER INFORMATION				SALES HISTORY				PICTURE	
CONSAVAGE, WILLIAM				Date	Book	Page	Type	Price	Grantor
CONSAVAGE, MARISA				01/09/2023	6461	2681	Q1	715,000	STONE, KRIS A., TRUSTEE
69 HEATHER CIRCLE				12/14/2021	6364	2115	U138	1	STONE, KRIS A.
				03/12/2010	5095	738	U151	380,450	DUTILE, DARRELL J
				11/13/2006	4732	862	U144		DUTILE DARRELL J
AUBURN, NH 03032				07/31/2006	4690	167	U123		DUTILE LAURA C
LISTING HISTORY				NOTES					
04/28/23	DMVM			CREAM; ADDED 2 BDRMS & 1 BTH; 8/11 NOH; DNPU OPFS OVER GAR					
05/29/20	DMVM			DOORS=N/V;08/11 PER INFO OF ANOTHER HOME HAS 6 BEDROOMS AND 4					
01/01/20	INSP		MARKED FOR INSPECTION	BATHS;5/20 N.O.H.;EXT=GOOD;WELL MAINT;W.O.B.;4/23 SOME INFO FROM					
08/13/14	DNVM			H/O (MRS) BUSY, DNVI, PU POOL, CORR BTH TO 3.5; PU SOLAR					
07/16/14	INSP		MARKED FOR INSPECTION	HW/ELECT-EST AGE; KIT=GRANITE C-TOPS; CNG HEAT; TQF TO UFF; ALL					
08/08/11	DMVM			PER MLS;					
06/15/11	INSP		MARKED FOR INSPECTION						
01/03/08	DMPR								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	144	12 x 12	171	10.00	100	2,462			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
SOLAR H2O PANEL	2		100	400.00	100	800 EST 2021/ROOF 18 TUB			
SOLAR ELEC PANEL	18		100	400.00	100	7,200 EST 2021 ROOF			
POOL-ABOVE GROUND	512	32 x 16	91	6.00	100	2,796 RECT			
16,300									
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 360,000			\$ 5,500 \$ 154,300					
				Parcel Total: \$ 519,800					
2022	\$ 360,000			\$ 5,500 \$ 154,300					
				Parcel Total: \$ 519,800					
2023	\$ 587,300			\$ 16,300 \$ 198,200					
				Parcel Total: \$ 801,800					
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: GOOD Driveway: DIRT/GRAVEL Road: PAVED									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	2.000 ac	190,000	F	110	105	100	95	95 -- MILD	100 198,100
1F RES	0.013 ac	x 5,000	X	100			95 -- MILD	100 100	0 N 198,100
2.013 ac 198,200									
LAST REVALUATION: 2023									



**OWNER**  
**CONSAVAGE, WILLIAM**  
CONSAVAGE, MARISA  
69 HEATHER CIRCLE  
AUBURN, NH 03032

**TAXABLE DISTRICTS**  

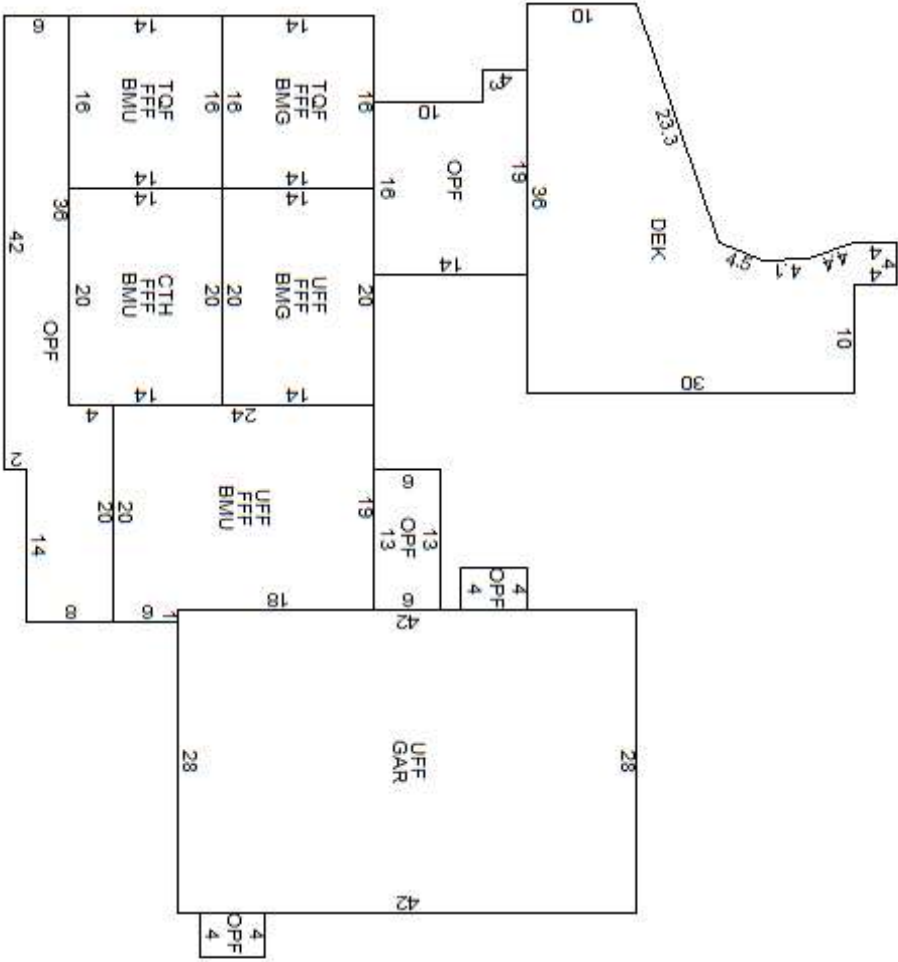
District	Percentage
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**PERMITS**

Date	Permit ID	Permit Type	Notes
11/01/06	06-360	RENOVATION	ALL FEES PAID - NOT TO E

**BUILDING DETAILS**

Model: 1.75 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: LAMINATE/VINYL/HARDWOOD  
Heat: GAS/EA DUCTED  
Bedrooms: 6    Baths: 3.5    Fixtures: 13  
Extra Kitchens:    Fireplaces:  
A/C: Yes    100.00 %    Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 0.8858    Base Rate: RSA 146.00  
Bldg. Rate: 1.0122  
Sq. Foot Cost: \$ 147.78



ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	750	0.25	188
UFF	UPPER FLR FIN	1918	1.00	1918
FFF	FST FLR FIN	1470	1.00	1470
CTH	CATHEDRAL	280	0.10	28
GAR	GARAGE	1176	0.45	529
TQF	3/4 STRY FIN	448	0.75	336
BMG	BASEMENT	504	0.20	101
DEK	DECK/ENTRANCE	726	0.10	73
BMU	BSMNT	966	0.15	145
GLA:	3,724	8,238		4,788

**2023 BASE YEAR BUILDING VALUATION**


Market Cost New:	\$ 707,571
Year Built:	1994
Condition For Age:	GOOD
Physical:	17 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	17 %
Building Value:	\$ 587,300

PAGE 324

OWNER INFORMATION				SALES HISTORY				PICTURE	
KYLE, ROBERT				Date	Book	Page	Type	Price Grantor	
21 MEADOW LANE				12/08/2022	6456	2077	Q 1	575,000 DONAHUE, CHRISTOPHER	
				04/02/2019	5989	2100	Q 1	400,000 ODDO, CARLA M.	
				11/13/2017	5870	2953	Q 1	387,533 PARIAN RICHARD	
AUBURN, NH 03032									
LISTING HISTORY				NOTES					
01/31/23	DMVR	SALES		TAN; 8/11 NO FPL=WOODSTOVE ONLY; FURN IN 2008/2 SUMP PUMPS; DNPUI PLASTIC SHED = N/V; EXT GOOD; H/O STATES PARTIAL ELEC HEAT;ADDS+INT FEATURES=A1; LARGE KITCH WITH GRANITE/ISLAND, CUST STAIN GLASS, DBL SINKS, HDWOOD;PART DATED BUT WELL MAINT;6/20 N.O.H.;4/21 ADDED ADDITION TO SKETCH (7X13) & (4X13) DNPUI; 1/23; NOH; NC TO EXT; 4/23 NEW PROPANE TANK=NYC;					
04/05/21	SLPM								
06/04/20	DMVM								
01/01/20	INSP	MARKED FOR INSPECTION							
04/02/18	ADVM	VS.ALE							
08/08/14	DMVM								
07/16/14	INSP	MARKED FOR INSPECTION							
08/08/11	DMVL								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	96	12 x 8	227	10.00	80	1,743 NEXT TO DRVWY			
GARAGE-1 STY	528	24 x 22	90	30.00	80	11,405			
SHED-WOOD	160	16 x 10	160	10.00	100	2,560			
POOL-INGRND-VINYL	561	33 x 17	89	28.00	60	8,388 ILREG SHAPE/EST			
PATIO	162	9 x 18	159	7.00	40	721 EST/SHAPE			
CONCRETE SLAB	64	8 x 8	310	5.00	50	496 UNDER HOT TUB			
DECK	80	10 x 8	260	7.00	30	437 UNDER PLASTIC SHED			
						25,800			
AUBURN ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 210,200		Parcel Total: \$ 390,900						
2022	\$ 210,200		Parcel Total: \$ 390,900						
2023	\$ 364,200		Parcel Total: \$ 588,900						
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	2,000 ac	190,000	F	110	100	100	95 -- MILD	100	198,600
1F RES	0.060 ac	x 5,000	X	100			95 -- MILD	100	300
									198,900
2,060 ac									198,900
LAST REVALUATION: 2023									
Site: AVERAGE Driveway: PAVED Road: PAVED									



PICTURE



OWNER

KYLE, ROBERT  
21 MEADOW LANE  
AUBURN, NH 03032

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
08/10/20	20-477	ADDITION	ELECTRICAL PERMIT SEP 2
05/27/03	03-132	POOL	IN GROUND POOL

BUILDING DETAILS


Model: 1.75 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING/ABOVE AVG  
Int: DRYWALL  
Floor: CARPET/HARD TILE  
Heat: GAS/HOT WATER  
Bedrooms: 3    Baths: 3.0    Fixtures: 11  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A1 AVG+10  
Com. Wall:     
Size Adj: 0.9702    Base Rate: RSA 146.00  
Bldg. Rate: 1.0563  
Sq. Foot Cost: \$ 154.22

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
CTH	CATHEDRAL	324	0.10 32
BMF	BSMNT FINISHED	970	0.30 291
ENT	ENTRY WAY	54	0.10 5
TQF	3/4 STRY FIN	884	0.75 663
VLT	VAULTED	252	0.05 13
FF	FST FLR FIN	1707	1.00 1707
CRL	CRAWL SPACE	252	0.05 13
BMU	BSMNT	394	0.15 59
DEK	DECK/ENTRANCE	303	0.10 30
EPF	ENCLSD PORCH	144	0.70 101
OPF	OPEN PORCH	172	0.25 43
PRS	PIER	91	-0.05 -5
GLA:	2,370	5,547	2,952

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 455,257
Year Built:	1981
Condition For Age:	GOOD
Physical:	20 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	20 %
Building Value:	\$ 364,200







**OWNER**

**LAPIERRE, ETHAN P.**  
LAPIERRE, SARAH C.  
62 CHESTER TURNPIKE  
AUBURN, NH 03032

**TAXABLE DISTRICTS**

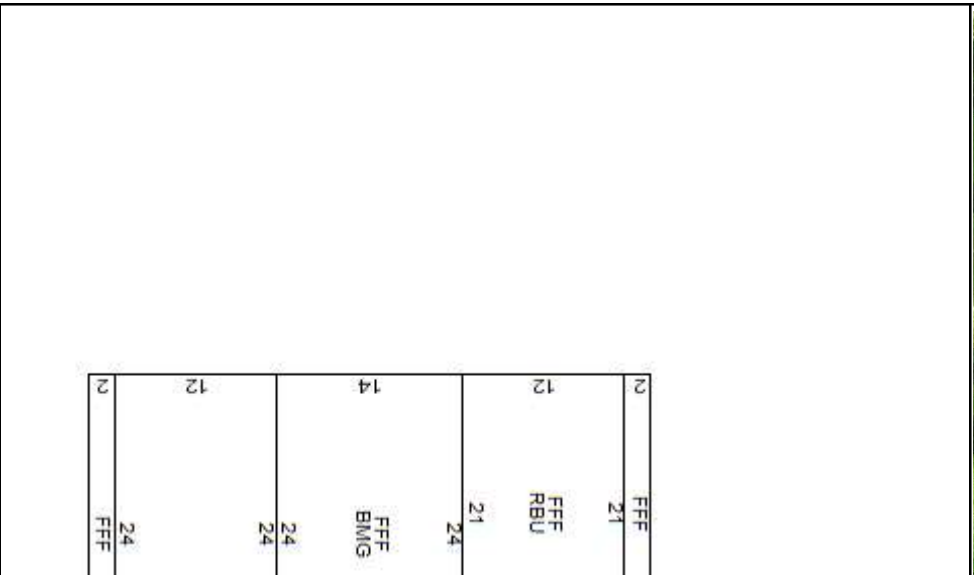
District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes
10/13/11	11-317	BARN	LOCATION PER ZBA VARIATION
06/30/08	08-142	SEPTIC	REPLACEMENT IN KIND FC
05/23/05	05-188	SHED	8 X 14 SHED
06/25/04	04-227	ADDITION	20 X 40 ING POOL

**BUILDING DETAILS**

Model: 1.00 STORY FRAME RASD RANCH  
Roof: GABLE OR HIP/ASPHALT  
Ext: CEDAR/REDWD/WOOD SHINGLE  
Int: DRYWALL/WOOD/LOG  
Floor: CARPET/HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 3      Baths: 2.5      Fixtures: 9  
Extra Kitchens:      Fireplaces:      Generators:      A/C: No  
Quality: A1 AVG+10  
Com. Wall:      Base Rate: RSA 146.00  
Size Adj: 0.9874      Bldg. Rate: 1.1187  
Sq. Foot Cost: \$ 163.33



**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	168	0.25
FFF	FST FLR FIN	1744	1.00
RBU	RAISED BSMNT	252	0.25
BMG	BASEMENT	336	0.20
RBF	RAISED BSMNT	1016	0.75
ENT	ENTRY WAY	28	0.10
PRS	PIER	266	-0.05
DEK	DECK/ENTRANCE	484	0.10
CTH	CATHEDRAL	216	0.10
GLA:	1,744	4,510	2,738

**2023 BASE YEAR BUILDING VALUATION**

Market Cost New: \$ 447,198  
Year Built: 1980  
Condition For Age: GOOD      20 %  
Physical:      Functional:      Economic:      Temporary:      Total Depreciation: 20 %  
Building Value: \$ 357,800

OWNER INFORMATION				SALES HISTORY				PICTURE	
CHESNULEVIH, PTER CHESNULEVIH, MEAGHAN 18 ACORN AVENUE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				04/21/2023	6478	800	Q 1	500,000	MERCER, DENNIS
LISTING HISTORY				NOTES					
06/11/20	DMVM	MARKED FOR INSPECTION		GRAY; DNV1 OF UFF OVER GAR PER H/O, ADDED GAR TO SKETCH;3/17 REPLACED HEATING SYS IN 2016;4/19 NOH;PER PERMIT MOVE LAUNDRY RM TO UFF;N/C TO VALUE;6/20 ALL INFO FROM H/O DNV1;REMOVE SHED;DNPU SMALL COOP=N/V;EXT=GOOD;					
01/01/20	INSP								
04/03/19	DMPE								
03/21/17	DMPR								
09/09/14	DMVL								
07/16/14	INSP	MARKED FOR INSPECTION							
04/04/13	DMPM								
01/27/10	DMVM								
MUNICIPAL SOFTWARE BY AVITAR									
EXTRA FEATURES VALUATION				AUBURN ASSESSING OFFICE					
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes
LEAN-TO	160	10 x 16				160	4,00	100	1,024
LEAN-TO	80	4 x 20				260	4,00	60	499 ATT TO GAR
LEAN-TO	30	3 x 10				400	4,00	60	288 ATT TO GAR
				1,800					
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 198,000	\$ 1,800		\$ 154,700		Parcel Total: \$ 354,500			
2022	\$ 198,000	\$ 1,800		\$ 154,700		Parcel Total: \$ 354,500			
2023	\$ 311,700	\$ 1,800		\$ 198,600		Parcel Total: \$ 512,100			
LAST REVALUATION: 2023									
LAND VALUATION				Site: AVERAGE Driveway: PAVED Road: PAVED					
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2,000 ac	190,000	F	110	100	100	100	100 -- LEVEL	95
				2,000 ac		198,600		0 N	
				2,000 ac		198,600		198,600 WET	




OWNER INFORMATION		SALES HISTORY					PICTURE						
BAKER, ALEX W. BAKER, JULIA A. 218 OLD CANDIA ROAD  AUBURN, NH 03032		Date	Book	Page	Type	Price Grantor							
		06/24/2022	6418	836	Q1	525,000 CARRIER, KARA							
		11/22/2021	6356	480	U113	279,333 FICEK, THEODORE J.,							
LISTING HISTORY		NOTES					MUNICIPAL SOFTWARE BY AVITAR  <b>AUBURN ASSESSING OFFICE</b>						
04/28/23	DMVR	GREY; 26X13 BMF ROUGH FINISH; 1/2 BTH IN BMF;7/09 SUMP PUMP-6/20											
01/27/23	DMPR	N.O.H.;CORRD BARN & COND DOWN XFOBS;3/22 N.O.H.;SIDING NOT											
09/30/22	DMVM	COMPLD;EST INT UC;NEW ROOF & SIDING, EXT DOORS;REMODELING INT											
03/25/22	DMPM	& SOME NEW VINYL WINDOWS;4/22 ACREAGE ADJUSTED PER SURVEY,											
06/10/20	DMVM	EFF 4/23 LLA 43341 PARCEL WILL BE 2.00 ACRES;9/22 ALL INFO FROM H/O											
01/01/20	INSP	(MRS) DNV1;COMPLY RENOVATED INT;GRANITE WD CABINETS IN KIT &											
09/08/14	DMVM	BTH;NEW HEATING SYS4/23 NOH NC											
07/16/14	INSP	MARKED FOR INSPECTION											
EXTRA FEATURES VALUATION													
Feature Type	Units	Lngh x Width	Size Adj	Rate	Cond	Market Value Notes							
FIREPLACE 1-STAND	1			100	3,000.00	100 3,000							
PATIO	567	27 x 21		88	7.00	100 3,493 PAVING/SHAPE							
6,500													
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features		Land									
2021	\$ 123,800	\$ 10,200		\$ 155,300									
		Parcel Total:		\$ 289,300									
2022	\$ 137,000	\$ 6,500		\$ 153,700									
		Parcel Total:		\$ 297,200									
2023	\$ 285,100	\$ 6,500		\$ 180,500									
		Parcel Total:		\$ 472,100									
LAND VALUATION													
LAST REVALUATION: 2023													
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED													
Land Type	Units	Base Rate	NC	Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	2,000 ac	190,000	E		100	100	100	95 --	MILD	100		180,500	
		2,000 ac	180,500										



OWNER INFORMATION		SALES HISTORY				PICTURE
BANCROFT, NATHANAEL LEE BANCROFT KYLIE ELYSE 183 DEPOT ROAD  AUBURN, NH 03032		Date	Book	Page	Type	Price Grantor
		05/05/2022	6405	1396	Q1	400,000 TURNER, DAVID
		11/17/2014	5569	1084	U123	TURNER DAVID
		03/16/2004	4252	1241	Q1	176,000 SELL GORDON H
LISTING HISTORY		NOTES				
01/30/23	DMPR	WHITE,HSE+BARN APPEAR TO BE BUILT BEFORE 1960; 6/20				
09/30/22	DMVM	N.O.H.;EXT=GOOD;SOME ROT ON EXT TRIM AROUND WINDOWS; VINYL				
06/11/20	DMVM	WINDOW;SEVERAL DENTS IN SIDING;9/22 N.O.H.;GRANITE FNDTN;ADDED				
01/01/20	INSP	MINI SPLITS=A/C;1/23 N.O.H.;EST 2ND BTH HAS BEEN INSTALLED; 4/23				
09/09/14	DMVM	REMODELED INT; NEW KIT=DORMICA C-TOPS; PU VINYL PLANK FLIRING;				
07/16/14	INSP	ADJ COND; 3 TO 2 BDRM; ALL PER MLS;				
04/28/11	DMPM					
01/27/10	DMVM					
EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Lngh x Width	Size Adj	Rate	Cond	Market Value Notes
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000
BARN-ISTY/LOFT	930	31 x 30	77	22.00	80	12,603 REMODELED 2013
						15,600
PARCEL TOTAL TAXABLE VALUE						
Year	Building	Features		Land		
2021	\$ 100,900	\$ 15,600		\$ 130,800		
		Parcel Total: \$ 247,300				
2022	\$ 105,400	\$ 15,600		\$ 124,300		
		Parcel Total: \$ 245,300				
2023	\$ 214,800	\$ 15,600		\$ 167,500		
		Parcel Total: \$ 397,900				
LAND VALUATION						
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED						
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography
IF RES	1.120 ac	185,600	E	100	100	95 -- MILD
	1.120 ac					167,500
						167,500



PICTURE



OWNER

**BANCROFT, NATHANAEL LEE**  
BANCROFT KYLIE ELYSE  
183 DEPOT ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District	Percentage
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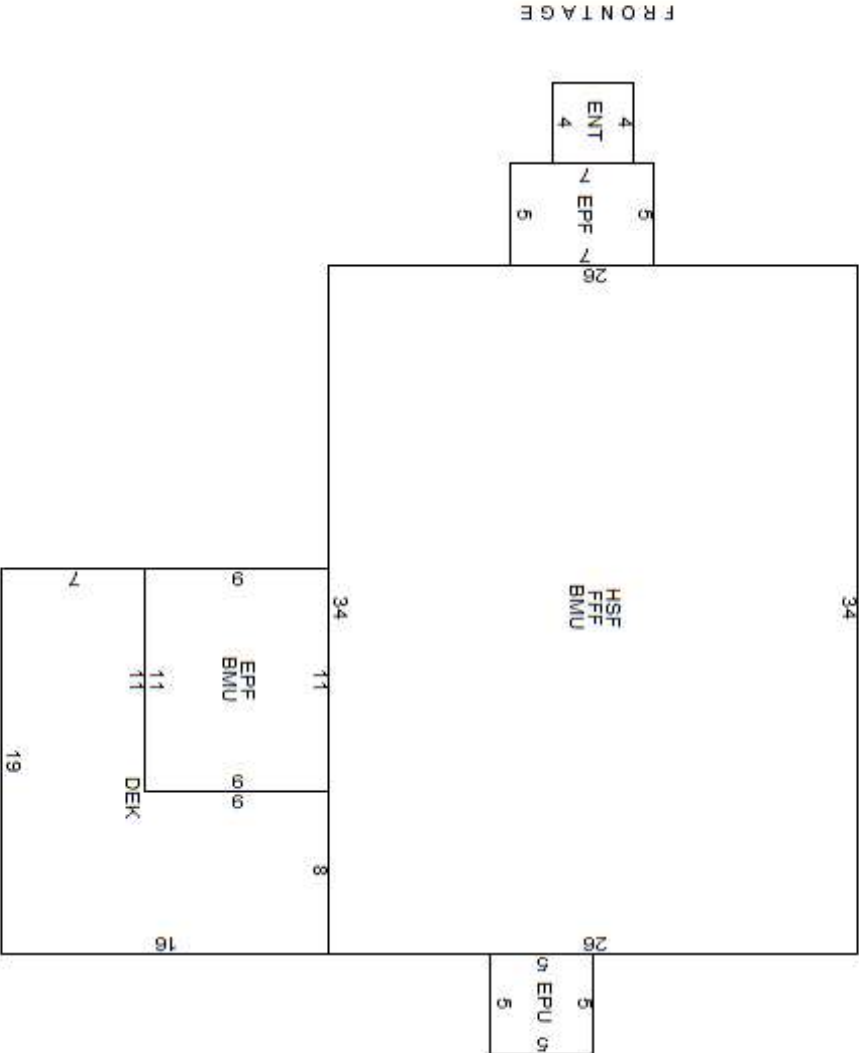
BUILDING DETAILS

Model: 1.50 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: ALUM SIDING  
Int: DRYWALL  
Floor: CARPET/LAMINATE/VINYL  
Heat: OIL/FA DUCTED  
Bedrooms: 2 Baths: 2.0  
Extra Kitchens: Fireplaces:  
A/C: Yes 100.00 % Generators:  
Quality: A0 AVG  
Com. Wall:  
Size Adj: 1.1565 Base Rate: RSA 146.00  
Bldg. Rate: 1.1220  
Sq. Foot Cost: \$ 163.82

PERMITS

Date	Permit ID	Permit Type	Notes
08/29/22	22-379	ALTERATION	
05/13/10	10-094	DECK	LOCATION PER ZBA VARI/
10/31/03	03-361	SEPTIC	SEPTIC INSTALL PER STAT

FRONTAGE



BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	884	0.50	442
FFF	FST FLR FIN	884	1.00	884
BMU	BSMNT	983	0.15	147
EPF	ENCLSD PORCH	134	0.70	94
EPU	COVERED	25	0.35	9
DEK	DECK/ENTRANCE	205	0.10	21
ENT	ENTRY WAY	16	0.10	2
GLA:	1,326	3,131		1,599

2023 BASE YEAR BUILDING VALUATION

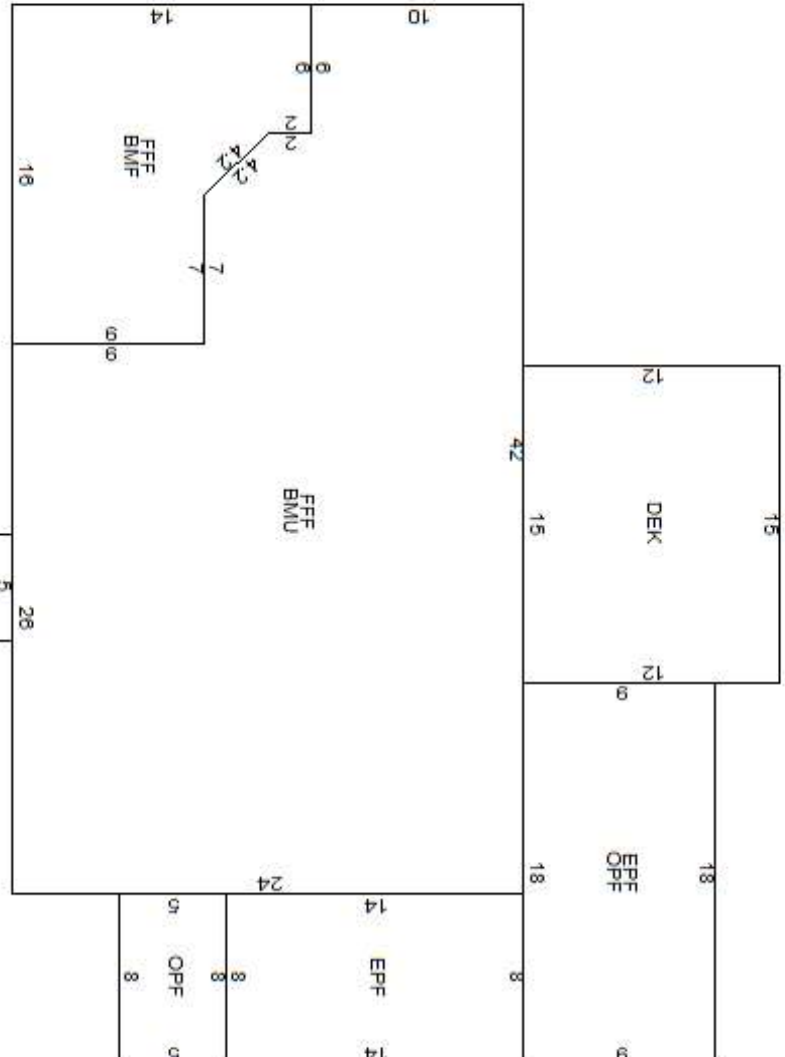
Market Cost New: \$ 261,948  
Year Built: 1960  
Condition For Age: VERY GOOD 18 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 18 %  
Building Value: \$ 214,800



OWNER INFORMATION		SALES HISTORY					PICTURE							
MCDONOUGH, JENNIFER L. ROUNDS, ROBERT M. 219 RATTLESNAKE HILL RD  AUBURN, NH 03032		Date	Book	Page	Type	Price Grantor								
		09/23/2022	6441	337	Q 1	365,000 DAVIS, ROLAND K.								
LISTING HISTORY		NOTES												
01/16/23	DMVM SALES	BLUE; 4/04 UPGRADED TO 200 AMP SERVICE; 3/12 NOH; 5/16 NEW FURN IN 2016; P/U BMF; SUMP PUMP; 1/23; NOH; NEW DEK ON BACK & CORR'D OPF; HICKORY CABS/CORIAN C-TOPS; REPLACEMENT WINDS; DNPU WDSTV;												
05/23/16	DMVL													
01/27/16	INSP	MARKED FOR INSPECTION												
03/20/12	DMVM													
01/30/12	INSP	MARKED FOR INSPECTION												
04/09/04	CMPL													
12/10/02	CMRM													
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR							
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes						
SHED-WOOD	192	16	x 12	143	10.00	50	1,373	IN WOODS						
SHED-WOOD	256	16	x 16	123	10.00	100	3,149	ATT TO LN-TO						
LEAN-TO	96	6	x 16	227	4.00	100	872							
SHED-WOOD	48	8	x 6	393	10.00	80	1,509							
							6,900							
							PARCEL TOTAL TAXABLE VALUE							
Year							Building	Features	Land					
2021							\$ 106,100	\$ 6,900	\$ 159,300					
							Parcel Total: \$ 272,300							
2022							\$ 106,100	\$ 6,900	\$ 159,300					
							Parcel Total: \$ 272,300							
2023							\$ 187,500	\$ 6,900	\$ 185,500					
							Parcel Total: \$ 379,900							
LAND VALUATION														
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.090 ac	185,450	E		100	100	100	100	-- LEVEL	100	185,500	0	N	185,500
		1.090 ac												
		185,500												
LAST REVALUATION: 2023										Site: AVERAGE Driveway: PAVED Road: PAVED				

	<b>OWNER</b> MCDONOUGH, JENNIFER L. ROUNDS, ROBERT M. 219 RATTLESNAKE HILL RD AUBURN, NH 03032		<b>TAXABLE DISTRICTS</b> <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td colspan="2"> </td> </tr> </table>		District	Percentage					
	District	Percentage									
<b>PERMITS</b> <table border="1"> <tr> <th>Date</th> <th>Permit ID</th> <th>Permit Type</th> <th>Notes</th> </tr> <tr> <td>10/28/03</td> <td>03-354</td> <td>ELECTRIC</td> <td>SERVICE UPGRADE TO 200</td> </tr> </table>				Date	Permit ID	Permit Type	Notes	10/28/03	03-354	ELECTRIC	SERVICE UPGRADE TO 200
Date	Permit ID	Permit Type	Notes								
10/28/03	03-354	ELECTRIC	SERVICE UPGRADE TO 200								
<b>BUILDING DETAILS</b> Model: 1.00 STORY FRAME RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD Heat: OIL/HOT WATER Bedrooms: 3      Baths: 1.0      Fixtures: 3 Extra Kitchens:      Fireplaces:      Generators: A/C: No Quality: A0 AVG Com. Wall: Size Adj: 1.1983      Base Rate: RSA 146.00 Bldg. Rate: 1.1504 Sq. Foot Cost: \$ 167.95											

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ENT	ENTRY WAY	20	0.10
ENT	ENTRY WAY	2	0.10
EPF	ENCLSD PORCH	274	0.70
EPF	ENCLSD PORCH	192	0.70
FFF	FST FLR FIN	1008	1.00
FFF	FST FLR FIN	1008	1.00
BMU	BSMNT	830	0.15
BMU	BSMNT	125	0.15
OPF	OPEN PORCH	202	0.25
OPF	OPEN PORCH	51	0.25
DEK	DECK/ENTRANCE	180	0.10
DEK	DECK/ENTRANCE	18	0.10
BMF	BSMNT FINISHED	179	0.30
BMF	BSMNT FINISHED	54	0.30
GLA:	1,008	2,693	1,450

	
<b>2023 BASE YEAR BUILDING VALUATION</b> Market Cost New: \$ 243,528 Year Built: 1965 Condition For Age: GOOD      23 % Physical: Functional: Economic: Temporary: Total Depreciation: 23 % Building Value: \$ 187,500	

OWNER INFORMATION				SALES HISTORY				PICTURE	
HELIE, SHAY M. HELIE, DONALD ALBERT 64 NUTT ROAD AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				10/20/2022	6447	1592	Q 1	435,000	MDR REHAB &
				05/26/2022	6411	674	U 189	250,000	REMILLARD, PRISCILLA J.
				05/08/2013	5436	1651	U 138		REMILLARD, JEANNETTE A
				11/30/2006	4752	1491	U 154	40	REMILLARD ALPHONSE
LISTING HISTORY				NOTES					
09/29/22 DMVM 05/20/16 DMVM 01/27/16 INSP 02/27/15 JDPM 07/08/09 DMVM 03/04/09 INSP 08/10/06 DMVM 12/10/02 CMRL				BLUE; WET BSMNT; CORNER LOT;9/22 N.O.H.;NEW WINDS (VINYL) & SIDING & EST INT HAS BEEN RENOV'D;4/23 NEW SEPTIC=NVC;					
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
GARAGE-1 STY		352	22 x 16	105	30.00	80	8,870 8,900		
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 95,000		\$ 9,400		\$ 159,100		Parcel Total: \$ 263,500		
2022	\$ 115,700		\$ 8,900		\$ 159,100		Parcel Total: \$ 283,700		
2023	\$ 250,900		\$ 8,900		\$ 203,700		Parcel Total: \$ 463,500		
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	1.044 ac	185,220 F	110	100	100	100	-- LEVEL	100	203,700 0 N 203,700
	1.044 ac	203,700							
LAST REVALUATION: 2023									



OWNER INFORMATION				SALES HISTORY				PICTURE	
OWEN, KERI OWEN, CHAD 34 MARGATE DRIVE  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				09/19/2022	6440	38	Q 1	495,000	BROOM, GRANT T.
				05/08/2019	5998	0925	Q 1	332,933	WORSTER, CHARLES M.,
				08/09/2013	5468	2617	U 144	40	WORSTER, CHARLES M
LISTING HISTORY				NOTES					
01/16/23	DMVM	SALES		GRAY; SUMP PUMP; 10/16 CORR'D BMF SIZE; NEW ROOF IN 2014 & BTH REMODELED IN 2015; GRANITE C.TOPS W/ CUSTOM WD CABINETS IN KIT; HSF MEAS 9FT; 4/19 NEW OIL TANK; 1/23; NOH; EST BACK OF HSE DUE TO FENCE; WELL MAINT;					
04/03/19	DMPR								
10/06/16	DMCL								
02/23/16	DMVM								
01/27/16	INSP	MARKED FOR INSPECTION							
07/08/09	DMVL								
03/04/09	INSP	MARKED FOR INSPECTION							
01/05/06	JDPM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
AUBURN ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 160,900	\$ 3,000		\$ 159,300		Parcel Total: \$ 323,200			
2022	\$ 160,900	\$ 3,000		\$ 159,300		Parcel Total: \$ 323,200			
2023	\$ 292,200	\$ 3,000		\$ 214,200		Parcel Total: \$ 509,400			


LAND VALUATION

LAST REVALUATION: 2023

Zone: RESIDENTIAL 1 & 2      Minimum Acreage: 2.00      Minimum Frontage: 200      Site: GOOD      Driveway: PAVED      Road: PAVED

Land Type      Units      Base Rate      NC      Adj      Site      Road      DWay      Topography      Cond      Ad Valorem      SPI      R      Tax Value      Notes

1F RES	1.092 ac	185,460	F	110	105	100	100	100	--	LEVEL	100	214,200	0	N	214,200	
	1.092 ac											214,200			214,200	



**OWNER**

**OWEN, KERI**  
OWEN, CHAD  
34 MARGATE DRIVE  
AUBURN, NH 03032

**TAXABLE DISTRICTS**

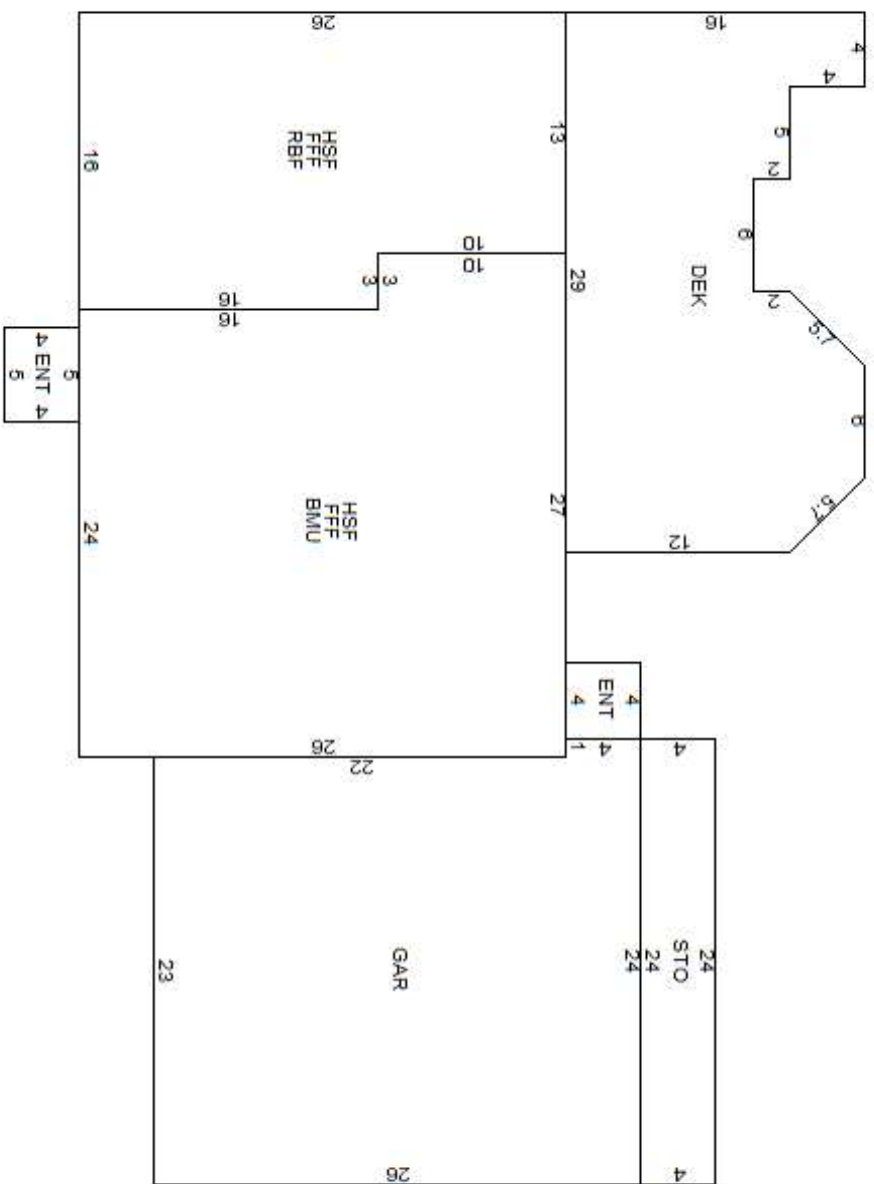
District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes
06/17/15	15-210	REMODEL	INCLUDES ELECTRICAL AT
06/08/05	05-215	DECK	12 X 29 DECK PER ZBA VA
06/06/03	03-150	ALTERATION	KITCHEN RENOVATION IN

**BUILDING DETAILS**

Model: 1.50 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING/ABOVE AVG  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 4      Baths: 2.0      Fixtures: 7  
Extra Kitchens:      Fireplaces:      Generators: 1  
A/C: No  
Quality: A0 AVG  
Com. Wall:  
Size Adj: 1.0343      Base Rate: RSA 146.00  
Bldg. Rate: 1.0547  
Sq. Foot Cost: \$ 153.98



**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	392	0.10	39
STO	STORAGE AREA	96	0.25	24
GAR	GARAGE	602	0.45	271
HSF	1/2 STRY FIN	1040	0.50	520
FFF	FST FLR FIN	1040	1.00	1040
BMU	BSMNT	654	0.15	98
RBF	RAISED BSMNT	386	0.75	290
ENT	ENTRY WAY	36	0.10	4
GLA:	1,560	4,246		2,286


**2023 BASE YEAR BUILDING VALUATION**

Market Cost New: \$ 351,998  
Year Built: 1970  
Condition For Age: VERY GOOD      17 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 17 %  
Building Value: \$ 292,200

OWNER INFORMATION				SALES HISTORY				PICTURE					
GRODEN, BRIANNA  191 RATTLESNAKE HILL RD  AUBURN, NH 03032				Date	Book	Page	Type	Price Grantor					
				05/12/2022	6407	1288	Q 1	475,000 GRODEN, MICHAEL J.,					
				01/24/2008	4880	1019	U 144	40 GRODEN MICHAEL J					
LISTING HISTORY				NOTES									
01/10/23	DMVE			TAN; FD=WALL HEIGHT;5/16 NOH;P/U GEN, PAT & PVD DRWY;9/22 H/O MRS REFUSED INFO & INSPECT; 1/23; HO OPT OUT=EST FROM RD;									
01/01/23	INSP		MARKED FOR INSPECTION										
09/29/22	DMVE												
05/24/16	DMVM												
01/27/16	INSP		MARKED FOR INSPECTION										
03/20/12	DMVM												
01/30/12	INSP		MARKED FOR INSPECTION										
04/17/08	KCVM												
***VISIT BY APPOINTMENT ONLY***													
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value		AUBURN ASSESSING OFFICE					
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000						
PATIO	509	1 x 509		91	7.00	125	4,053						
PATIO	180	6 x 30		149	7.00	100	1,877						
							EST						
							8,900						
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features		Land									
2021	\$ 170,600	\$ 5,600		\$ 158,600		Parcel Total: \$ 334,800							
2022	\$ 177,300	\$ 5,600		\$ 158,600		Parcel Total: \$ 341,500							
2023	\$ 315,100	\$ 8,900		\$ 184,600		Parcel Total: \$ 508,600							
LAND VALUATION													
Zone: RESIDENTIAL 1 & 2    Minimum Acreage: 2.00    Minimum Frontage: 200    Site: GOOD    Driveway: PAVED    Road: PAVED													
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES	1.014 ac	185,070	E	100	105	100	100	95 -- MILD	100	184,600	0	N	184,600
	1.014 ac									184,600			184,600



PICTURE



OWNER

GRODEN, BRIANNA  
191 RATTLESNAKE HILL RD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 2.00 STORY FRAME GAMBREL  
Roof: GAMBREL/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: HARD TILE/HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 3    Baths: 2.0    Fixtures:  
Extra Kitchens:    Fireplaces:  
A/C: No    Generators: 1  
Quality: A0 AVG  
Com. Wall:  
Size Adj: 1.0014    Base Rate: RSA 146.00  
Bldg. Rate: 1.0304  
Sq. Foot Cost: \$ 150.44

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
CTH	CATHEDRAL	396	0.10	40
OPF	OPEN PORCH	32	0.25	8
UFF	UPPER FLR FIN	864	1.00	864
FFF	FST FLR FIN	1260	1.00	1260
DEK	DECK/ENTRANCE	360	0.10	36
BMG	BASEMENT	396	0.20	79
STO	STORAGE AREA	64	0.25	16
EPU	COVERED	64	0.35	22
BMF	BSMNT FINISHED	864	0.30	259
ENT	ENTRY WAY	20	0.10	2
GLA:	2,124	4,320		2,586

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 389,038  
Year Built: 1968  
Condition For Age: VERY GOOD    17 %  
Physical:    WH    2 %  
Functional:    WH    2 %  
Economic:    WH    2 %  
Temporary:  
Total Depreciation: 19 %  
Building Value: \$ 315,100



OWNER INFORMATION				SALES HISTORY				PICTURE	
WAINWRIGHT, SARA A.				Date	Book	Page	Type	Price	Grantor
WAINRIGHT, THOMAS				09/23/2022	6441	415	Q 1	652,000	GOSSELIN, LISA CAROL
14 SPOFFORD ROAD				08/24/2020	6155	1497	Q 1	450,000	BELLOCHI, LAURA A.
AUBURN, NH 03032				09/23/2008	4950	2956	U 139		WILBURN, RAPHAEL C
				09/30/2002	3848	0295	Q 1	285,000	CHAMBERS II
LISTING HISTORY				NOTES					
01/16/23 DMVL SALES				OLIVE: (LEGAL IN-LAW APT - NOT LEGAL RENTAL)ZONING OK'D					
01/01/23 INSP MARKED FOR INSPECTION				RENTAL;4/14 NOH NEW WINDOWS IN 2017;7/15 NOH;NEW ROOF IN					
07/23/15 DMVL				2015;SUMP PUMP;DNVI OF IN-LAW APT; EFF 4/21 NEW SEPTIC NVC; 1/23;					
07/15/15 INSP MARKED FOR INSPECTION				NO STO UNDER GAR; DNVI OF IN-LAW; NEW FURN; SS APPL IN MAIN KIT;					
04/03/14 DMPR				GRANITE/WD CABS IN KIT; WELL MAINT;					
05/21/13 DMPR									
03/28/12 DMPM									
01/05/10 BHAL									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000		
LEAN-TO	78	26 x 3		265	4.00	50	413		
PATIO	165	15 x 11		157	7.00	40	725		
							4,100		
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 242,200	\$ 4,100	\$ 159,600						
		Parcel Total:	\$ 405,900						
2022	\$ 242,200	\$ 4,100	\$ 159,600						
		Parcel Total:	\$ 405,900						
2023	\$ 446,800	\$ 4,100	\$ 204,400						
		Parcel Total:	\$ 655,300						
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
2F RES	1.170 ac	185,850 F	110	100	100	100	100 -- LEVEL	100	204,400 0 N 204,400
	1.170 ac								204,400 204,400



OWNER		TAXABLE DISTRICTS	
<b>WAINWRIGHT, SARA A.</b> WAINRIGHT, THOMAS 14 SPOFFORD ROAD AUBURN, NH 03032		District	Percentage
PERMITS			
Date	Permit ID	Permit Type	Notes
07/07/11	11-187	DECK	

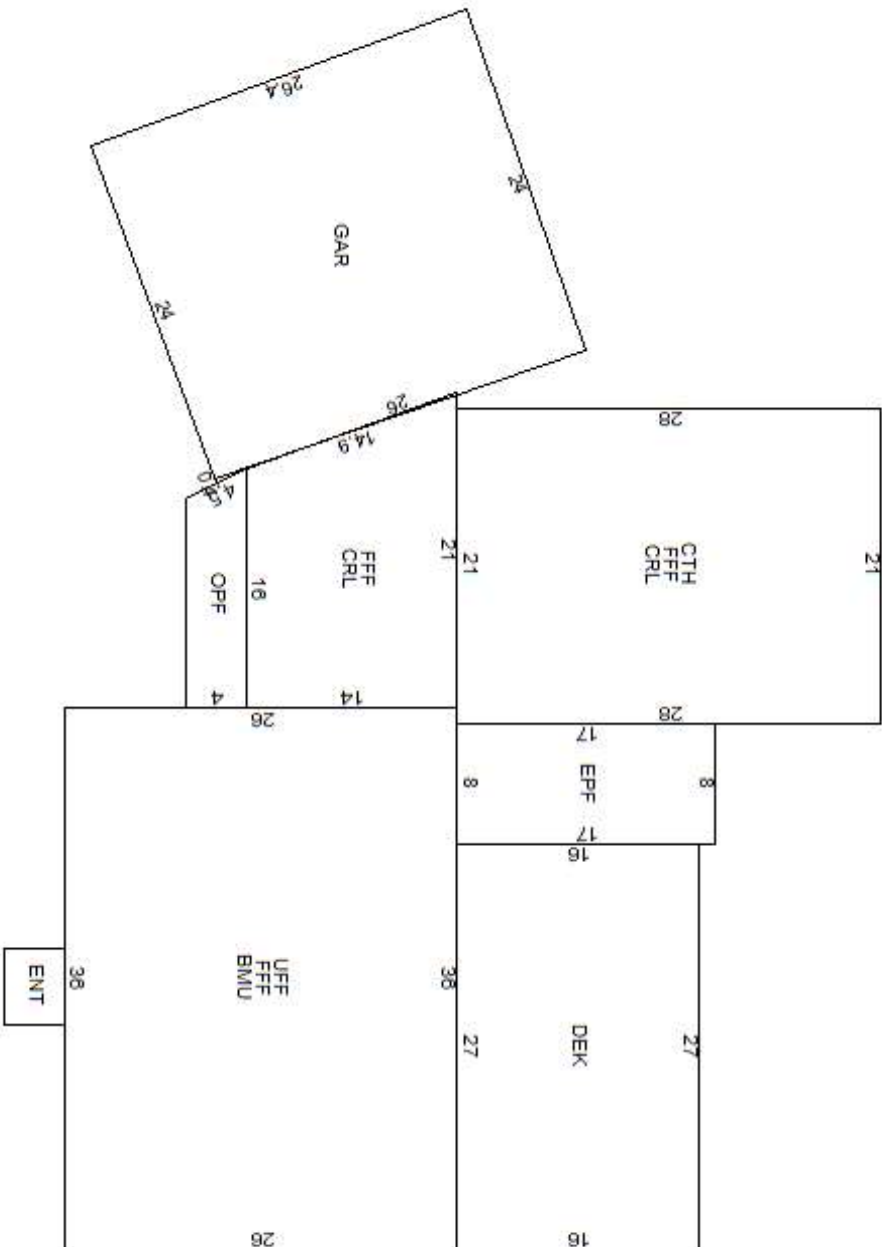
BUILDING DETAILS	
Model: 2.00 STORY FRAME GAMBREL	
Roof: GAMBREL/ASPHALT	
Ext: CLAP BOARD	
Int: DRYWALL	
Floor: LAMINATE/VINYL/HARDWOOD	
Heat: OIL/HOT WATER	
Bedrooms: 5	Baths: 3.5
Extra Kitchens: 1	Fixtures: 11
A/C: No	Fireplaces: 1
Generators: 1	
Quality: A1 AVG+10	
Com. Wall:	
Size Adj: 0.9415	Base Rate: RSA 146.00
	Bldg. Rate: 1.0860
	Sq. Foot Cost: \$ 158.55

**BUILDING SUB AREA DETAILS**


ID	Description	Area	Adj.	Effect.
ENT	ENTRY WAY	20	0.10	2
UFF	UPPER FLR FIN	936	1.00	936
FFF	FST FLR FIN	1783	1.00	1783
BMU	BSMNT	936	0.15	140
EPF	ENCLSD PORCH	136	0.70	95
CTH	CATHEDRAL	588	0.10	59
CRL	CRAWL SPACE	847	0.05	42
OPF	OPEN PORCH	60	0.25	15
GAR	GARAGE	623	0.45	280
DEK	DECK/ENTRANCE	432	0.10	43
GLA:	2,719	6,361		3,395

**2023 BASE YEAR BUILDING VALUATION**

Market Cost New:	\$ 538,277
Year Built:	1975
Condition For Age:	VERY GOOD
Physical:	15 %
Functional:	2 %
Economic:	WH
Temporary:	
Total Depreciation:	17 %
Building Value:	\$ 446,800



OWNER INFORMATION		SALES HISTORY					PICTURE
ROWE, SCOTT EVAN ROWE, KATHERINE 46 APPLETREE ROAD  AUBURN, NH 03032		Date	Book	Page	Type	Price Grantor	
		08/18/2022	6431	1488	Q1	451,000 KOBILARCSIK, PAMELA A.	
		08/22/2012	5348	1134	Q1	241,533 THOMPSON SCOTT	
		03/28/2007	4780	2866	Q1	289,533 LENOX, VINCENT P	
		05/13/2005	4480	1895	U114	205,000 MORSE PATRICIA	
		09/09/2004	4360	1182	Q V	140,000 O'MEARA KENNETH	
LISTING HISTORY		NOTES					
09/29/22 DMVM 08/12/22 DMVM 01/01/22 INSP 07/02/15 INSP 03/13/14 DMPL 05/21/13 DMPL 03/18/13 CRVL 01/13/10 DMPL		TAN; WALKOUT BSMT-EST BSMT; 3/13 PU BMU AREA + VLT; 8/22 N.O.H.;N/C TO EXT;WELL MAINT;9/22 N.O.H.;N/C TO EXT;					
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR
Feature Type	Units	Lngh	x Width	Size Adj	Rate	Cond	Market Value Notes
SHED-WOOD	128	16	x 8	185	10.00	100	2,368
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000 GAS
							5,400
PARCEL TOTAL TAXABLE VALUE							
Year	Building	Features	Land				
2021	\$ 145,900	\$ 5,400	\$ 133,800	Parcel Total: \$ 285,100			
2022	\$ 145,900	\$ 5,400	\$ 133,800	Parcel Total: \$ 285,100			
2023	\$ 287,000	\$ 5,400	\$ 182,800	Parcel Total: \$ 475,200			
LAND VALUATION							LAST REVALUATION: 2023
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200							Site: AVERAGE Driveway: PAVED Road: PAVED
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography
1F RES	0.664 ac	174,920	F	110	100	100	95 -- MILD
							100 Ad Valorem SPI R
							182,800 Tax Value Notes
							0 N
							182,800
							182,800
							182,800



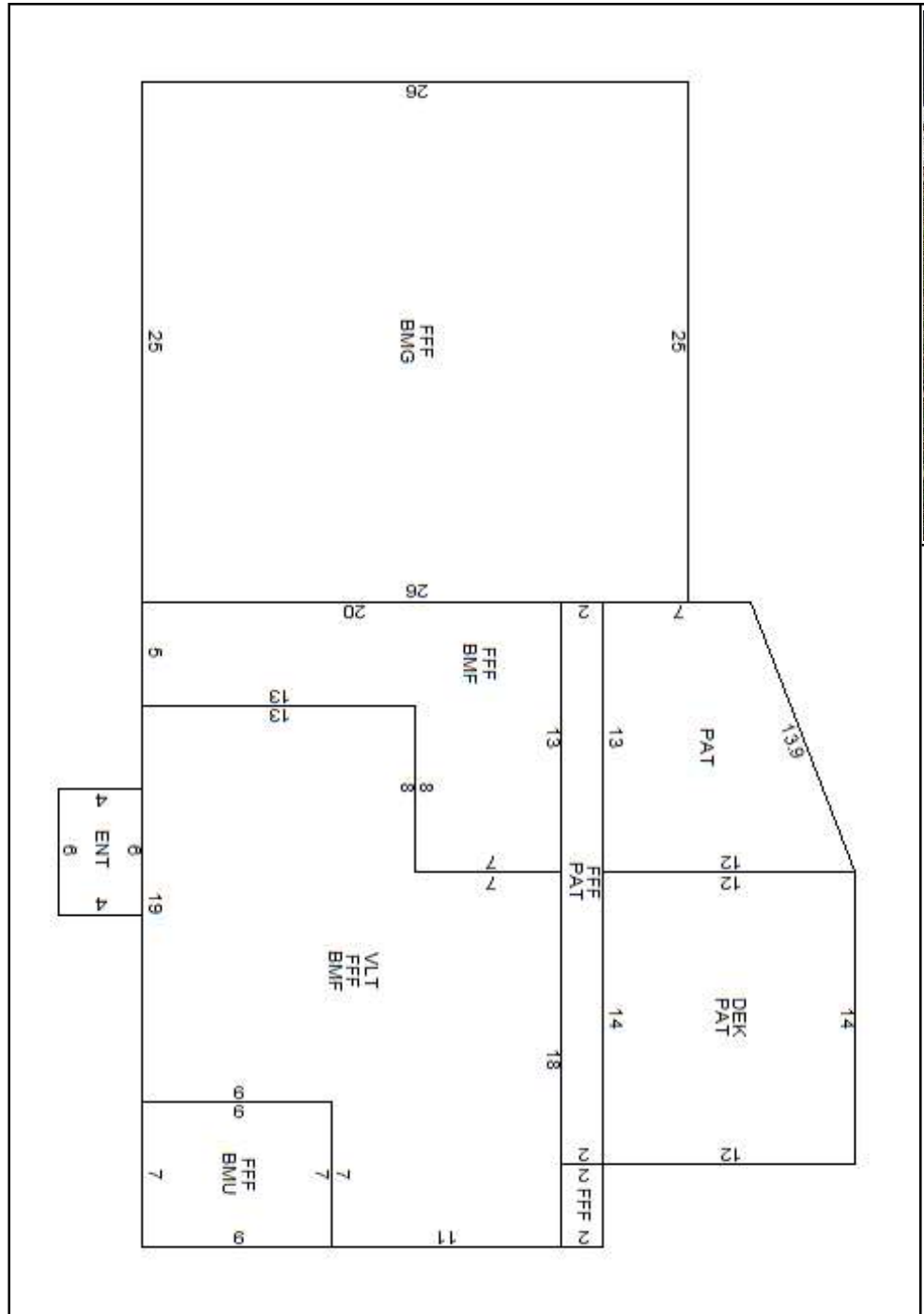
**OWNER**  
**ROWE, SCOTT EVAN**  
 ROWE, KATHERINE  
 46 APPLETREE ROAD  
 AUBURN, NH 03032

**TAXABLE DISTRICTS**  

District	Percentage

PERMITS			
Date	Permit ID	Permit Type	Notes
06/16/08	08-119	SHED	
06/21/06	06-183	NEW BUILDING	ZBA VARIANCE GRANTED
01/26/06	06-020	ADDITION	24 X 26 ADDITION PER ZBA

**BUILDING DETAILS**  
 Model: 1.00 STORY FRAME RANCH  
 Roof: GABLE OR HIP/ASPHALT  
 Ext: VINYL SIDING  
 Int: DRYWALL  
 Floor: CARPET/HARDWOOD  
 Heat: GAS/HOT WATER  
 Bedrooms: 3      Baths: 1.5      Fixtures: 6  
 Extra Kitchens:      Fireplaces:      Generators: 1  
 A/C: Yes      100.00 %  
 Quality: A1 AVG+10  
 Com. Wall:  
 Size Adj: 1.1297      Base Rate: RSA 146.00  
 Bldg. Rate: 1.3048  
 Sq. Foot Cost: \$ 190.50




**BUILDING SUB AREA DETAILS**  

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	168	0.10	17
PAT	PATIO	346	0.10	35
FFF	FST FLR FIN	1332	1.00	1332
BMG	BASEMENT	650	0.20	130
ENT	ENTRY WAY	24	0.10	2
BMF	BSMNT FINISHED	557	0.30	167
BMU	BSMNT	63	0.15	9
VLT	VAULTED	401	0.05	20
GLA:	1,332	3,541		1,712

**2023 BASE YEAR BUILDING VALUATION**  
 Market Cost New: \$ 326,136  
 Year Built: 2006  
 Condition For Age: GOOD      12 %  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: 12 %  
 Building Value: \$ 287,000

OWNER INFORMATION		SALES HISTORY					PICTURE	
CARDING, JONATHAN YANKUM CARDING, ERIN BRIANNA 92 HUNTING ROAD  AUBURN, NH 03032		Date	Book	Page	Type	Price Grantor		
		04/28/2022	6403	775	Q1	725,000 ROBERT STARACE HOMES,		
		12/16/2020	6208	2203	U V 25	75,000 GRAMATIKAS, GARY		
LISTING HISTORY		NOTES						
09/29/22 DMVM 02/17/22 DMVM 01/01/22 INSP 01/22/21 JBSL		DARK BLUE; EFF 04/01/21 RESTORATION OF LOT PER UNMERGER + PLAN; 2/22 P/U NEW HSE/EST INT & HSE IS 100% COMPL'D;W.O.B./ABV AVG SIDING=VINYL SHAKES;9/22 N.O.H.;N/C TO EXT;						
EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR						
Feature Type	Units	Lngh	x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000	GAS

PICTURE



OWNER

CARDING, JONATHAN YANKUM  
CARDING, ERIN BRIANNA  
92 HUNTING ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

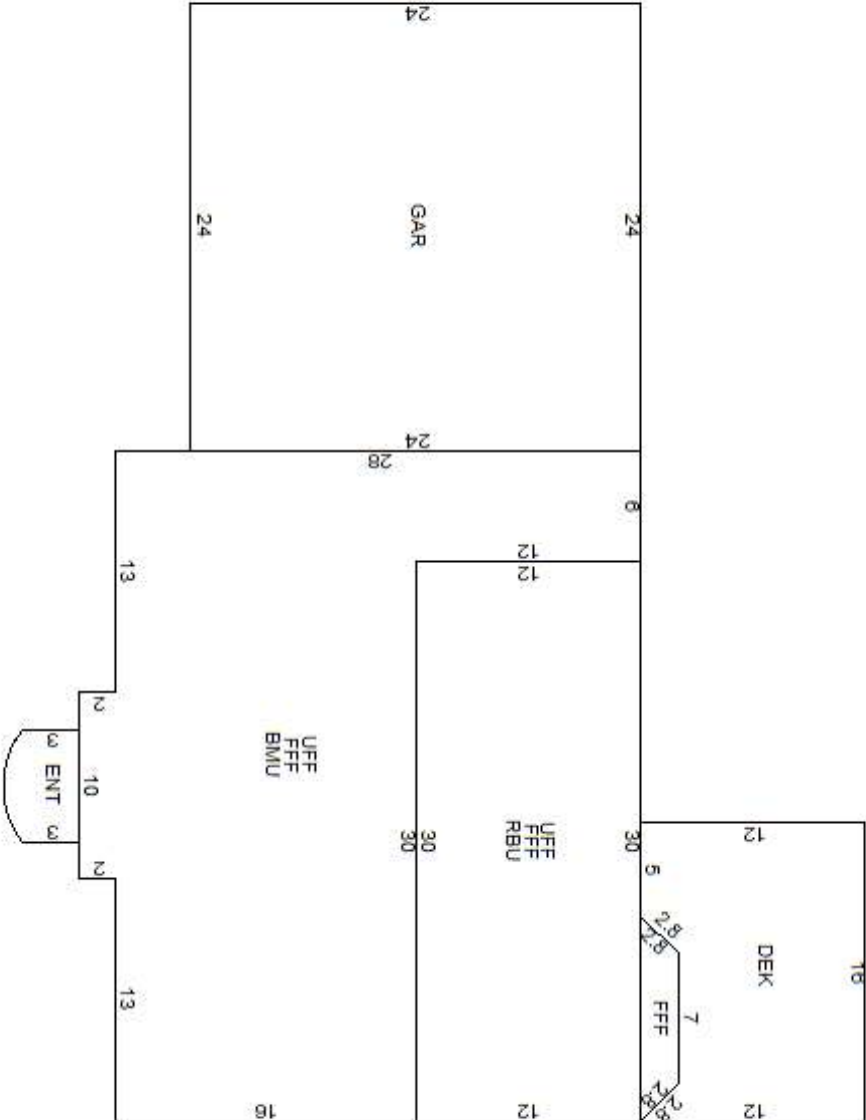
District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
06/24/21	21-347	NEW HOME	SUBCONTRACTORS TO SEC

BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING/ABOVE AVG  
Int: DRYWALL  
Floor: HARDWOOD  
Heat: GAS/FA DUCTED  
Bedrooms: 3    Baths: 3.0    Fixtures:  
Extra Kitchens:    Fireplaces:  
A/C: Yes    100.00 %    Generators:  
Quality: A3 AVG+30  
Com. Wall:  
Size Adj: 1.0057    Base Rate: RSA 146.00  
Bldg. Rate: 1.3453  
Sq. Foot Cost: \$ 196.42



BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1046	1.00	1046
BMU	BSMNT	668	0.15	100
ENT	ENTRY WAY	22	0.10	2
DEK	DECK/ENTRANCE	174	0.10	17
RBU	RAISED BSMNT	360	0.25	90
GAR	GARAGE	576	0.45	259
UFF	UPPER FLR FIN	1028	1.00	1028
GLA:	2,074	3,874		2,542

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 499,300
Year Built:	2021
Condition For Age:	AVERAGE
Physical:	3 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	3 %
Building Value:	\$ 484,300



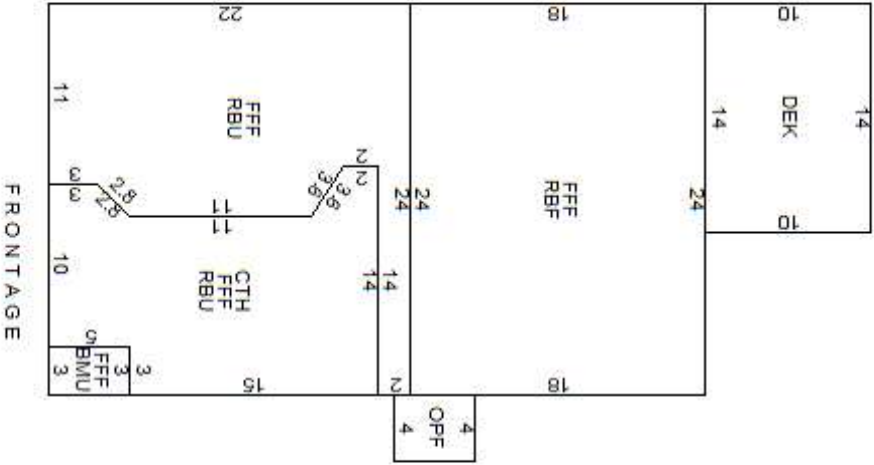
OWNER INFORMATION				SALES HISTORY				PICTURE	
EDWARDS, TABITHA ELIZABETH  220 CHESTER ROAD  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				05/05/2022 6405 912 Q1				360,000	MANNING, JOHN
				01/04/2017 5788 1323 Q1				194,933	MANNING, JOHN
				04/18/2013 5430 561 Q1				179,933	DESLAURIERS, NANCY
12/23/2002 3916 1655 Q1				172,000				COLLINS, ROBERT A & MA	
LISTING HISTORY				NOTES					
10/11/22	DMCL			GRAY; BAD DRVWY LOC;HSE ONLY ACCED TO DEK THRU HSE;YR					
09/29/22	DMVM			BLT=EST;FLR JOISTS=2X6, 18;LIMITED VU OF WTR FALL & WINTER					
06/06/22	TBVM			SEASON UNABLE TO PHOT FRM DEK; INT=AVG; EXT=GD;EST HEAT AS GAS					
01/01/22	INSP	MARKED FOR INSPECTION		DUE TO LP BOTTLES;9/22 N.O.H.;N/C;10/22 INT & EXT=GOOD;COMPOST;WD					
07/28/15	DMVM			CABINETS IN KIT;WELL MAINT;					
07/02/15	INSP	MARKED FOR INSPECTION							
02/01/10	JBVM								
01/11/10	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	120	12 x 10	193	10.00	100	2,316 ATT			
LEAN-TO	55	11 x 5	351	4.00	100	772 ATT			
						3,100			
AUBURN ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 107,100		\$ 3,100 \$ 87,900						
			Parcel Total: \$ 198,100						
2022	\$ 107,000		\$ 3,100 \$ 87,900						
			Parcel Total: \$ 198,000						
2023	\$ 195,100		\$ 3,100 \$ 145,100						
			Parcel Total: \$ 343,300						
LAND VALUATION									
Zone: RESIDENTIAL 1 & 2					Minimum Acreage: 2.00				
					Minimum Frontage: 200				
					Site: AVERAGE Driveway: PAVED Road: PAVED				
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R
1F RES	0.160 ac	139,000	E	100	100	100	90 -- ROLLING	100	125,100
VIEW		HILLS & WATER, AVERAGE, TOP 50, CLOSE OR NEAR							20,000
						80			
0.160 ac						145,100			
						145,100			

<b>PICTURE</b>		<b>OWNER</b>		<b>TAXABLE DISTRICTS</b>		<b>BUILDING DETAILS</b>	
		<b>EDWARDS, TABITHA ELIZABETH</b> 220 CHESTER ROAD AUBURN, NH 03032		<b>District</b>  <b>Percentage</b>		Model: 1.00 STORY FRAME BUNGALOW Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: PINE/SOFT WD/CARPET Heat: GAS/EA DUCTED Bedrooms: 2    Baths: 2.0    Fixtures: 6 Extra Kitchens:    Fireplaces: A/C: Yes    100.00 %    Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.1967    Base Rate: RSA 146.00 Bldg. Rate: 1.2087 Sq. Foot Cost: \$ 176.47	
		<b>PERMITS</b>		<b>Notes</b>			
<b>Date</b>	<b>Permit ID</b>	<b>Permit Type</b>					

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	20	0.25
DEK	DECK/ENTRANCE	140	0.10
FFF	FST FLR FIN	960	1.00
RBF	RAISED BSMNT	432	0.75
RBU	RAISED BSMNT	513	0.25
CTH	CATHEDRAL	222	0.10
BMU	BSMNT	15	0.15
GLA:	960	2,302	1,455


2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 256,764  
Year Built: 1960  
Condition For Age: GOOD 24 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 24 %  
Building Value: \$ 195,100









**OWNER**

**JAMISON, JESSICA**  
GAGNE, BRIAN M.  
15 ORCHARD STREET  
AUBURN, NH 03032

**TAXABLE DISTRICTS**

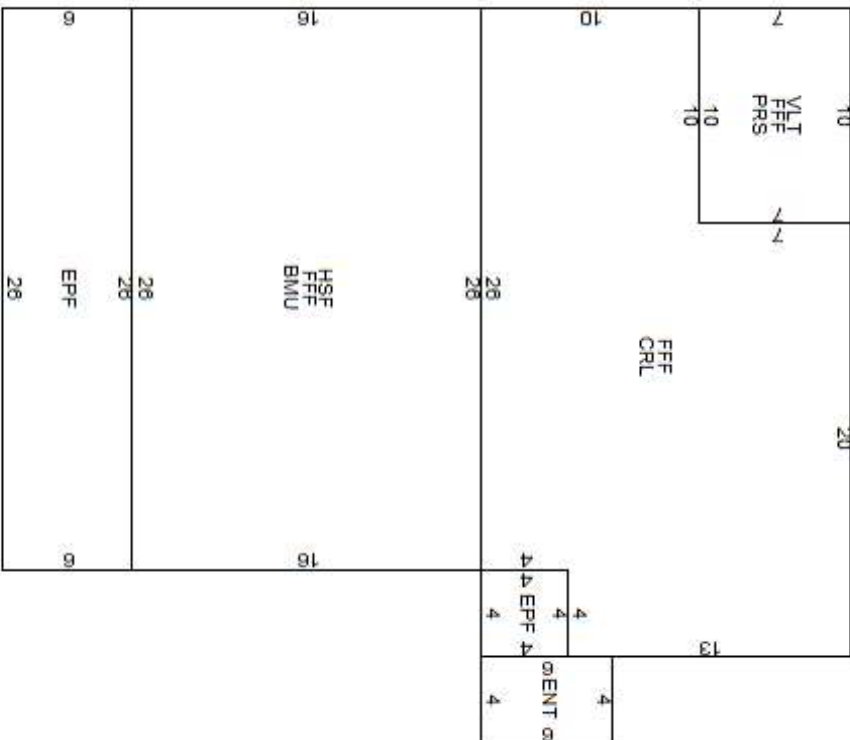
District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes
11/29/21	21-679	ALTERATION	PLUMBING AND ELECTRIC
10/27/21	21-615	ADDITION	ZBA VARIANCE GRANTED
05/08/18	18-224	POOL	ELECTRICAL PERMIT SEP
05/08/18	18-225	POOL	MAINTAIN POOL BARRIER

**BUILDING DETAILS**

Model: 1.50 STORY FRAME CONVENTNL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING/ABOVE AVG  
Int: DRYWALL/PLYWOOD PANEL  
Floor: PINE/SOFT WD/LAMINATE/VINYL  
Heat: GAS/EA DUCTED  
Bedrooms: 2      Baths: 1.5      Fixtures: 5  
Extra Kitchens:      Fireplaces:      Generators:      A/C: Yes      100.00 %  
Quality: A2 AVG+20  
Com. Wall:      Base Rate: RSA 146.00  
Size Adj: 1.2413      Bldg. Rate: 1.4894  
Sq. Foot Cost: \$ 217.45




**BUILDING SUB AREA DETAILS**


ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	416	0.50	208
FFF	FST FLR FIN	910	1.00	910
BMU	BSMNT	416	0.15	62
EPF	ENCLSD PORCH	172	0.70	120
CRL	CRAWL SPACE	424	0.05	21
ENT	ENTRY WAY	24	0.10	2
VLJ	VAULTED	70	0.05	4
PRS	PIER	70	-0.05	-4
<b>GLA:</b>	<b>1,118</b>	<b>2,502</b>		<b>1,323</b>

**2023 BASE YEAR BUILDING VALUATION**

Market Cost New: \$ 287,686  
Year Built: 1940  
Condition For Age: VERY GOOD      21 %  
Physical:      DB/WB      2 %  
Functional:      Economic:      Temporary:      Total Depreciation: 23 %  
Building Value: \$ 221,500

OWNER INFORMATION			SALES HISTORY					PICTURE	
NADEAU, JERILYN			Date	Book	Page	Type	Price Grantor		
13 BUNKER HILL ROAD			09/27/2022	6442	262	Q1	435,000 MADER, HEID R. & JEFFREY		
AUBURN, NH 03032			06/24/2013	5453	247	Q1	185,000 MCMAHON RAYMOND		
			03/11/2013	5417	313	U137	82,500 THE BANK OF NEW YORK		
			01/25/2013	5402	920	U151	128,250 O'FLAHERTY TIMOTHY P		
			12/01/2005	4587	2903	Q1	229,000 GOODRICH, SHARON M		
LISTING HISTORY			NOTES						
01/16/23 DMVM SALE			GRAY; NO HEAT 2ND FLOOR; NEW SEPTIC'04; HOME UPDATED IN 2001, PROP ABUTS TOWNPARK; 7/15 SUMP PUMP IN CRL;ELECT HEAT IN REMODEL KIT;FMICA CTR TOPS W/WD CABINETS,TILE BACKSPLASH/SS APPL IN KIT & BTH;5/22 H/O OPT OUT=EST FRM RD; 1/23; NC TO EXT; SEAS LAKE VU;						
05/26/22 DMVE									
01/01/22 INSP MARKED FOR INSPECTION									
07/29/15 DMVL									
07/02/15 INSP MARKED FOR INSPECTION									
01/29/10 JBVM									
01/11/10 INSP MARKED FOR INSPECTION									
08/03/06 BHVL									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000		
SHED-WOOD	96	12 x 8		227	10.00	70	1,525		
LEAN-TO	40	4 x 10		400	4.00	50	320 ATT TO SHED		
							4,800		
AUBURN ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 101,100	\$ 4,800		\$ 113,000					
	Parcel Total:		\$ 218,900						
2022	\$ 101,100	\$ 4,800		\$ 113,000					
	Parcel Total:		\$ 218,900						
2023	\$ 211,100	\$ 4,800		\$ 209,500					
	Parcel Total:		\$ 425,400						
LAND VALUATION									
Zone: COMMERCIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	
1F RES	0.413 ac	166,520	E	100	100	100	100 -- LEVEL	100	
VIEW		LAKES AND RIVERS, AVERAGE, FULL, CLOSE OR NEAR						90	
	0.413 ac							209,500	
								209,500	

PICTURE



OWNER

NADÉAU, JERILYN  
13 BUNKER HILL ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

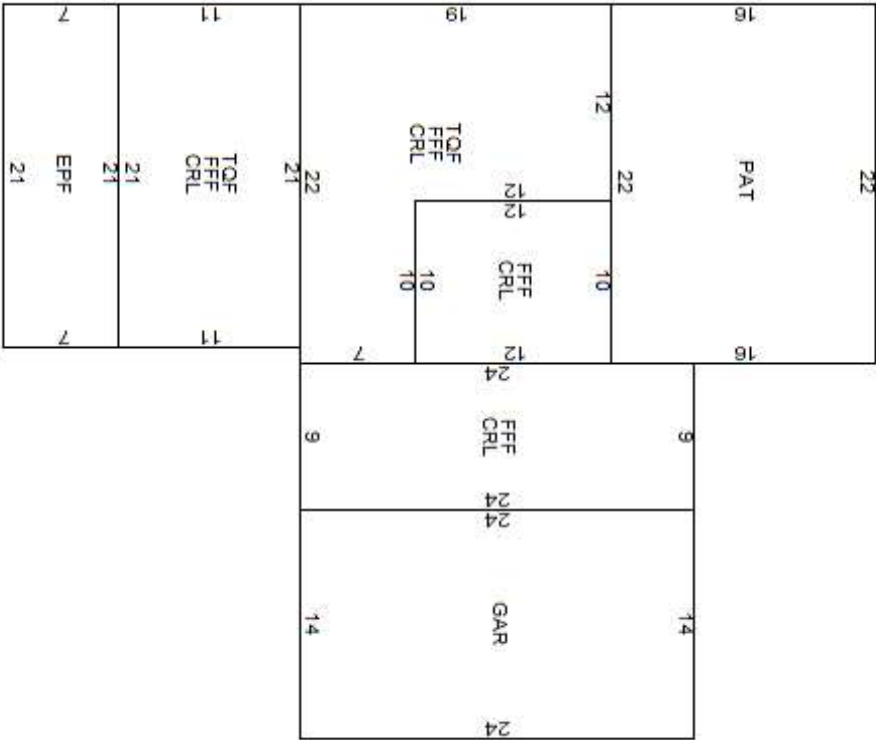
Date	Permit ID	Permit Type	Notes
08/29/03	03-263	SEPTIC	8X12 STORAGE SHED
08/19/03	03-247	SEPTIC	INSTALL SEPTIC #CA20030

BUILDING DETAILS

Model: 1.75 STORY FRAME NEW ENGLND  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: LINOLEUM OR SIM/LAMINATE/VINY  
Heat: OIL/FA DUCTED  
Bedrooms: 2    Baths: 1.0    Fixtures: 3  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A1 AVG+10  
Com. Wall:     
Size Adj: 1.1578    Base Rate: RSA 146.00  
Bldg. Rate: 1.1483  
Sq. Foot Cost: \$ 167.65

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	147	0.70	103
TQF	3/4 STRY FIN	529	0.75	397
FFF	FST FLR FIN	865	1.00	865
PAT	PATIO	352	0.10	35
CRL	CRAWL SPACE	865	0.05	43
GAR	GARAGE	336	0.45	151
GLA:	1,262	3,094		1,594




2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 267,234
Year Built:	1940
Condition For Age:	VERY GOOD
Physical:	21 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	21 %
Building Value:	\$ 211,100





PICTURE



OWNER

CAVANAUGH, CHRISTOPHER W.  
CAVANAUGH, LINDSEY  
12 BUNKER HILL ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District	Percentage
----------	------------

PERMITS

Date	Permit ID	Permit Type	Notes
06/29/09	09-100	GAS FIREPL	
06/18/09	09-092	SEPTIC	
08/23/06	06-255	PORCH	
06/27/06	06-189	GARAGE	- LOCATIONS PER ZBA VIA
06/15/06	06-180	REPAIR	REBUILD IN SAME LOCATI
09/10/04	04-331	ADDITION	MAINTAIN EXISTING ROOI
			CHIMNEY FOR RESIDENTA

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: LAMINATE/VINYL/CARPET  
Heat: ELECTRIC/HEAT PUMP  
Bedrooms: 3    Baths: 1.0    Fixtures:  
Extra Kitchens:    Fireplaces:  
A/C: Yes    100.00 %    Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 1.1724    Base Rate: RSA 146.00  
Bldg. Rate: 1.2638  
Sq. Foot Cost: \$ 184.52

TOF  
FFC  
CRL

4

28

10

4

14

28

4

8

8

28

28

8

28

20

20

8


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TOF	3/4 STRY FIN	824	0.75	618
FFC	FST FLR FIN	824	1.00	824
STO	STORAGE AREA	24	0.25	6
CRL	CRAWL SPACE	824	0.05	41
DEK	DECK/ENTRANCE	96	0.10	10
OPF	OPEN PORCH	160	0.25	40
GLA:	1,442	2,752		1,539

2023 BASE YEAR BUILDING VALUATION

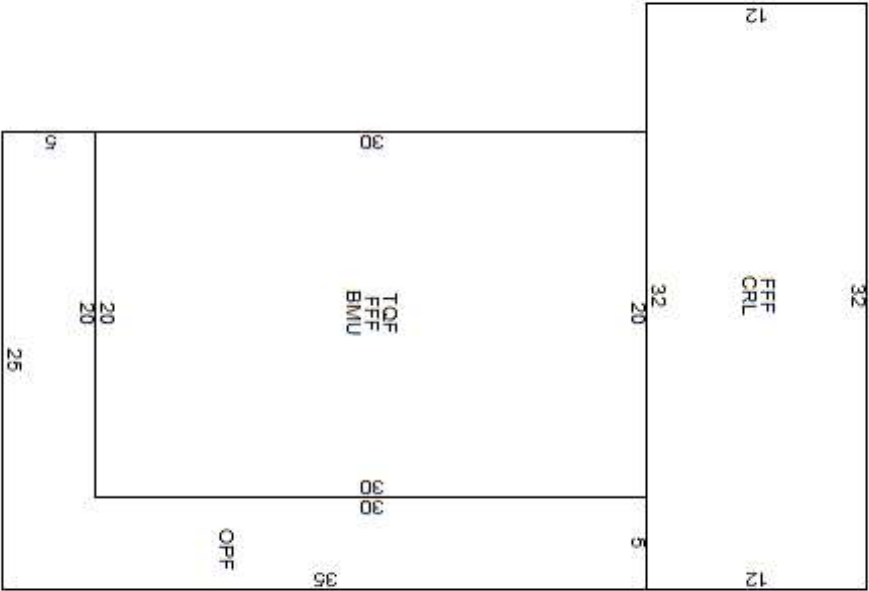
Market Cost New: \$ 283,976  
Year Built: 1960  
Condition For Age: VERY GOOD    18 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 18 %  
Building Value: \$ 232,900



PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		IRIZARRY, SAMUEL ALMANZAR, BERNALIS 454 MANCHESTER ROAD AUBURN, NH 03032	District	Percentage	Model: 1.75 STORY FRAME CONVENTION	
					Roof: GABLE OR HIP/ASPHALT	
			Ext: VINYL SIDING			
			Int: DRYWALL			
Floor: LAMINATE/VINYL						
Heat: OIL/HOT WATER						
Bedrooms: 3    Baths: 2.0    Fixtures:						
Extra Kitchens:    Fireplaces:						
A/C: No    Generators:						
Quality: A1 AVG+10						
Com. Wall:						
Size Adj: 1.1532    Base Rate: RSA 146.00						
Bldg. Rate: 1.2059						
Sq. Foot Cost: \$ 176.05						

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	984	1.00	984
CRL	CRAWL SPACE	384	0.05	19
OPF	OPEN PORCH	275	0.25	69
TQF	3/4 STRY FIN	600	0.75	450
BMU	BSMNT	600	0.15	90
GLA: 1,434		2,843		1,612




2023 BASE YEAR BUILDING VALUATION

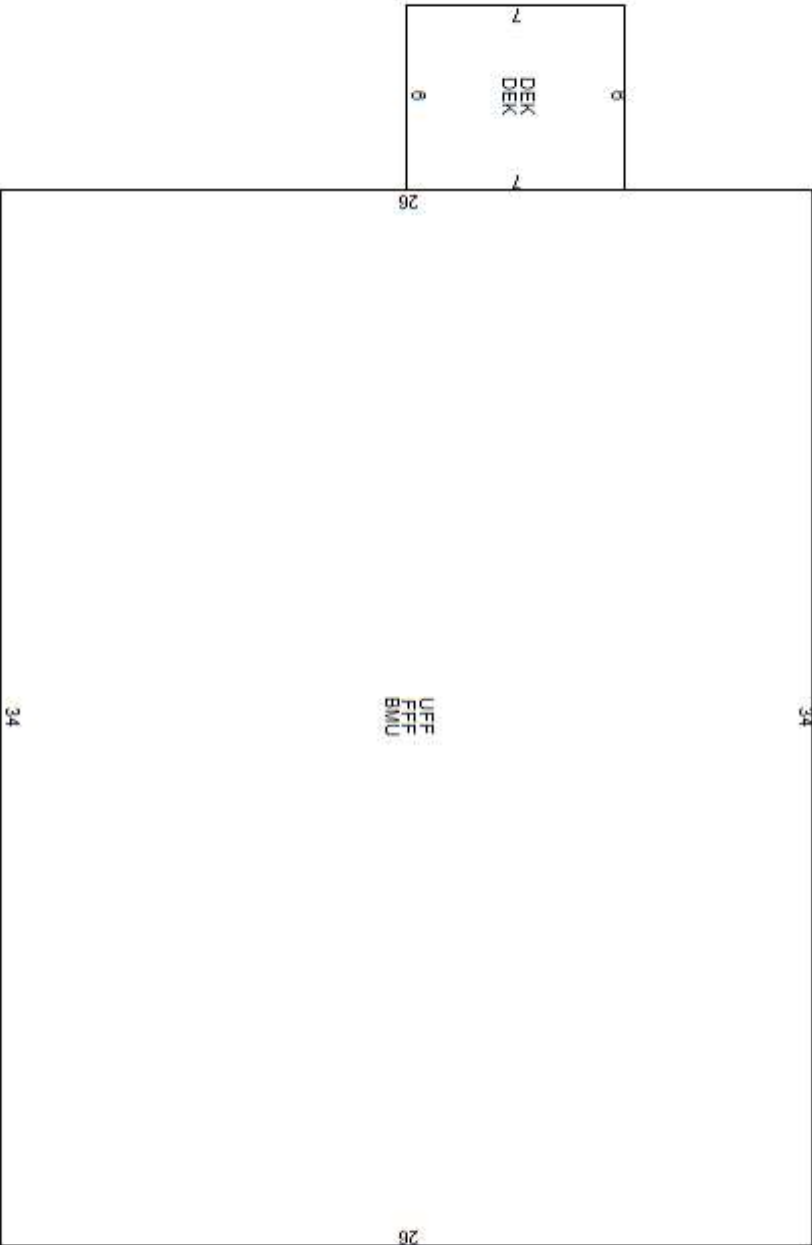
Market Cost New:	\$ 283,793
Year Built:	1920
Condition For Age:	GOOD
Physical:	30 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	30 %
Building Value:	\$ 198,700



OWNER INFORMATION		SALES HISTORY					PICTURE							
HEATH, SARAH X. BARDWELL, SPENCER C. 3 PARADISE LANE  AUBURN, NH 03032		Date	Book	Page	Type	Price Grantor								
		06/09/2022	6414	1939	Q1	475,000 COUGHLIN, JR., THOMAS M.								
		05/31/2019	6004	1598	Q1	355,000 BOHAC, RACHAEL K.								
		12/01/2015	5674	0141	Q1	244,000 CHAREST, STACEY JO								
LISTING HISTORY		NOTES												
09/30/22	DMVM	GREY;9/20 NOH;WELL MAINT;09/21 FORMICA/WD CABS IN KIT, SUMP												
09/03/21	DMCL	PUMP, 1 BDRM ON FFF & 3 IN UFF;9/22 N.O.H.;DNP U METAL												
01/01/21	INSP	GAZEBO=N/V;RADON AIR SYS;4/23 REPLACE OIL TANK=NVC;												
09/29/20	DMVM													
09/12/14	DMVM													
07/16/14	INSP	MARKED FOR INSPECTION												
03/14/12	DMVM													
01/30/12	INSP	MARKED FOR INSPECTION												
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR							
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes						
GARAGE-1 STY	480	20	x 24	93	30.00	75	10,044							
DECK	168	12	x 14	155	7.00	50	911	PLATFORM						
							11,000							
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2021	\$ 146,400	\$ 11,000	\$ 102,100	Parcel Total: \$ 259,500										
2022	\$ 152,500	\$ 11,000	\$ 102,100	Parcel Total: \$ 265,600										
2023	\$ 288,300	\$ 11,000	\$ 163,700	Parcel Total: \$ 463,000										
LAND VALUATION														
Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.343 ac	163,720	E	100	100	100	100	100	-- LEVEL	100	163,700	0	N	163,700 HWY
							0.343 ac							
							0.343 ac							
LAST REVALUATION: 2023									Site: AVERAGE Driveway: PAVED Road: PAVED					


PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS			
		HEATH, SARAH X. BARDWELL, SPENCER C. 3 PARADISE LANE  AUBURN, NH 03032	District	Percentage	Model: 2.00 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD Heat: OIL/HOT WATER Bedrooms: 4    Baths: 2.0    Fixtures: 6 Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0905    Base Rate: RSA 146.00 Bldg. Rate: 1.1756 Sq. Foot Cost: \$ 171.63			
			PERMITS					
			Date	Permit ID	Permit Type	Notes		
			01/26/06	06-018	DEMOLITION	DEMOLITION OF EXISTING		
01/26/06	06-019	NEW BUILDING	REPLACE 2 BEDROOM HOM					

BUILDING SUB AREA DETAILS				2023 BASE YEAR BUILDING VALUATION	
ID	Description	Area	Adj. Effect.		
DEK	DECK/ENTRANCE	84	0.10	Market Cost New:	\$ 327,642
BMU	BSMNT	884	0.15	Year Built:	2006
UFF	UPPER FLR FIN	884	1.00	Condition For Age:	GOOD      12 %
FFF	FST FLR FIN	884	1.00	Physical:	
				Functional:	
				Economic:	
				Temporary:	
				Total Depreciation:	12 %
GLA:	1,768	2,736	1,909	Building Value:	\$ 288,300





PICTURE



OWNER

SCANLON, GENEVIEVE  
SCANLON, ANTHONY E & ANTHONY J  
176 ROCKINGHAM ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

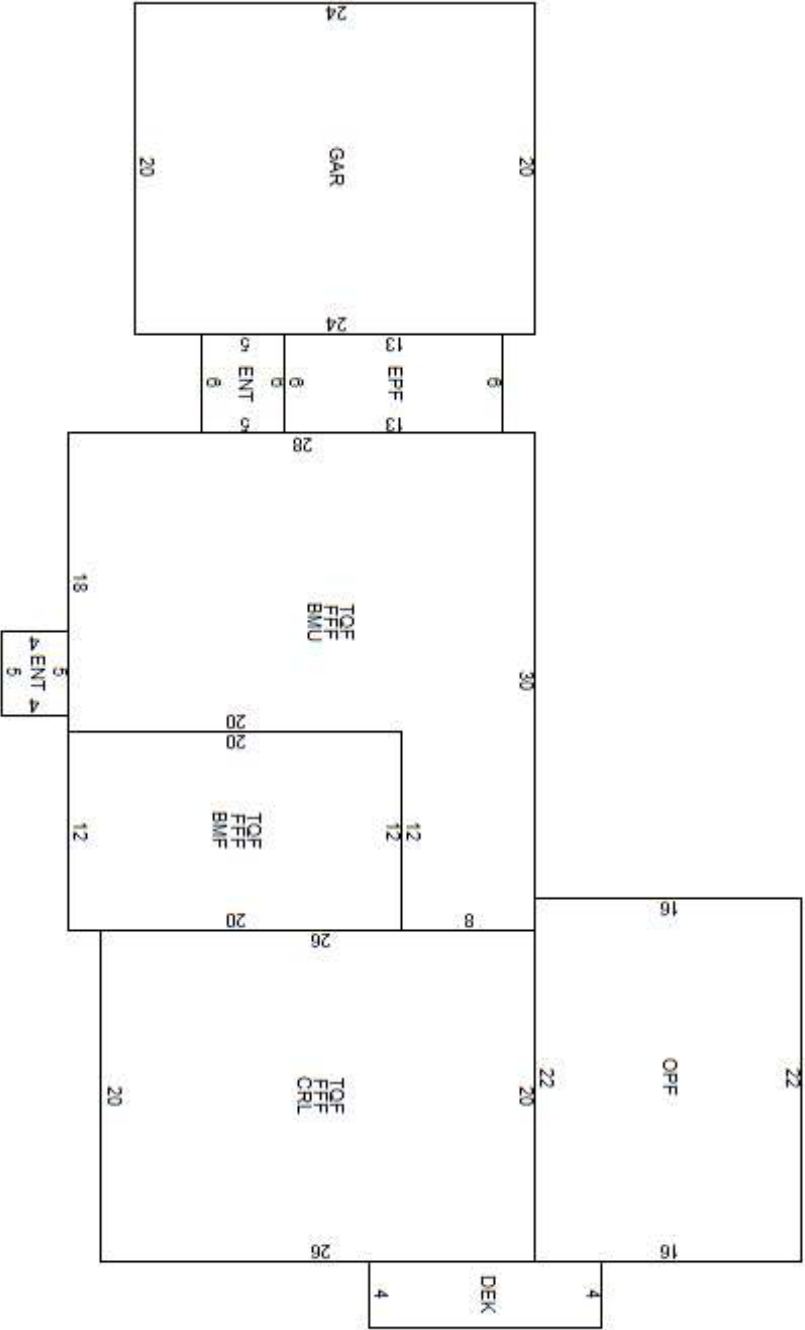
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/07/06	06-271	SHED	- TO MEET BUILDING SETE
09/18/03	03-306	CHIMNEY	MASON CHIMNEY FOR FIR

BUILDING DETAILS


Model: 1.75 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: CLAP BOARD  
Int: PLASTERED/DRYWALL  
Floor: HARDWOOD  
Heat: OIL/HOT WATER  
Bedrooms: 3      Baths: 2.0      Fixtures: 7  
Extra Kitchens:      Fireplaces:      Generators:      A/C: No  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 0.9712      Base Rate: RSA 146.00  
Bldg. Rate: 1.0260  
Sq. Foot Cost: \$ 149.80



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
CRL	CRAWL SPACE	520	0.05
BMF	BSMNT FINISHED	240	0.30
OPF	OPEN PORCH	352	0.25
DEK	DECK/ENTRANCE	56	0.10
BMU	BSMNT	600	0.15
ENT	ENTRY WAY	50	0.10
GAR	GARAGE	480	0.45
EPF	ENCLSD PORCH	78	0.70
TOF	3/4 STRY FIN	1360	0.75
FFF	FST FLR FIN	1360	1.00
GLA: 2,380		5,096	2,938
2023 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 440,112	
Year Built:		1952	
Condition For Age:		AVERAGE	
Physical:		32 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		32 %	
Building Value:		\$ 299,300	

OWNER INFORMATION				SALES HISTORY				PICTURE	
SHAH, RITA KHADKA, DUL B. 93 ROCKINGHAM ROAD  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				11/07/2022	6451	211	Q1	555,066	WEITZEL, DANIEL D.
				06/03/2020	6122	1741	U138		WEITZEL, DANIEL D.
				11/02/2017	5867	2926	Q1	405,000	MARTINEAU, ASHLEY S.
				10/27/2016	5766	1766	Q1	374,933	WAYNE E. KENNEY
				09/14/2015	5653	0723	Q1	205,000	STARK,SHIRLEY O TRUSTEE
LISTING HISTORY				NOTES					
01/16/23 DMVL SALES				TAN; COMM ZONE; 3/18; INT/EXT AVG COND; 1/23; ADDED SHOWER IN 1/2 BTH=3 FIX BTH; GRANITE/HDWD CABS W/ISLAND IN KIT; CROWN & WAINSCOTTING IN DR; WD ACCENT WALL IN BR;					
05/20/22 DMVE									
01/01/22 INSP MARKED FOR INSPECTION									
03/30/18 ADVL VSALE									
03/23/17 DMPM									
02/19/16 DMPR									
07/30/15 DMVM									
07/02/15 INSP MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION									
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND		1			100	3,000.00	100	3,000	GAS
								3,000	
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 230,700	\$ 3,000	\$ 135,300						
		Parcel Total:	\$ 369,000						
2022	\$ 230,700	\$ 3,000	\$ 135,300						
		Parcel Total:	\$ 369,000						
2023	\$ 392,800	\$ 3,000	\$ 182,900						
		Parcel Total:	\$ 578,700						
LAND VALUATION									
Zone: COMMERCIAL 1 & 2				Minimum Acreage: 2.00	Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED		
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	2.000 ac	190,000	E	100	100	100	95 -- MILD	100	180,500 MPU/101
1F RES	0.510 ac	x 5,000	X	100			95 -- MILD	100	2,400
	2.510 ac							182,900	182,900
LAST REVALUATION: 2023									

PICTURE



OWNER

SHAH, RITA  
KHADKA, DUL B.  
93 ROCKINGHAM ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
12/07/22	22-695	ALTERATION	NOT INTENDED TO CREAT
03/14/16	16-147	NEW HOME	UNFINISHED BASEMENT.
09/08/15	15-444	DEMOLITION	WASTE DISPOSAL PER NHI

BUILDING DETAILS

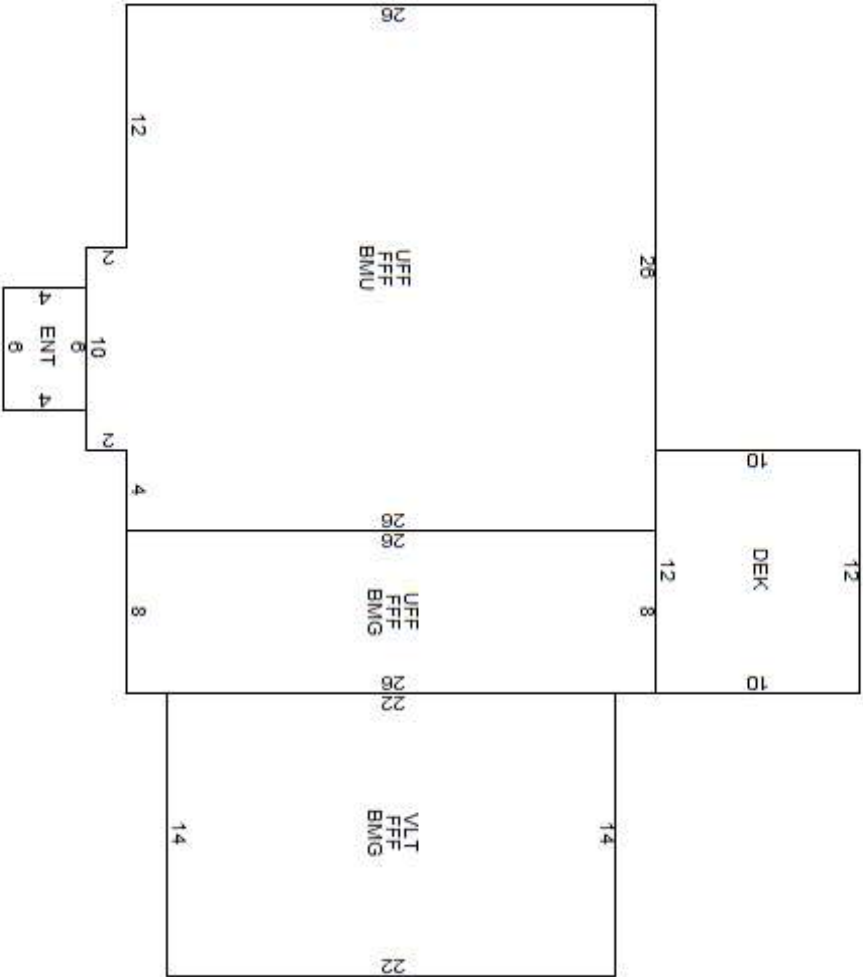
Model: 2.00 STORY FRAME COLONIAL  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: HARDWOOD/CARPET  
Heat: GAS/EA DUCTED  
Bedrooms: 3    Baths: 3.0    Fixtures: 10  
Extra Kitchens:    Fireplaces:  
A/C: Yes    100.00 %    Generators:  
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 1.0264    Base Rate: RSA 146.00  
Bldg. Rate: 1.2433  
Sq. Foot Cost: \$ 181.52

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
VLT	VAULTED	308	0.05	15
FFF	FST FLR FIN	1212	1.00	1212
BMG	BASEMENT	516	0.20	103
UFF	UPPER FLR FIN	904	1.00	904
BSMT	BSMNT	696	0.15	104
ENT	ENTRY WAY	24	0.10	2
DEK	DECK/ENTRANCE	120	0.10	12
GLA:	2,116	3,780		2,352

2023 BASE YEAR BUILDING VALUATION


Market Cost New:	\$ 426,935
Year Built:	2016
Condition For Age:	GOOD
Physical:	8 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	8 %
Building Value:	\$ 392,800



OWNER INFORMATION				SALES HISTORY				PICTURE	
<b>BRUNS, AMY M.</b> TANGUAY, III, ROBERT 69 DOLLARD ROAD  AUBURN, NH 03032				<b>Date</b>	<b>Book</b>	<b>Page</b>	<b>Type</b>	<b>Price Grantor</b>	
				08/22/2022	6433	938	Q1	405,000 STROUT, AARON	
				01/09/2020	6074	160	Q1	299,933 NORRIS, AMY	
				02/03/2014	5510	2273	Q1	175,000 BURGESS, HOWARD C SR T	
				12/28/2005	4606	1475	U138	40 BURGESS HOWARD	
<b>LISTING HISTORY</b>				<b>NOTES</b>					
09/30/22 DMVL 05/20/22 DMVE 01/01/22 INSP 05/27/20 DMPR 08/11/15 DMVM 07/02/15 INSP 04/02/14 DMPR 03/25/10 DMPR				WHT; ORIG KIT; STEEL I BEAM & FLR JOISTS, NO WALLS IN BSMT SEPARATING BMG; TRAFIC NOISY FR 101; NEW ROOF IN 07; 3/10 HSE WIRED FOR PORT GEN; 8/15 NOH; CHANGED STRY HGT; 5/20 NEW DRWY (PVD) RELOCATED; N/C TO VALUE; 9/22 NEW SEPTIC IN 2022; 1/2 BTH IN BDRM; FMICA WD CABINETS IN KIT; NOTHING INCLUDED IN SALE;;					
<b>EXTRA FEATURES VALUATION</b>									
<b>Feature Type</b>		<b>Units</b>	<b>Lnth x Width</b>	<b>Size Adj</b>	<b>Rate</b>	<b>Cond</b>	<b>Market Value Notes</b>		
FIREPLACE 1-STAND		1	100		3,000.00	100	3,000		
<b>MUNICIPAL SOFTWARE BY AVITAR</b>									
<b>AUBURN ASSESSING OFFICE</b>									
<b>PARCEL TOTAL TAXABLE VALUE</b>									
<b>Year</b>	<b>Building</b>	<b>Features</b>		<b>Land</b>					
2021	\$ 104,700	\$ 3,000		\$ 143,500					
		Parcel Total: \$ 251,200							
2022	\$ 115,000	\$ 3,000		\$ 143,500					
		Parcel Total: \$ 261,500							
2023	\$ 215,300	\$ 3,000		\$ 193,300					
		Parcel Total: \$ 411,600							
<b>LAND VALUATION</b>									
<b>Zone: RESIDENTIAL 1 &amp; 2</b>									
<b>Minimum Acreage: 2.00</b>		<b>Minimum Frontage: 200</b>							
<b>Land Type</b>	<b>Units</b>	<b>Base Rate</b>	<b>NC Adj</b>	<b>Site</b>	<b>Road</b>	<b>DWay</b>	<b>Topography</b>	<b>Cond</b>	<b>Ad Valorem SPI R</b>
1F RES	1,000 ac	185,000 F	110	100	100	100	95 -- MILD	100	193,300
		<b>1,000 ac</b>						<b>193,300</b>	
<b>LAST REVALUATION: 2023</b>									
<b>Site: AVERAGE Driveway: PAVED Road: PAVED</b>									



PICTURE



OWNER

BRUNS, AMY M.  
TANGUAY, III, ROBERT  
69 DOLLARD ROAD  
AUBURN, NH 03032

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
11/27/13	13-616	EXTERIOR ONLY	CONTACT AUBURN FIRE D
05/02/06	06-133	SEPTIC	

BUILDING DETAILS


Model: 1.50 STORY FRAME CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: ALUM SIDING  
Int: PLASTERED  
Floor: HARD TILE/LAMINATE/VINYL  
Heat: OIL/HOT WATER  
Bedrooms: 3      Baths: 1.5      Fixtures: 6  
Extra Kitchens:      Fireplaces:      Generators:      A/C: No  
Quality: A0 AVG  
Com. Wall:  
Size Adj: 1.1125      Base Rate: RSA 146.00  
Bldg. Rate: 1.0683  
Sq. Foot Cost: \$ 155.98

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
BMU	BSMNT	704	0.15 106
BMG	BASEMENT	528	0.20 106
ENT	ENTRY WAY	64	0.10 6
OPF	OPEN PORCH	140	0.25 35
ATF	ATTIC FINISHED	1232	0.25 308
FFF	FST FLR FIN	1232	1.00 1232
GLA:	1,540	3,900	1,793
2023 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 279,672	
Year Built:		1963	
Condition For Age:		GOOD 23 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		23 %	
Building Value:		\$ 215,300	



OWNER INFORMATION				SALES HISTORY				PICTURE	
DEMIRJIAN, GERALD J., TRUSTEE GERALD J. DEMIRJIAN 2021 TRUST 11 ROCKINGHAM ROAD, UNIT A  AUBURN, NH 03032				Date	Book	Page	Type	Price	Grantor
				01/04/2023	6461	1109	Q 1	410,000	PIENIAZEK, CHRISTOPHER
				09/19/2019	6037	1233	U 138	1	PIENIAZEK, CHRISTOPHER
				08/20/2019	6027	2233	Q 1	294,333	WAYNE E. KENNEY
LISTING HISTORY				NOTES					
04/28/23	DMVM	SALES VERIFICATION	TAN;EFF 4/18 NEW CONDO PER PLAN #40484; 5/18 FORSALE AP\$ 339,900;3/19						
05/25/22	DMVM		END UNIT;ABOVE AVG SIDING=VINYL SHAKES;5/22 N.O.H.;P/U						
01/01/22	INSP	MARKED FOR INSPECTION	A/C;REMOVE FPL; 4/23 KIT=FORMICA C-TOPS; PU CARPET FLR PER MLS;						
04/01/20	LMPR		NOH, NC TO EXT O PER PERMIT ADDED SUB PANEL						
03/25/19	DMPM								
04/01/18	LMSL								
03/27/18	DMVL								
MUNICIPAL SOFTWARE BY AVITAR									
AUBURN ASSESSING OFFICE									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value		Notes	
SEVERANCE BROOK	1		100	126,000.00	100	126,000			
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 158,000		\$ 123,000		\$ 0		Parcel Total: \$ 281,000		
2022	\$ 166,100		\$ 120,000		\$ 0		Parcel Total: \$ 286,100		
2023	\$ 285,700		\$ 126,000		\$ 0		Parcel Total: \$ 411,700		
LAND VALUATION									
Zone: COMMERCIAL 1 & 2				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type 1F RES				Neighborhood: E		Cond		Ad Valorem SPI R Tax Value Notes	
								</	

PICTURE



OWNER

DE MIRJIAN, GERALD J., TRUSTEE  
GERALD J. DEMIRJIAN 2021 TRUST  
11 ROCKINGHAM ROAD, UNIT A  
AUBURN, NH 03032

TAXABLE DISTRICTS

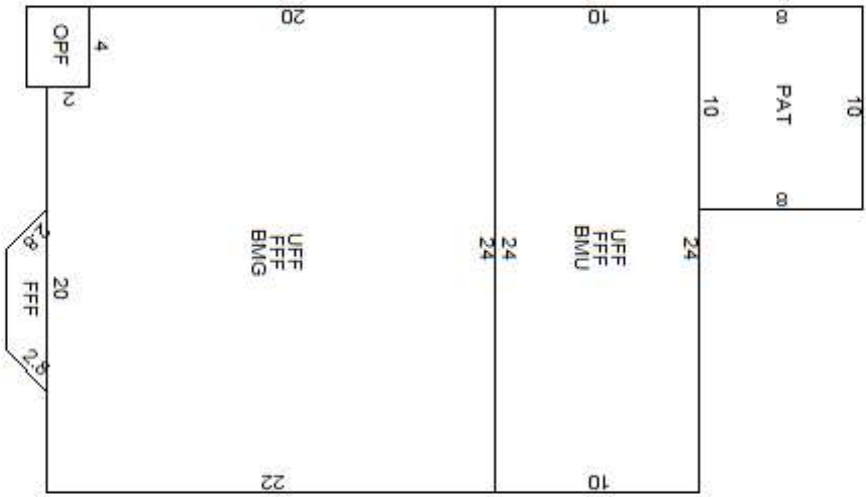
District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
01/19/23	23-105	ELEC	SUB PANEL
04/18/19	19-162	NEW HOME	LESS THAN 50%
02/21/18	18-069	NEW HOME	CONDO BUILDING. SUBCC

BUILDING DETAILS

Model: 2.00 STORY FRAME CONDO  
Roof: GABLE OR HIP/ASPHALT  
Ext: VINYL SIDING/ABOVE AVG  
Int: DRYWALL  
Floor: HARDWOOD/CARPET  
Heat: GAS/EA DUCTED  
Bedrooms: 2    Baths: 2.5    Fixtures: 8  
Extra Kitchens:    Fireplaces:     
A/C: Yes    100.00 %    Generators:     
Quality: A1 AVG+10  
Com. Wall:     
Size Adj: 1.1358    Base Rate: RCT 146.00  
Bldg. Rate: 1.2489  
Sq. Foot Cost: \$ 182.34



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
PAT	PATIO	80	0.10	8
OPF	OPEN PORCH	12	0.25	3
UFF	UPPER FLR FIN	760	1.00	760
FFF	FST FLR FIN	774	1.00	774
BMU	BSMT	240	0.15	36
BMG	BASEMENT	520	0.20	104
GLA:	1,534	2,386		1,685

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 307,243
Year Built:	2018
Condition For Age:	GOOD
Physical:	6 %
Functional:	C/W
Economic:	1 %
Temporary:	
Total Depreciation:	7 %
Building Value:	\$ 285,700

# ***SECTION 9***

## **C. FINAL VALUATION TABLES**



## Land Pricing Zones

Zone 01			
<b>Description:</b> RURAL	\$ 80,000	@	0.010 ac
<b>Lot Size:</b> 3.00	\$ 125,000	@	0.100 ac
<b>Frontage:</b> 300	\$ 160,000	@	0.250 ac
<b>Lot Price:</b> \$ 195,000	\$ 170,000	@	0.500 ac
<b>Excess Acreage:</b> \$ 5,000	\$ 185,000	@	1.000 ac
<b>Excess Frontage:</b> \$ 125	\$ 190,000	@	2.000 ac
<b>View:</b> \$ 100,000	\$ 195,000	@	3.000 ac
	\$ 195,000	@	3.000 ac

Zone 02			
<b>Description:</b> RESIDENTIAL 1 & 2	\$ 80,000	@	0.010 ac
<b>Lot Size:</b> 2.00	\$ 125,000	@	0.100 ac
<b>Frontage:</b> 200	\$ 160,000	@	0.250 ac
<b>Lot Price:</b> \$ 190,000	\$ 170,000	@	0.500 ac
<b>Excess Acreage:</b> \$ 5,000	\$ 185,000	@	1.000 ac
<b>Excess Frontage:</b> \$ 180	\$ 190,000	@	2.000 ac
<b>View:</b> \$ 100,000	\$ 190,000	@	2.000 ac
	\$ 190,000	@	2.000 ac

Zone 03			
<b>Description:</b> COMMERCIAL 1 & 2	\$ 80,000	@	0.010 ac
<b>Lot Size:</b> 2.00	\$ 125,000	@	0.100 ac
<b>Frontage:</b> 200	\$ 160,000	@	0.250 ac
<b>Lot Price:</b> \$ 190,000	\$ 170,000	@	0.500 ac
<b>Excess Acreage:</b> \$ 5,000	\$ 185,000	@	1.000 ac
<b>Excess Frontage:</b> \$ 180	\$ 190,000	@	2.000 ac
<b>View:</b> \$ 100,000	\$ 190,000	@	2.000 ac
	\$ 190,000	@	2.000 ac

Zone 04			
<b>Description:</b> INDUSTRIAL	\$ 80,000	@	0.010 ac
<b>Lot Size:</b> 3.00	\$ 125,000	@	0.100 ac
<b>Frontage:</b> 300	\$ 160,000	@	0.250 ac
<b>Lot Price:</b> \$ 195,000	\$ 170,000	@	0.500 ac
<b>Excess Acreage:</b> \$ 5,000	\$ 185,000	@	1.000 ac
<b>Excess Frontage:</b> \$ 125	\$ 190,000	@	2.000 ac
<b>View:</b> \$ 100,000	\$ 195,000	@	3.000 ac
	\$ 195,000	@	3.000 ac

Land Use Codes	
Code	Description
79D	79-D HISTORIC BARN
79F	79-F FARM STRUCT
CI	COM/IND
EX-F	EXEMPT-FED
EX-G	EX ACTIVITY TAX AREA
EX-M	EXEMPT-MUNIC
EX-P	EXEMPT-PILT
EX-S	EXEMPT-STATE
R1	1F RES
R1A	1F RES WTR ACS
R1W	1F RES WTRFRNT
R2	2F RES
R2A	2F RES WTR ACS
R2W	2F RES WTRFRNT
R3	3F RES
R3A	3F RES WTR ACS
R3W	3F RES WTRFRNT
R4	4F RES
R4A	4F RES WTR ACS
R4W	4F RES WTRFRNT
UTL	UTILITY-OTHER
UTLE	UTILITY-ELEC
UTLG	UTILITY-GAS
UTLW	UTILITY-WATER

Neighborhoods		
Code	Adjustment	Factor
A	AVG-60	40
B	AVG -40	60
C	AVG -20	80
D	AVG -10	90
E	AVG	100
F	AVG +10	110
G	AVG +20	120
H	AVG +30	130
I	AVG +40	140
J	AVG +50	150
K	AVG +60 160%	160
L	AVG +70 170%	170
M	AVG +80 180%	180
N	AVG +90 190%	190
P	AVG +100 200%	200
Q	SPECIAL 225%	225
R	SPECIAL 250%	250
S	SPECIAL 275%	275
T	SPECIAL 300%	300
X	BACKLAND	100

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
B	BEST	140
E	EXC	125
F	FAIR	95
G	GOOD	105
H	N/A	100
N	NATURAL	90
U	UNDEV/WOODED	80
UC	UNDEV/CLEARED	90
Y	VERY GOOD	110

Topography Modifiers		
Code	Description	Factor
A	LEVEL	100
B	MILD	95
C	ROLLING	90
D	MODERATE	85
E	STEEP	75
F	SEVERE	50

Road Modifiers		
Code	Description	Factor
D	DIRT/GRAVEL	95
H	N/A	100
P	PAVED	100

Driveway Modifiers		
Code	Description	Factor
C	CONCRETE	100
D	DIRT/GRAVEL	95
G	GRASS	95
H	N/A	100
PP	PART PAVED	98
PV	PAVED	100
U	UND	90

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 0.00	\$ 0.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 39.00	\$ 59.00
CUMO	MNGD OTHER	\$ 24.00	\$ 36.00
CUMW	MNGD PINE	\$ 74.00	\$ 111.00
CUUH	UNMNGD HARDWD	\$ 65.00	\$ 98.00
CUUL	UNPRODUCTIVE	\$ 24.00	\$ 24.00
CUUO	UNMNGD OTHER	\$ 40.00	\$ 60.00
CUUW	UNMNGD PINE	\$ 123.00	\$ 185.00
CUWL	WETLANDS	\$ 24.00	\$ 24.00

View Subjects		
Code	Description	Factor
HILL	HILLS	50
HAW	HILLS & WATER	100
HAM	HILLS AND MOUNTAIN	110
WTR	LAKES AND RIVERS	95
MTN	MOUNTAINS	100
MAW	MOUNTAINS AND WAT	135

View Widths		
Code	Description	Factor
AVG	AVERAGE	100
NAR	NARROW	50
PAN	PANORAMIC	125
TUN	TUNNEL	25
WID	WIDE	110

View Depths		
Code	Description	Factor
FULL	FULL	100
T25	TOP 25	25
T50	TOP 50	50
T75	TOP 75	75

View Distances		
Code	Description	Factor
CLS	CLOSE OR NEAR	50
DST	DISTANT	100
RXT	EXTREME	110

Water Body Frontage Foot Factors			
Water Body Name	Base Value	Frontage Feet	Factor
BEAVER POND	\$ 20,000		
		1 ft.	20
		10 ft.	25
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	125
		250 ft.	135
		500 ft.	145
		750 ft.	150
CALEF POND	\$ 100,000		
		1 ft.	20
		10 ft.	25
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	125
		250 ft.	135
		500 ft.	145
		750 ft.	150
MASSABESIC LAKE	\$ 300,000		
		1 ft.	10
		10 ft.	25
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	125
		250 ft.	135
		500 ft.	145
		750 ft.	150
		1,000 ft.	200
		2,000 ft.	250
		3,000 ft.	300
		4,000 ft.	350
		5,000 ft.	400
		6,000 ft.	450
		8,000 ft.	550
		9,000 ft.	600
		10,000 ft.	650
		20,000 ft.	800
		70,000 ft.	999
MASSABESIC RIVER	\$ 50,000		
		1 ft.	20
		10 ft.	25
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	125
		250 ft.	135
		500 ft.	145
		750 ft.	150

Water Frontage Access		
Code	Description	Factor
BEACH	BEACH	125
BOATL	BOAT LAUNCH	125
GRSSY	GRASSY/CLEAR	110
NAT	NATURAL	80
WEEDY	WEEDY	90

Water Frontage Location		
Code	Description	Factor
COVE	COVE	90
ISL	ISLAND	100
MBODY	MAIN BODY	100
MB/VU	MAIN BODY WITH VIE	125

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Water Frontage Topography		
Code	Description	Factor
LEVW	LEVEL WF	100
MILDW	MILD WF	95
MODW	MODERATE WF	85
ROLLW	ROLLING WF	90
SEVW	SEVERE WF	50
STPW	STEEP WF	75



**Auburn**  
**Land Area Size Adjustment Factors**

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	100.00	61	84.00	112	68.00	163	52.00	214	36.00
11	99.00	62	84.00	113	68.00	164	52.00	215	36.00
12	99.00	63	83.00	114	67.00	165	51.00	216	36.00
13	99.00	64	83.00	115	67.00	166	51.00	217	35.00
14	98.00	65	83.00	116	67.00	167	51.00	218	35.00
15	98.00	66	82.00	117	66.00	168	51.00	219	35.00
16	98.00	67	82.00	118	66.00	169	50.00	220	34.00
17	98.00	68	82.00	119	66.00	170	50.00	221	34.00
18	97.00	69	81.00	120	65.00	171	50.00	222	34.00
19	97.00	70	81.00	121	65.00	172	49.00	223	33.00
20	97.00	71	81.00	122	65.00	173	49.00	224	33.00
21	96.00	72	80.00	123	65.00	174	49.00	225	33.00
22	96.00	73	80.00	124	64.00	175	48.00	226	32.00
23	96.00	74	80.00	125	64.00	176	48.00	227	32.00
24	95.00	75	79.00	126	64.00	177	48.00	228	32.00
25	95.00	76	79.00	127	63.00	178	47.00	229	32.00
26	95.00	77	79.00	128	63.00	179	47.00	230	31.00
27	94.00	78	79.00	129	63.00	180	47.00	231	31.00
28	94.00	79	78.00	130	62.00	181	46.00	232	31.00
29	94.00	80	78.00	131	62.00	182	46.00	233	30.00
30	93.00	81	78.00	132	62.00	183	46.00	234	30.00
31	93.00	82	77.00	133	61.00	184	46.00	235	30.00
32	93.00	83	77.00	134	61.00	185	45.00	236	29.00
33	93.00	84	77.00	135	61.00	186	45.00	237	29.00
34	92.00	85	76.00	136	60.00	187	45.00	238	29.00
35	92.00	86	76.00	137	60.00	188	44.00	239	28.00
36	92.00	87	76.00	138	60.00	189	44.00	240	28.00
37	91.00	88	75.00	139	60.00	190	44.00	241	28.00
38	91.00	89	75.00	140	59.00	191	43.00	242	27.00
39	91.00	90	75.00	141	59.00	192	43.00	243	27.00
40	90.00	91	74.00	142	59.00	193	43.00	244	27.00
41	90.00	92	74.00	143	58.00	194	42.00	245	27.00
42	90.00	93	74.00	144	58.00	195	42.00	246	26.00
43	89.00	94	74.00	145	58.00	196	42.00	247	26.00
44	89.00	95	73.00	146	57.00	197	41.00	248	26.00
45	89.00	96	73.00	147	57.00	198	41.00	249	25.00
46	88.00	97	73.00	148	57.00	199	41.00	250	25.00
47	88.00	98	72.00	149	56.00	200	41.00		
48	88.00	99	72.00	150	56.00	201	40.00		
49	88.00	100	72.00	151	56.00	202	40.00		
50	87.00	101	71.00	152	55.00	203	40.00		
51	87.00	102	71.00	153	55.00	204	39.00		
52	87.00	103	71.00	154	55.00	205	39.00		
53	86.00	104	70.00	155	55.00	206	39.00		
54	86.00	105	70.00	156	54.00	207	38.00		
55	86.00	106	70.00	157	54.00	208	38.00		
56	85.00	107	70.00	158	54.00	209	38.00		
57	85.00	108	69.00	159	53.00	210	37.00		
58	85.00	109	69.00	160	53.00	211	37.00		
59	84.00	110	69.00	161	53.00	212	37.00		
60	84.00	111	68.00	162	52.00	213	37.00		

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Description	Rate	DPR
1/16TH OF 11-48	13,600.00 ea	0.00
20 PRISCILLA LANE	32,000.00 ea	0.00
320 ROCKINGHAM RD	100,000.00 ea	0.00
71 DOLLARD	40,000.00 ea	0.00
792 LONDONDERRY TURN	32,000.00 ea	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
88 PRISCILLA CONDO	32,000.00 ea	0.00
945 LONDONDERRY TPK	150,000.00 ea	0.00
AMENITY/LEASED SITE	50,000.00 ea	0.00
BARN-1STRY	18.00 sf	40.00
BARN-1STRY/BSMT	20.00 sf	40.00
BARN-1STY/LOFT	22.00 sf	40.00
BARN-1STY/LOFT/BSMT	24.00 sf	40.00
BARN-2STY	26.00 sf	40.00
BARN-2STY/BSMT	28.00 sf	40.00
BARN-2STY/LOFT	29.00 sf	40.00
BARN-2STY/LOFT/BSMT	30.00 sf	40.00
BASKETBALL COURT	18,000.00 ea	0.00
BATH HOUSE	25.00 sf	50.00
BERRY PATCH LANE	5,000.00 ea	0.00
BOAT DOCKS- COMMERC	10.00 sf	0.00
BOAT HOUSE	30.00 sf	75.00
CABANA	30.00 sf	0.00
CABIN	25.00 sf	75.00
CAMBRIDGE COMMON	5,000.00 ea	0.00
CAMPSITE W/S/E	8,000.00 ea	0.00
CANOPY	23.00 sf	0.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	50.00
COHAS PRESERVE COMMN	35,000.00 ea	0.00
COLD STORAGE	50.00 sf	0.00
COM EV CHARGING STAT	7,500.00 ea	0.00
COMM GENERATOR	10,000.00 ea	0.00
COMMONLAND	5,000.00 ea	0.00
CONCRETE SLAB	5.00 sf	0.00
COOPS-POULTRY	10.00 sf	40.00
CRICKET COMMON	5,000.00 ea	0.00
CU VALUE	285.00 ea	0.00
DECK	7.00 sf	50.00
DRIVE UP WINDOW	10,000.00 ea	0.00
DRIVE UP/PNEUMATIC T	19,000.00 ea	0.00
ELEVATOR-FREIGHT	30,000.00 ea	0.00
ELEVATOR-PASSENGER	20,000.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 ea	0.00
FIREPLACE 1-CUST	5,000.00 ea	0.00
FIREPLACE 1-STAND	3,000.00 ea	0.00
FIREPLACE 2-CUST	8,500.00 ea	0.00
FIREPLACE 2-STAND	5,000.00 ea	0.00
FIREPLACE 3-CUST	12,000.00 ea	0.00
FIREPLACE 3-STAND	6,500.00 ea	0.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	0.00
FIREPLACE 5-CUST	17,500.00 ea	0.00
FIREPLACE 5-STAND	9,500.00 ea	0.00
FIREPLACE 6-CUST	19,000.00 ea	0.00
FIREPLACE 6-STAND	11,000.00 ea	0.00
FOUNDATION	20.00 sf	60.00
GARAGE-1 STY	30.00 sf	60.00
GARAGE-1 STY/ATTIC	33.00 sf	60.00
GARAGE-1 STY/BSMT	34.00 sf	60.00
GARAGE-1.5 STY	34.00 sf	0.00
GARAGE-1.5 STY/BSMT	35.00 sf	0.00
GARAGE-1.75 STY	35.00 sf	0.00
GARAGE-1.75 STY/BSMT	38.00 sf	0.00
GARAGE-2 STY	36.00 sf	60.00
GARAGE-2 STY/BSMT	39.00 sf	60.00
GARAGE-ATTIC/BSMT	35.00 sf	60.00
GAZEBO	12.00 sf	75.00
GREENHOUSE-GLASS	24.00 sf	0.00
GREENHOUSE-POLY	5.00 sf	0.00
GRIFFIN QUARRY	5,000.00 ea	0.00
HAWTHORNE DR	5,000.00 ea	0.00
HISTORIC BARN	0.00 ea	0.00
HOT TUB	1,500.00 ea	0.00

Description	Rate	DPR
ILLSLEY HILLS	5,000.00 ea	0.00
KENNELS	12.00 sf	50.00
LEAN-TO	4.00 sf	50.00
LIFTS-COMMERCIAL	4,000.00 ea	60.00
LIGHTS-PKG LOT/DBL	2,700.00 ea	0.00
LIGHTS-PKG LOT/QUAD	4,700.00 ea	0.00
LIGHTS-PKG LOT/SINGL	1,700.00 ea	0.00
LIGHTS-PKG LOT/TRIPL	3,700.00 ea	0.00
LOAD LEVELER	2,900.00 ea	0.00
LOADING DOCKS	5,000.00 ea	0.00
LONG POND WOODS	5,000.00 ea	0.00
NATHANIEL	5,000.00 ea	0.00
PATIO	7.00 sf	50.00
PAVING	3.25 sf	60.00
POLE BARN	8.00 sf	0.00
POOL-ABOVE GROUND	6.00 sf	60.00
POOL-ENCLOSED	30.00 sf	0.00
POOL-INGRND-GUNITE	33.00 sf	60.00
POOL-INGRND-VINYL	28.00 sf	60.00
PORCH	15.00 sf	0.00
PUMP GAS/OIL-MIXING	8,200.00 ea	75.00
PUMP-GAS/OIL-DOUBLE	9,400.00 ea	75.00
PUMP-GAS/OIL-SINGLE	7,500.00 ea	75.00
RES EV CHARGER	0.00 ea	0.00
RIDING ARENA	18.00 sf	75.00
SADDLE HILL	5,000.00 ea	0.00
SAUNA	75.00 sf	50.00
SCALE 40 TON	43,000.00 ea	0.00
SCALE 50 TON	48,700.00 ea	0.00
SCALE 60 TON	55,000.00 ea	0.00
SCALE 70 TON	63,500.00 ea	0.00
SCREENHOUSE	14.00 sf	50.00
SEVERANCE BROOK	126,000.00 ea	0.00
SHED-EQUIPMENT	8.00 sf	50.00
SHED-METAL	6.00 sf	60.00
SHED-VINYL	7.00 sf	0.00
SHED-WOOD	10.00 sf	50.00
SHOP-AVE	18.00 sf	0.00
SHOP-EX	25.00 sf	0.00
SHOP-GOOD	21.00 sf	0.00
SIGN ILLUMINATED	106.00 sf	0.00
SIGN NON ILLUMINATED	92.00 sf	0.00
SILO-BRICK	32.00 sf	0.00
SILO-CONCRETE	27.00 sf	40.00
SILO-STEEL	32.00 sf	40.00
SILO-WOOD	22.00 sf	40.00
SOLAR ELEC PANEL	400.00 ea	0.00
SOLAR H2O PANEL	400.00 ea	0.00
SPINKLERED AREA	3.00 sf	75.00
STABLES	21.00 sf	50.00
SUTTON CIRCLE CONDO	32,000.00 ea	0.00
TANKS-FUEL/WATER	3.00 ea	0.00
TENNIS COURT(S)	18,000.00 ea	50.00
TENT SITES	5,000.00 ea	0.00
THE CLIFFS	275,000.00 ea	0.00
TOWER HILL	150,000.00 ea	0.00
TOWER SITE	250,000.00 ea	0.00
TOWER TELECOM	75,000.00 ea	0.00
TOWER TENANTS	150,000.00 ea	0.00
UTILITY-DISTRIBUTION	1.00 ea	0.00
UTILITY-GENERATION	1.00 ea	0.00
UTILITY-TRANSMISSION	1.00 ea	0.00
VAULTS	150.00 sf	75.00
VILLAGE AT MT MINOR	240,000.00 ea	0.00
WETHERSFIELD	5,000.00 ea	0.00
WILLOWCOURT COMMON	5,000.00 ea	0.00
WINDMILL	15,000.00 ea	0.00
YURT	42.00 sf	0.00

**Auburn**  
**Features & Outbuildings Size Adjustment Factors**

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
50	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
55	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
60	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
65	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
70	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
75	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
80	2.60	200	1.40	325	1.09	630	0.85	10,670	0.61
85	2.48	205	1.38	330	1.08	655	0.84	32,005	0.60
90	2.38	210	1.36	340	1.07	685	0.83		
95	2.28	215	1.34	345	1.06	715	0.82		
100	2.20	220	1.33	355	1.05	745	0.81		
105	2.12	225	1.31	360	1.04	785	0.80		
110	2.05	230	1.30	370	1.03	825	0.79		
115	1.99	235	1.28	380	1.02	865	0.78		
120	1.93	240	1.27	390	1.01	915	0.77		
125	1.88	245	1.25	400	1.00	970	0.76		
130	1.83	250	1.24	410	0.99	1,035	0.75		
135	1.79	255	1.23	420	0.98	1,105	0.74		
140	1.74	260	1.22	430	0.97	1,190	0.73		
145	1.70	265	1.20	440	0.96	1,285	0.72		
150	1.67	270	1.19	455	0.95	1,395	0.71		
155	1.63	275	1.18	465	0.94	1,525	0.70		
160	1.60	280	1.17	480	0.93	1,685	0.69		

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**Auburn Building Codes & Values**

Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CAP	APARTMENTS	1.75	146.00	RES
CFF	FAST FOOD/ DRIVE INS	1.25	246.00	COM
CHO	SURGERY CENTER	1.25	400.00	COM
CHS	CHURCH	1.25	266.00	COM
CLC	LODGE/CLUB	1.75	146.00	COM
CMM	MINI MARKET W/ GAS	1.25	187.00	COM
CMW	MINI WAREHOUSE	1.25	67.00	COM
COF	OFFICES	1.25	100.00	COM
CRE	HOUSE	1.50	146.00	RES
CRS	RESTAURANTS	1.25	176.00	COM
CSG	SERVICE GARAGE	1.50	74.00	COM
CST	STORES	1.25	84.00	RES
CWH	WAREHOUSE	1.50	50.00	COM
ECO	CONCESSION	1.25	64.00	RES
ELB	LIBRARY	1.25	135.00	RES
ERC	RECYCLE CENTER	1.25	41.00	COM
ESC	SAFETY COMPLEX	1.25	238.00	COM
ETH	TOWN HALL	1.25	150.00	COM
EXF	FIRESTATION BLDGS	1.25	71.00	RES
EXH	EXEMPT HOUSING	1.50	146.00	RES
EXS	SCHOOLS/ COLLEGES	1.25	264.00	COM
MHD	DOUBLE WIDE MH	2.50	115.00	RES
MHS	MOBILE HOMES	3.00	115.00	MFH
MRV	RV/CAMPER	6.00	80.00	MFH
RCD	CONDOMINIUMS	1.50	146.00	RES
RCT	CONDO TOWNHOUSES	1.50	146.00	RES
RMF	MULTI FAMILY	1.75	146.00	RES
RSA	RESIDENTIAL	1.50	146.00	RES

Building Sub Area Codes & Values		
Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLSD PORCH	0.70
EPU	COVERED BASEMENT ENT	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTACHED	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.15
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.75
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLB FOUNDATION	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.20
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.25
VLT	VAULTED	0.05

Building Quality Adjustments		
Code	Description	Factor
A0	AVG	1.00
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.30
B1	AVG-10	0.90
B2	AVG-20	0.80
B3	AVG-30	0.70
B4	AVG-40	0.60
B5	AVG-50	0.50
A4	EXC	1.45
A5	EXC+10	1.50
A6	EXC+20	1.60
A7	EXC+40	1.80
A8	EXC+60	2.00
A9	LUXURIOUS	2.50
AA	SPECIAL USE	3.00

Building Story Codes & Values		
Code	Description	Factor
A	1.00 STORY FRAME	1.00
B	1.50 STORY FRAME	0.99
C	1.75 STORY FRAME	0.98
D	2.00 STORY FRAME	0.98
E	2.50 STORY FRAME	0.96
F	2.75 STORY FRAME	0.96
G	3.00 STORY FRAME	0.94
H	3.50+ STORY FRAME	0.92
I	SPLIT LEVEL	1.10

Building Roof Structures		
Code	Description	Points
A	FLAT	2.00
B	SHED	2.00
C	GABLE OR HIP	3.00
D	WOOD TRUSS	4.00
E	SALT BOX	4.00
F	MANSARD	5.00
G	GAMBREL	5.00
H	IRREGULAR	6.00

Building Roof Materials		
Code	Description	Points
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00
C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
F	ASBESTOS	3.00
G	CLAY/TILE	7.00
H	WD SHINGLE	5.00
I	SLATE	6.00
J	CORRUGATED COMP	3.00
K	PREFAB METALS	6.00
L	RUBBER MEMBRANE	5.00
M	STANDING SEAM	7.00

N	HIGH QUALITY COMP	7.00
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Building Exterior Wall Materials		
Code	Description	Points
1	CEMENT CLAPBOARD	36.00
2	DECORATIVE BLOCK	36.00
A	MINIMUM	18.00
B	BELOW AVG	24.00
C	NOVELTY	34.00
D	AVERAGE	34.00
E	BOARD/BATTEN	34.00
F	ASBEST SHNGL	30.00
G	LOGS	34.00
H	ABOVE AVG	37.00
I	CLAP BOARD	34.00
J	CEDAR/REDWD	37.00
K	PREFAB WD PNL/T111	32.00
L	WOOD SHINGLE	37.00
M	CNCRT OR BLK	28.00
N	CB STUCCO	34.00
O	ASPHALT	30.00
P	BRK VENEER	37.00
Q	BR ON MASONRY	40.00
R	STN ON MASONRY	42.00
S	VINYL SIDING	35.00
T	ALUM SIDING	33.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
X	MASONITE	28.00
Z	STONE VENEER	38.00

Building Frame Materials		
Code	Description	Factor
A	WOOD	100.00
B	MASONRY	110.00
C	REIN-CONCRETE	110.00
D	STEEL	115.00
E	SPECIAL	115.00
Commercial Wall Factor Increases 2.1% per foot above 12 feet.		

Building Interior Wall Materials		
Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
F	PLYWOOD PANEL	27.00
G	WOOD/LOG	30.00
H	AVERAGE FOR USE	22.00
J	CONCRETE	8.00

Building Interior Floor Materials		
Code	Description	Points
A	MIN PLYWD	5.00
B	CONCRETE	6.00
C	HARD TILE	12.00
D	LINOLEUM OR SIM	7.00
E	PINE/SOFT WD	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
H	CARPET	9.00
K	VCT	12.00
P	LAMINATE/VINYL	9.00

Building Heating Fuel Types		
Code	Description	Points
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00
D	ELECTRIC	1.00
E	SOLAR	1.10
F	NONE	0.00

Building Heating System Types		
Code	Description	Points
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	RAD ELECT	3.00
H	RAD WATER	6.00
J	HEAT PUMP	8.00

Building Accessories	
Description	Points
CENTRAL AIR CONDITIONING	4.00
EXTRA KITCHEN	2.00
FIREPLACE	0.00
GENERATOR	3.00

Building Bedroom & Bathroom Points							
		Bedrooms					
		0	1	2	3	4	> 4
Bathrooms	0.0	0	2	3	4	5	6
	0.5	6	7	7	8	8	9
	1.0	9	10	10	11	11	12
	1.5	12	11	12	13	14	15
	2.0	13	12	13	14	15	16
	2.5	14	13	13	14	15	16
	3.0	15	14	14	15	16	17
	3.5	16	14	14	15	16	17
	4.0	17	14	15	16	17	18
	> 4.0	18	14	15	16	17	18

Standard Age Only Building Depreciation Schedule							
Building Age Condition Classifications							
For Standard Depreciation 1.00 %							
Age	Very Poor	Poor	Fair	Average	Good	Very Good	Excellent
1	-5	-4	-3	-1	-1	-1	-1
5	-11	-9	-7	-5	-4	-3	-2
10	-16	-13	-9	-8	-6	-5	-3
15	-19	-15	-12	-10	-8	-6	-4
20	-22	-18	-13	-11	-9	-7	-4
30	-27	-22	-16	-14	-11	-8	-5
40	-32	-25	-19	-16	-13	-9	-6
50	-35	-28	-21	-18	-14	-11	-7
60	-39	-31	-23	-19	-15	-12	-8
70	-42	-33	-25	-21	-17	-13	-8
80	-45	-36	-27	-22	-18	-13	-9
90	-47	-38	-28	-24	-19	-14	-9
100	-50	-40	-30	-25	-20	-15	-10
125	-56	-45	-34	-28	-22	-17	-11
150	-61	-49	-37	-31	-24	-18	-12
175	-66	-53	-40	-33	-26	-20	-13
200	-71	-57	-42	-35	-28	-21	-14
225	-75	-60	-45	-38	-30	-23	-15
250	-79	-63	-47	-40	-32	-24	-16
275	-83	-66	-50	-41	-33	-25	-17
300	-87	-69	-52	-43	-35	-26	-17

Depreciation can also be added for physical, functional, or economic reasons or conditions over and above the normal age depreciation.

The standard age depreciation can be further adjusted based on the standard depreciation rate of various buildings. The standard depreciation rate of residential buildings is typically 1%, while manufactured housing might be 3%. As such, a 10 year-old house in good condition would have 6% total depreciation, while similar manufactured homes would have 18% depreciation. See Building Base Rate Codes & Values chart for unique depreciation by building type.

Auburn

Residential Building Area Size Adjustment Factors

Median Effective Area = 2600sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
200	4.00	267	3.18	369	2.51	596	1.84	1,548	1.17
201	3.99	269	3.17	371	2.50	602	1.83	1,585	1.16
202	3.97	270	3.16	374	2.49	607	1.82	1,625	1.15
203	3.95	271	3.15	376	2.48	613	1.81	1,667	1.14
204	3.94	272	3.14	378	2.47	619	1.80	1,711	1.13
205	3.92	273	3.13	380	2.46	625	1.79	1,757	1.12
206	3.91	274	3.12	382	2.45	631	1.78	1,806	1.11
207	3.89	275	3.11	385	2.44	637	1.77	1,857	1.10
208	3.88	277	3.10	387	2.43	644	1.76	1,912	1.09
209	3.86	278	3.09	389	2.42	650	1.75	1,970	1.08
210	3.85	279	3.08	392	2.41	657	1.74	2,031	1.07
211	3.83	280	3.07	394	2.40	663	1.73	2,097	1.06
212	3.82	281	3.06	396	2.39	670	1.72	2,167	1.05
213	3.80	283	3.05	399	2.38	677	1.71	2,241	1.04
214	3.79	284	3.04	401	2.37	684	1.70	2,321	1.03
215	3.78	285	3.03	404	2.36	691	1.69	2,407	1.02
216	3.76	286	3.02	406	2.35	699	1.68	2,500	1.01
217	3.75	288	3.01	409	2.34	707	1.67	2,600	1.00
218	3.73	289	3.00	411	2.33	714	1.66	2,708	0.99
219	3.72	290	2.99	414	2.32	722	1.65	2,826	0.98
220	3.71	291	2.98	417	2.31	730	1.64	2,955	0.97
221	3.69	293	2.97	419	2.30	739	1.63	3,095	0.96
222	3.68	294	2.96	422	2.29	747	1.62	3,250	0.95
223	3.67	295	2.95	425	2.28	756	1.61	3,421	0.94
224	3.65	297	2.94	428	2.27	765	1.60	3,611	0.93
225	3.64	298	2.93	430	2.26	774	1.59	3,824	0.92
226	3.63	300	2.92	433	2.25	783	1.58	4,062	0.91
227	3.61	301	2.91	436	2.24	793	1.57	4,333	0.90
228	3.60	302	2.90	439	2.23	802	1.56	4,643	0.89
229	3.59	304	2.89	442	2.22	812	1.55	5,000	0.88
230	3.58	305	2.88	445	2.21	823	1.54	5,417	0.87
231	3.56	307	2.87	448	2.20	833	1.53	5,909	0.86
232	3.55	308	2.86	451	2.19	844	1.52	6,500	0.85
233	3.54	310	2.85	455	2.18	855	1.51	7,222	0.84
234	3.53	311	2.84	458	2.17	867	1.50	8,125	0.83
235	3.52	312	2.83	461	2.16	878	1.49	9,286	0.82
236	3.51	314	2.82	464	2.15	890	1.48	10,833	0.81
237	3.49	316	2.81	468	2.14	903	1.47	13,000	0.80
238	3.48	317	2.80	471	2.13	915	1.46	16,250	0.79
239	3.47	319	2.79	474	2.12	929	1.45	21,667	0.78
240	3.46	320	2.78	478	2.11	942	1.44	32,500	0.77
241	3.45	322	2.77	481	2.10	956	1.43	65,000	0.76
242	3.44	323	2.76	485	2.09	970	1.42	100,000	0.76
243	3.43	325	2.75	489	2.08	985	1.41	200,000	0.7533
244	3.41	327	2.74	492	2.07	1,000	1.40	300,000	0.7522
245	3.40	328	2.73	496	2.06	1,016	1.39	400,000	0.7516
246	3.39	330	2.72	500	2.05	1,032	1.38	500,000	0.7513
247	3.38	332	2.71	504	2.04	1,048	1.37	600,000	0.7511
248	3.37	333	2.70	508	2.03	1,066	1.36	700,000	0.7509
249	3.36	335	2.69	512	2.02	1,083	1.35	800,000	0.7508
250	3.35	337	2.68	516	2.01	1,102	1.34	900,000	0.7507
251	3.34	339	2.67	520	2.00	1,121	1.33	1,000,000	0.7507
252	3.33	340	2.66	524	1.99	1,140	1.32		
253	3.32	342	2.65	528	1.98	1,161	1.31		
254	3.31	344	2.64	533	1.97	1,182	1.30		
255	3.30	346	2.63	537	1.96	1,204	1.29		
256	3.29	348	2.62	542	1.95	1,226	1.28		
257	3.28	349	2.61	546	1.94	1,250	1.27		
258	3.27	351	2.60	551	1.93	1,275	1.26		
259	3.26	353	2.59	556	1.92	1,300	1.25		
260	3.25	355	2.58	560	1.91	1,327	1.24		
261	3.24	357	2.57	565	1.90	1,354	1.23		
262	3.23	359	2.56	570	1.89	1,383	1.22		
263	3.22	361	2.55	575	1.88	1,413	1.21		
264	3.21	363	2.54	580	1.87	1,444	1.20		
265	3.20	365	2.53	586	1.86	1,477	1.19		
266	3.19	367	2.52	591	1.85	1,512	1.18		

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## Auburn

## Commercial Building Area Size Adjustment Factors

Median Effective Area = 4600sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
354	4.00	451	3.30	622	2.60	1,000	1.90	2,556	1.20
355	3.99	453	3.29	625	2.59	1,009	1.89	2,614	1.19
356	3.98	455	3.28	628	2.58	1,018	1.88	2,674	1.18
357	3.97	456	3.27	632	2.57	1,027	1.87	2,738	1.17
358	3.96	458	3.26	635	2.56	1,036	1.86	2,805	1.16
359	3.95	460	3.25	639	2.55	1,045	1.85	2,875	1.15
361	3.94	462	3.24	642	2.54	1,055	1.84	2,949	1.14
362	3.93	464	3.23	646	2.53	1,065	1.83	3,026	1.13
363	3.92	466	3.22	650	2.52	1,075	1.82	3,108	1.12
364	3.91	467	3.21	653	2.51	1,085	1.81	3,194	1.11
365	3.90	469	3.20	657	2.50	1,095	1.80	3,286	1.10
366	3.89	471	3.19	661	2.49	1,106	1.79	3,382	1.09
367	3.88	473	3.18	665	2.48	1,117	1.78	3,485	1.08
369	3.87	475	3.17	669	2.47	1,127	1.77	3,594	1.07
370	3.86	477	3.16	673	2.46	1,139	1.76	3,710	1.06
371	3.85	479	3.15	676	2.45	1,150	1.75	3,833	1.05
372	3.84	481	3.14	680	2.44	1,162	1.74	3,966	1.04
373	3.83	483	3.13	685	2.43	1,173	1.73	4,107	1.03
375	3.82	485	3.12	689	2.42	1,186	1.72	4,259	1.02
376	3.81	487	3.11	693	2.41	1,198	1.71	4,423	1.01
377	3.80	489	3.10	697	2.40	1,211	1.70	4,600	1.00
378	3.79	491	3.09	701	2.39	1,223	1.69	4,792	0.99
380	3.78	494	3.08	706	2.38	1,237	1.68	5,000	0.98
381	3.77	496	3.07	710	2.37	1,250	1.67	5,227	0.97
382	3.76	498	3.06	714	2.36	1,264	1.66	5,476	0.96
383	3.75	500	3.05	719	2.35	1,278	1.65	5,750	0.95
385	3.74	502	3.04	723	2.34	1,292	1.64	6,053	0.94
386	3.73	504	3.03	728	2.33	1,307	1.63	6,389	0.93
387	3.72	507	3.02	732	2.32	1,322	1.62	6,765	0.92
389	3.71	509	3.01	737	2.31	1,337	1.61	7,187	0.91
390	3.70	511	3.00	742	2.30	1,353	1.60	7,667	0.90
391	3.69	513	2.99	747	2.29	1,369	1.59	8,214	0.89
392	3.68	516	2.98	752	2.28	1,386	1.58	8,846	0.88
394	3.67	518	2.97	757	2.27	1,402	1.57	9,583	0.87
395	3.66	520	2.96	762	2.26	1,420	1.56	10,455	0.86
397	3.65	523	2.95	767	2.25	1,437	1.55	11,500	0.85
398	3.64	525	2.94	772	2.24	1,456	1.54	12,778	0.84
399	3.63	528	2.93	777	2.23	1,474	1.53	14,375	0.83
401	3.62	530	2.92	782	2.22	1,494	1.52	16,429	0.82
402	3.61	532	2.91	788	2.21	1,513	1.51	19,167	0.81
404	3.60	535	2.90	793	2.20	1,533	1.50	23,000	0.80
405	3.59	537	2.89	799	2.19	1,554	1.49	28,750	0.79
406	3.58	540	2.88	804	2.18	1,575	1.48	38,333	0.78
408	3.57	542	2.87	810	2.17	1,597	1.47	57,500	0.77
409	3.56	545	2.86	816	2.16	1,620	1.46	115,000	0.7600
411	3.55	548	2.85	821	2.15	1,643	1.45	200,000	0.7558
412	3.54	550	2.84	827	2.14	1,667	1.44	300,000	0.7538
414	3.53	553	2.83	833	2.13	1,691	1.43	400,000	0.7529
415	3.52	556	2.82	839	2.12	1,716	1.42	500,000	0.7523
417	3.51	558	2.81	846	2.11	1,742	1.41	600,000	0.7519
418	3.50	561	2.80	852	2.10	1,769	1.40	700,000	0.7516
420	3.49	564	2.79	858	2.09	1,797	1.39	800,000	0.7514
421	3.48	567	2.78	865	2.08	1,825	1.38	900,000	0.7513
423	3.47	569	2.77	871	2.07	1,855	1.37	1,000,000	0.7512
424	3.46	572	2.76	878	2.06	1,885	1.36		
426	3.45	575	2.75	885	2.05	1,917	1.35		
428	3.44	578	2.74	891	2.04	1,949	1.34		
429	3.43	581	2.73	898	2.03	1,983	1.33		
431	3.42	584	2.72	906	2.02	2,018	1.32		
432	3.41	587	2.71	913	2.01	2,054	1.31		
434	3.40	590	2.70	920	2.00	2,091	1.30		
436	3.39	593	2.69	927	1.99	2,130	1.29		
437	3.38	596	2.68	935	1.98	2,170	1.28		
439	3.37	599	2.67	943	1.97	2,212	1.27		
441	3.36	602	2.66	950	1.96	2,255	1.26		
442	3.35	605	2.65	958	1.95	2,300	1.25		
444	3.34	608	2.64	966	1.94	2,347	1.24		
446	3.33	612	2.63	975	1.93	2,396	1.23		
447	3.32	615	2.62	983	1.92	2,447	1.22		
449	3.31	618	2.61	991	1.91	2,500	1.21		

## Auburn

## Industrial Building Area Size Adjustment Factors

Median Effective Area = 8000sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
615	4.00	784	3.30	1,081	2.60	1,739	1.90	4,444	1.20
617	3.99	787	3.29	1,087	2.59	1,754	1.89	4,545	1.19
619	3.98	791	3.28	1,093	2.58	1,770	1.88	4,651	1.18
621	3.97	794	3.27	1,099	2.57	1,786	1.87	4,762	1.17
623	3.96	797	3.26	1,105	2.56	1,802	1.86	4,878	1.16
625	3.95	800	3.25	1,111	2.55	1,818	1.85	5,000	1.15
627	3.94	803	3.24	1,117	2.54	1,835	1.84	5,128	1.14
629	3.93	806	3.23	1,124	2.53	1,852	1.83	5,263	1.13
631	3.92	810	3.22	1,130	2.52	1,869	1.82	5,405	1.12
633	3.91	813	3.21	1,136	2.51	1,887	1.81	5,556	1.11
635	3.90	816	3.20	1,143	2.50	1,905	1.80	5,714	1.10
637	3.89	820	3.19	1,149	2.49	1,923	1.79	5,882	1.09
639	3.88	823	3.18	1,156	2.48	1,942	1.78	6,061	1.08
641	3.87	826	3.17	1,163	2.47	1,961	1.77	6,250	1.07
643	3.86	830	3.16	1,170	2.46	1,980	1.76	6,452	1.06
645	3.85	833	3.15	1,176	2.45	2,000	1.75	6,667	1.05
647	3.84	837	3.14	1,183	2.44	2,020	1.74	6,897	1.04
649	3.83	840	3.13	1,190	2.43	2,041	1.73	7,143	1.03
651	3.82	844	3.12	1,198	2.42	2,062	1.72	7,407	1.02
654	3.81	847	3.11	1,205	2.41	2,083	1.71	7,692	1.01
656	3.80	851	3.10	1,212	2.40	2,105	1.70	8,000	1.00
658	3.79	855	3.09	1,220	2.39	2,128	1.69	8,333	0.99
660	3.78	858	3.08	1,227	2.38	2,151	1.68	8,696	0.98
662	3.77	862	3.07	1,235	2.37	2,174	1.67	9,091	0.97
664	3.76	866	3.06	1,242	2.36	2,198	1.66	9,524	0.96
667	3.75	870	3.05	1,250	2.35	2,222	1.65	10,000	0.95
669	3.74	873	3.04	1,258	2.34	2,247	1.64	10,526	0.94
671	3.73	877	3.03	1,266	2.33	2,273	1.63	11,111	0.93
673	3.72	881	3.02	1,274	2.32	2,299	1.62	11,765	0.92
676	3.71	885	3.01	1,282	2.31	2,326	1.61	12,500	0.91
678	3.70	889	3.00	1,290	2.30	2,353	1.60	13,333	0.90
680	3.69	893	2.99	1,299	2.29	2,381	1.59	14,286	0.89
683	3.68	897	2.98	1,307	2.28	2,410	1.58	15,385	0.88
685	3.67	901	2.97	1,316	2.27	2,439	1.57	16,667	0.87
687	3.66	905	2.96	1,325	2.26	2,469	1.56	18,182	0.86
690	3.65	909	2.95	1,333	2.25	2,500	1.55	20,000	0.85
692	3.64	913	2.94	1,342	2.24	2,532	1.54	22,222	0.84
694	3.63	917	2.93	1,351	2.23	2,564	1.53	25,000	0.83
697	3.62	922	2.92	1,361	2.22	2,597	1.52	28,571	0.82
699	3.61	926	2.91	1,370	2.21	2,632	1.51	33,333	0.81
702	3.60	930	2.90	1,379	2.20	2,667	1.50	40,000	0.80
704	3.59	935	2.89	1,389	2.19	2,703	1.49	50,000	0.79
707	3.58	939	2.88	1,399	2.18	2,740	1.48	66,667	0.78
709	3.57	943	2.87	1,408	2.17	2,778	1.47	100,000	0.77
712	3.56	948	2.86	1,418	2.16	2,817	1.46	200,000	0.7600
714	3.55	952	2.85	1,429	2.15	2,857	1.45	300,000	0.7567
717	3.54	957	2.84	1,439	2.14	2,899	1.44	400,000	0.7550
719	3.53	962	2.83	1,449	2.13	2,941	1.43	500,000	0.7540
722	3.52	966	2.82	1,460	2.12	2,985	1.42	600,000	0.7533
725	3.51	971	2.81	1,471	2.11	3,030	1.41	700,000	0.7529
727	3.50	976	2.80	1,481	2.10	3,077	1.40	800,000	0.7525
730	3.49	980	2.79	1,493	2.09	3,125	1.39	900,000	0.7522
733	3.48	985	2.78	1,504	2.08	3,175	1.38	1,000,000	0.7520
735	3.47	990	2.77	1,515	2.07	3,226	1.37		
738	3.46	995	2.76	1,527	2.06	3,279	1.36		
741	3.45	1,000	2.75	1,538	2.05	3,333	1.35		
743	3.44	1,005	2.74	1,550	2.04	3,390	1.34		
746	3.43	1,010	2.73	1,563	2.03	3,448	1.33		
749	3.42	1,015	2.72	1,575	2.02	3,509	1.32		
752	3.41	1,020	2.71	1,587	2.01	3,571	1.31		
755	3.40	1,026	2.70	1,600	2.00	3,636	1.30		
758	3.39	1,031	2.69	1,613	1.99	3,704	1.29		
760	3.38	1,036	2.68	1,626	1.98	3,774	1.28		
763	3.37	1,042	2.67	1,639	1.97	3,846	1.27		
766	3.36	1,047	2.66	1,653	1.96	3,922	1.26		
769	3.35	1,053	2.65	1,667	1.95	4,000	1.25		
772	3.34	1,058	2.64	1,681	1.94	4,082	1.24		
775	3.33	1,064	2.63	1,695	1.93	4,167	1.23		
778	3.32	1,070	2.62	1,709	1.92	4,255	1.22		
781	3.31	1,075	2.61	1,724	1.91	4,348	1.21		

Auburn

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 325sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
25	4.00	61	2.09	98	1.58	173	1.22	739	0.86
26	3.93	62	2.07	99	1.57	177	1.21	813	0.85
27	3.81	63	2.05	100	1.56	181	1.20	903	0.84
28	3.70	64	2.02	102	1.55	185	1.19	1,016	0.83
29	3.60	65	2.00	103	1.54	189	1.18	1,161	0.82
30	3.50	66	1.99	104	1.53	193	1.17	1,354	0.81
31	3.41	67	1.97	106	1.52	198	1.16	1,625	0.80
32	3.32	68	1.95	107	1.51	203	1.15	2,031	0.79
33	3.24	69	1.93	108	1.50	208	1.14	2,708	0.78
34	3.17	70	1.91	110	1.49	214	1.13	4,062	0.77
35	3.10	71	1.90	111	1.48	220	1.12	8,125	0.76
36	3.03	72	1.88	113	1.47	226	1.11	100,000	0.75
37	2.97	73	1.87	114	1.46	232	1.10	200,000	0.7504
38	2.91	74	1.85	116	1.45	239	1.09	300,000	0.7503
39	2.86	75	1.84	118	1.44	246	1.08	400,000	0.7502
40	2.80	76	1.82	119	1.43	254	1.07	500,000	0.7502
41	2.75	77	1.81	121	1.42	262	1.06	600,000	0.7501
42	2.70	78	1.79	123	1.41	271	1.05	700,000	0.7501
43	2.66	79	1.78	125	1.40	280	1.04	800,000	0.7501
44	2.61	80	1.77	127	1.39	290	1.03	900,000	0.7501
45	2.57	81	1.75	129	1.38	301	1.02	1,000,000	0.7501
46	2.53	82	1.74	131	1.37	312	1.01		
47	2.49	83	1.73	133	1.36	325	1.00		
48	2.46	84	1.72	135	1.35	339	0.99		
49	2.42	85	1.71	138	1.34	353	0.98		
50	2.39	86	1.70	140	1.33	369	0.97		
51	2.35	87	1.68	143	1.32	387	0.96		
52	2.32	88	1.67	145	1.31	406	0.95		
53	2.29	89	1.66	148	1.30	428	0.94		
54	2.26	90	1.65	150	1.29	451	0.93		
55	2.24	91	1.64	153	1.28	478	0.92		
56	2.21	92	1.63	156	1.27	508	0.91		
57	2.18	93	1.62	159	1.26	542	0.90		
58	2.16	94	1.61	162	1.25	580	0.89		
59	2.13	96	1.60	166	1.24	625	0.88		
60	2.11	97	1.59	169	1.23	677	0.87		

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Code	Description
00	INVESTIG IN PROGRESS
11	NOT ASSESSD SEPARATE
12	SUBDIVIDED POST ASMT
13	IMPROVED POST SALE
14	IMPROVED POST ASMT
15	IMPRVMNT U/C AT ASMT
16	L/O ASMT - L/B SALE
17	L/B ASMT - L/O SALE
18	MULTIPLE PARCELS
19	MULTI-TOWN PROPERTY
20	MPC-CANT SELL SEPRTL
21	MPC-CAN SELL SEPRTLY
22	INDETERMINATE PRICE
23	NO STAMP PER DEED
24	ABUTTER SALE
25	INSUFCNT MKT EXPOSUR
26	MINERAL RIGHTS ONLY
27	LESS THAN 100% INT
28	LIFE EST/DEFER 1YR+
29	PLOTAGE/ASMBL IMPACT
30	TIMESHARE
31	EASEMENT/BOATSLIPS
32	TIMBER RIGHTS
33	LNDLRD/TENANT SALE
34	PUBLIC UTIL GRNTR/E
35	GOVMT AGENCY GRNTR/E
36	REL/CHAR/EDU GRNTR/E
37	FINANCIAL CO GRNTR/E
38	FAMILY/RELAT GRNTR/E
39	DIVORCE PRTY GRNTR/E
40	BUSIN AFFIL GRNTR/E
41	GOV REL ENT/NHH/FNMA
43	SHORT SALE RQ 3RDPTY
44	NONMKT TRUST GRNTR/E
45	BOUNDARY ADJUSTMT
47	OTHR SALE OF CONVENC
48	COURT/SHERIFF SALE
49	DEED INLIEU FORECLSR
50	TAX SALE
51	FORECLOSURE
52	OTHER FORCED SALE
54	DEED TO QUIET TITLE
55	UNSPECFIED DEED CONV
56	OTHER DOUBTFUL TITLE
57	LARGE VALUE IN TRADE
58	INSTALLMENT SALE
60	UNIDENT IN ASSR RECS
66	COMPLEX COMMRL SALE
67	UNK PERSONAL PROPRTY
69	LEASE W/ UNK TERMS
70	BUYR/SELR COST SHIFT
77	ASSMNT ENCUMBRANCES
80	SUBSID/ASSIST HOUSNG
81	ESTATE SALE/FDCY COV
82	DEED DATE OLD/INCMPL
83	CEMETERY LOTS
87	XS LOCALE IN SAMPLE
88	XS PRP TYP IN SAMPLE
89	RESALE IN EQ PERIOD
90	RSA 79-A CURRENT USE
97	RSA 79-B CONSRV ESMT
98	SALE RELATD ASMT CHG
99	UNCLASSFYD EXCLUSION

# ***SECTION 10***

## **WATERFRONT, VIEW & BUILDING GRADE INFORMATION**

**A. WATERFRONT**

**B. VIEW REPORT**

**C. BUILDING GRADE REPORT**

**FOLLOWED BY PICTURE CATALOG**



## **A. WATERFRONT**

Grading waterfront, although somewhat objective due to the amount of waterfront, topography and presence or lack of a beach, the overall value different buyers are willing to spend for the same property varies dramatically due to individual likes and dislikes making the purchase somewhat emotional and to a degree subjective. This makes the assessing process more subjective than one may like, but it is a fact that buying and selling of property is not 100% objective. Docks are not separately assessed, as the value is inherent in the waterfront value.

Although the total market value of the property is expressed or displayed in separate parts, such as land, building, views and waterfront, it is the total value of the property that is most important. You may feel the view, waterfront, building or land is high or low, but if the total value represents market value and is equitable with similar properties, then your assessment is reasonable and fair.

The quality and desirability of waterfront varies widely as does the value attributed to various bodies of water and even the same body of water in two different municipalities.

Topography and access to the site, as well as to the waterfront itself varies and can greatly affect the market value. Because of this, it is rare to find two properties that are identical and as such adjustments must be made for water quality and access based on 3<sup>rd</sup> party data such as, NH DES when sales are lacking or limited.

Despite the possible lack of sales data, the assessor must still produce an equitable opinion of value for each and every property in town; sometimes making subjective adjustments for differences from property to property for what they feel affects the market value positively and/or negatively. This unfortunately may not always be demonstrated in sales data due to the lack of sales, so experience and common sense play a large part in this process, when local direct sales are lacking.

The following illustrates the waterfront properties in town on properties where pictures were available. These properties illustrate the values associated as developed for this town wide update and lacking sufficient recent sales provides testing against older sales when available.

### **Massabesic Lake**                      **Base Value \$300,000**

The largest water body is Massabesic Lake and is largely owned by Manchester Water Works. Pursuant to an agreement/settlement with the town, they make annual payments in lieu of taxes. There are several other property owners (4) with frontage on Massabesic (Map 3 Lots 3 & 6 and Map 6 Lots 2 & 3). They are assessed at the base WF amount and the site is adjusted for linear WF amount, water access, location and topography. See Codes & Adjustments section for the detailed factors and adjustments/factors.

### **Calef Pond**                              **Base Value \$100,000**

There are 14 parcels with frontage on Calef Pond. All parcels start at the base and then are adjusted site specifically for linear frontage, access, location and topography. See Codes & Adjustments section for the detailed breakdown of adjustments/factors.

**Beaver Pond**                      **Base Value \$20,000**

This is a small private pond that 6 properties abut. Parcels abutting are 5-71-12, 5-71-13, 5-82, 5-82-1, 7-29-1 & 26-2. All parcels start at the base value and then are site specifically adjusted for linear frontage, access, location and topography. See Codes & Adjustments section for the detailed breakdown of adjustments/factors.

**Massabesic Inlet/Outlet**                      **Base Value \$50,000**

There are 3 properties with access to Massabesic Lake via this inlet/outlet. They are Map 7 Lot 29 and Map 10 Lots 26 & 28. All parcels start at the base value and then are site specifically adjusted for linear frontage, access, location and topography. See Codes & Adjustments section for the detailed breakdown of adjustments/factors.



# Auburn Waterfront Report

Sorted By Waterfront Value



**Map Lot Sub:** 000007 000029 000001  
**Location:** 0015 GRIFFIN MILL ROAD  
**Owner:** FUSCO, JAMES R.  
**Waterfront Value:** \$ 500  
**Water Body:** BEAVER POND  
**Access:** BEACH  
**Location:** MAIN BODY  
**Topography:** LEVEL WF  
**Condition:** 10                      **Frontage Feet:** 1  
**Notes:** WF



**Map Lot Sub:** 000007 000029 000000  
**Location:** 0014 GRIFFIN MILL ROAD  
**Owner:** FUSCO, JANICE A.  
**Waterfront Value:** \$ 10,500  
**Water Body:** MASSABESIC RIVER  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100                      **Frontage Feet:** 1  
**Notes:**



**Map Lot Sub:** 000005 000082 000001  
**Location:** 0538 BUNKER HILL ROAD  
**Owner:** ORIOL, GILBERT  
**Waterfront Value:** \$ 22,800  
**Water Body:** BEAVER POND  
**Access:** NATURAL  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100                      **Frontage Feet:** 1,872  
**Notes:** WF



**Map Lot Sub:** 000005 000071 000013  
**Location:** 0050 MAVERICK DRIVE  
**Owner:** MESSENGER, KEVIN T.  
**Waterfront Value:** \$ 26,300  
**Water Body:** BEAVER POND  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100                      **Frontage Feet:** 200  
**Notes:**



**Map Lot Sub:** 000005 000071 000012  
**Location:** 0056 MAVERICK DRIVE  
**Owner:** WALTERS, AIMEE  
**Waterfront Value:** \$ 28,800  
**Water Body:** BEAVER POND  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100                      **Frontage Feet:** 300  
**Notes:**



**Map Lot Sub:** 000005 000082 000000  
**Location:** 0530 BUNKER HILL ROAD  
**Owner:** RAMOS, RICHARD S., TRUSTEE  
**Waterfront Value:** \$ 31,500  
**Water Body:** BEAVER POND  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100                      **Frontage Feet:** 1,000  
**Notes:** est lf



**Map Lot Sub:** 000010 000028 000000  
**Location:** 0051 HOOKSETT ROAD  
**Owner:** CHAMPAGNE, SCOTT G.  
**Waterfront Value:** \$ 52,500  
**Water Body:** MASSABESIC RIVER  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:**





**Map Lot Sub:** 000010 000026 000000  
**Location:** 0049 HOOKSETT ROAD  
**Owner:** GROCHOWSKI, KRIS A.  
**Waterfront Value:** \$ 55,000  
**Water Body:** MASSABESIC RIVER  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** LEVEL WF  
**Condition:** 100 **Frontage Feet:** 100  
**Notes:** LF EST



**Map Lot Sub:** 000005 000061 000000  
**Location:** CHESTER ROAD  
**Owner:** NGUYEN, DAVID PHUOC  
**Waterfront Value:** \$ 64,800  
**Water Body:** CALEF POND  
**Access:** NATURAL  
**Location:** MAIN BODY  
**Topography:** ROLLING WF  
**Condition:** 100 **Frontage Feet:** 50  
**Notes:** REC LOT



**Map Lot Sub:** 000005 000058 000000  
**Location:** 0481 CHESTER ROAD  
**Owner:** BURNHAM, RICHARD J.  
**Waterfront Value:** \$ 78,500  
**Water Body:** CALEF POND  
**Access:** NATURAL  
**Location:** MAIN BODY  
**Topography:** ROLLING WF  
**Condition:** 100 **Frontage Feet:** 144  
**Notes:** DTW



**Map Lot Sub:** 000005 000058 000004  
**Location:** 0487 CHESTER ROAD  
**Owner:** WHITING, TIMOTHY  
**Waterfront Value:** \$ 83,600  
**Water Body:** CALEF POND  
**Access:** NATURAL  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100 **Frontage Feet:** 150  
**Notes:**





**Map Lot Sub:** 000005 000058 000002  
**Location:** 0507 CHESTER ROAD  
**Owner:** GERLITZ, WAYNE T., TRUSTEE  
**Waterfront Value:** \$ 87,400  
**Water Body:** CALEF POND  
**Access:** NATURAL  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100      **Frontage Feet:** 168  
**Notes:**



**Map Lot Sub:** 000005 000060 000000  
**Location:** 0547 CHESTER ROAD  
**Owner:** ELLSTON, CLIFFORD A.  
**Waterfront Value:** \$ 131,300  
**Water Body:** CALEF POND  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100      **Frontage Feet:** 200  
**Notes:**



**Map Lot Sub:** 000005 000064 000000  
**Location:** 0591 CHESTER ROAD  
**Owner:** HIDDEN TRAILS VENTURES INC  
**Waterfront Value:** \$ 137,500  
**Water Body:** CALEF POND  
**Access:** BEACH  
**Location:** MAIN BODY  
**Topography:** LEVEL WF  
**Condition:** 100      **Frontage Feet:** 150  
**Notes:**



**Map Lot Sub:** 000005 000058 000001  
**Location:** 0519 CHESTER ROAD  
**Owner:** SELFRIDGE, JR., ROBERT B.  
**Waterfront Value:** \$ 141,300  
**Water Body:** CALEF POND  
**Access:** BEACH  
**Location:** MAIN BODY  
**Topography:** LEVEL WF  
**Condition:** 100      **Frontage Feet:** 160  
**Notes:**





**Map Lot Sub:** 000005 000058 000003  
**Location:** 0495 CHESTER ROAD  
**Owner:** KILEY, MARJORIE A REVOCABLE TR  
**Waterfront Value:** \$ 142,800  
**Water Body:** CALEF POND  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100                      **Frontage Feet:** 265  
**Notes:**



**Map Lot Sub:** 000005 000062 000000  
**Location:** 0549 CHESTER ROAD  
**Owner:** KNOWLES, WILLIAM D.  
**Waterfront Value:** \$ 143,900  
**Water Body:** CALEF POND  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100                      **Frontage Feet:** 300  
**Notes:**



**Map Lot Sub:** 000005 000059 000000  
**Location:** 0529 CHESTER ROAD  
**Owner:** LEWIS, REID B.  
**Waterfront Value:** \$ 155,100  
**Water Body:** CALEF POND  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** LEVEL WF  
**Condition:** 100                      **Frontage Feet:** 400  
**Notes:**



**Map Lot Sub:** 000005 000063 000000  
**Location:** 0589 CHESTER ROAD  
**Owner:** HESSE, MARK E.  
**Waterfront Value:** \$ 156,500  
**Water Body:** CALEF POND  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** MILD WF  
**Condition:** 100                      **Frontage Feet:** 678  
**Notes:**



**Map Lot Sub:** 000005 000065 000000  
**Location:** 0593 CHESTER ROAD  
**Owner:** HIDDEN TRAILS VENTURES INC  
**Waterfront Value:** \$ 187,500  
**Water Body:** CALEF POND  
**Access:** BEACH  
**Location:** MAIN BODY  
**Topography:** LEVEL WF  
**Condition:** 100      **Frontage Feet:** 1,377  
**Notes:** WF 1377' CALEF PND



**Map Lot Sub:** 000006 000003 000000  
**Location:** 0052 DESCHENES ROAD  
**Owner:** ARCIDY, MARK  
**Waterfront Value:** \$ 330,000  
**Water Body:** MASSABESIC LAKE  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** LEVEL WF  
**Condition:** 100      **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 000006 000002 000000  
**Location:** 0082 DESCHENES ROAD  
**Owner:** INTIMATE FRIENDS SOCIETY  
**Waterfront Value:** \$ 345,000  
**Water Body:** MASSABESIC LAKE  
**Access:** BOAT LAUNCH  
**Location:** MAIN BODY  
**Topography:** LEVEL WF  
**Condition:** 100      **Frontage Feet:** 60  
**Notes:** WF



**Map Lot Sub:** 000003 000007 000000  
**Location:** LONDONDERRY TURNPIKE  
**Owner:** MANCHESTER WATER WORKS  
**Waterfront Value:** \$ 1,211,300  
**Water Body:** MASSABESIC LAKE  
**Access:** NATURAL  
**Location:** MAIN BODY WITH VIEW  
**Topography:** MILD WF  
**Condition:** 100      **Frontage Feet:** 5,500  
**Notes:** WF





**Map Lot Sub:** 000003 000006 000000  
**Location:** LONDONDERRY TURNPIKE  
**Owner:** A FOX FARMLAND, LLC  
**Waterfront Value:** \$ 1,650,000  
**Water Body:** MASSABESIC LAKE  
**Access:** GRASSY/CLEAR  
**Location:** MAIN BODY  
**Topography:** LEVEL WF  
**Condition:** 200      **Frontage Feet:** 2,000  
**Notes:** LF EST/USE

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## **B. VIEWS**

Views, by their nature are subjective. However, isn't buying and selling of real estate also subjective? Is it not all based on the likes and dislikes of the market? And, do we not all like and dislike differently?

While there are some subjective measures involved in buying and selling of real estate, a large portion of the purchase price is based on likes and dislikes and the emotion of the buyer and seller.

Like land and building values, the contributory value of a view is extracted from the actual sales data. If you review *Section 7*, you can see how these values are developed, when sales data is available. However, it is a known fact and part of historical sales data, that views can and do contribute to the total market value. The lack of sales data in any particular neighborhood of properties with views does not mean views have no contributing value but rather that the need for the use of historic data, experience and common sense must prevail.

Once various views are analyzed and the market contributory value extracted, the assessor can then apply that value whenever the same view occurs, similar to land and building values. That part is easy. It becomes more difficult when more or less substantial views or total different views are found in the town than were found in the sales data. When this occurs, the assessor, using all the sales data available, must then give an opinion of the value of the view. To assist in that process, the views are further defined by their width, depth, distance and subject matter as outlined in *Section 1. D*. Here experience and common sense play a large part in this process.

The following report of all views is provided, to show consistency in the application of views, as well as document the contributory value assessed in each one.

The following illustrates the view properties in town on properties where pictures were available. These properties illustrate the values associated as developed for this town wide update and lacking sufficient recent sales provides testing against older sales when available.

There are 76 out of 2,770 total properties that have views associated with them. Views of substantially greater degree, depth, width and subject matter were found during the field review, and while not all were represented by local sales, they were clearly of value and needed to be addressed. Comparing pictures of the sales to these properties and drawing upon our experience from surrounding areas, we developed an opinion of the contributory value of those views.



## Auburn View Report

Sorted By View Value



**Map Lot Sub:** 000008 000015 000000  
**Location:** 0213 EATON HILL ROAD  
**Owner:** EATON, HARLAND W., TRUSTEE  
**View Value:** \$ 3,000  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** CLOSE OR NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000005 000084 000000  
**Location:** 0521 BUNKER HILL ROAD  
**Owner:** FICHERA, SEAN M.  
**View Value:** \$ 6,000  
**Subject:** LAKES AND RIVERS  
**Width:** TUNNEL  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 50  
**Notes:** seasonal/obst



**Map Lot Sub:** 000008 000032 000001  
**Location:** 0330 BUNKER HILL ROAD  
**Owner:** JOYCE, CRAIG M., TRUSTEE  
**View Value:** \$ 6,000  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE OR NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000033 000000  
**Location:** 0346 BUNKER HILL ROAD  
**Owner:** DEWITT, SHEILA H.  
**View Value:** \$ 6,000  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE OR NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000021 000006 000000  
**Location:** 0222 CHESTER ROAD  
**Owner:** TASILLO, JAMES J. JR.  
**View Value:** \$ 10,000  
**Subject:** HILLS & WATER  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** CLOSE OR NEAR  
**Condition:** 80  
**Notes:** seas/obst



**Map Lot Sub:** 000021 000015 000000  
**Location:** 0225 CHESTER ROAD  
**Owner:** RILEY, LEE ANN  
**View Value:** \$ 10,000  
**Subject:** HILLS & WATER  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** CLOSE OR NEAR  
**Condition:** 80  
**Notes:** obst/pl



**Map Lot Sub:** 000008 000014 000006  
**Location:** 0077 COLEMAN ROAD  
**Owner:** DAIGLE, DONALD P.  
**View Value:** \$ 11,000  
**Subject:** HILLS AND MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE OR NEAR  
**Condition:** 80  
**Notes:** OBST/SEAS

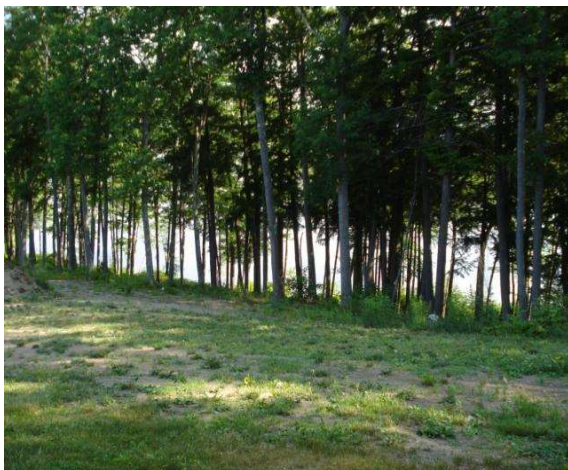




**Map Lot Sub:** 000023 000005 000000  
**Location:** 0081 CHESTER ROAD  
**Owner:** MCCARTHY, DENNIS G.  
**View Value:** \$ 11,000  
**Subject:** LAKES AND RIVERS  
**Width:** TUNNEL  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** SEAS/OBST



**Map Lot Sub:** 000028 000003 000000  
**Location:** 0380 MANCHESTER ROAD  
**Owner:** RAYCHEL, CHRISTOPHER ROBERT  
**View Value:** \$ 11,000  
**Subject:** HILLS & WATER  
**Width:** TUNNEL  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** OBST/PL



**Map Lot Sub:** 000017 000071 000000  
**Location:** 0136 APPLETREE ROAD  
**Owner:** LANDRY, JOSEPH M., TRUSTEE  
**View Value:** \$ 12,000  
**Subject:** LAKES AND RIVERS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE OR NEAR  
**Condition:** 50  
**Notes:** SEAS WTR VU



**Map Lot Sub:** 000023 000014 000000  
**Location:** 0012 BUNKER HILL ROAD  
**Owner:** CAVANAUGH, CHRISTOPHER W.  
**View Value:** \$ 12,000  
**Subject:** LAKES AND RIVERS  
**Width:** NARROW  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 50  
**Notes:** SEAS OBST

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	12/16/22	6458/1997	Q I	\$410,000
<b>Current Assessment:</b>				\$396,000





**Map Lot Sub:** 000008 000008 000012  
**Location:** 0024 NOLL'S FARM ROAD  
**Owner:** WAJER, KERRY K, TRUSTEE  
**View Value:** \$ 13,000  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**

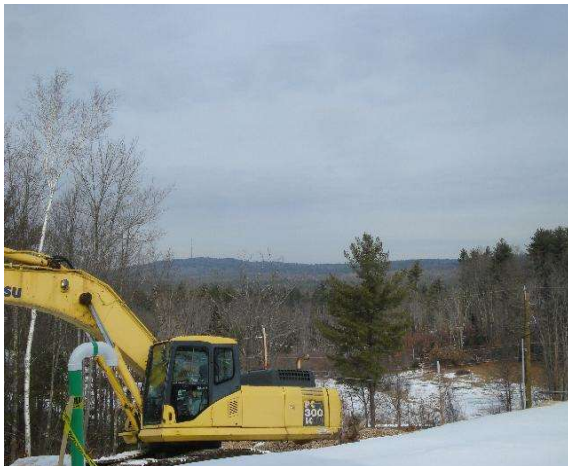
	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	03/16/22	6391/956	Q I	\$689,933
<b>Current Assessment:</b>				\$754,800



**Map Lot Sub:** 000008 000013 000005  
**Location:** 0025 PASTURE ROAD  
**Owner:** POLTAK, RONALD F., TRUSTEE  
**View Value:** \$ 13,000  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE OR NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000014 000002  
**Location:** 0113 COLEMAN ROAD  
**Owner:** BURNS, JEFFREY S.  
**View Value:** \$ 13,000  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000014 0003-1  
**Location:** 0240 EATON HILL ROAD  
**Owner:** SANKOVICH, ANDREA M.  
**View Value:** \$ 13,000  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	09/21/21	6331/858	Q V	\$200,000
<b>Current Assessment:</b>				\$1,051,000



**Map Lot Sub:** 000019 000007 000000  
**Location:** 0264 CHESTER ROAD  
**Owner:** GELINAS, LAUREN  
**View Value:** \$ 17,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** TUNNEL  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000009 000028 001-13  
**Location:** 0090 CEDAR CREST LANE  
**Owner:** KUSLAKA-CLEMENT, KATHLEEN, TR  
**View Value:** \$ 20,000  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 80  
**Notes:** obst



**Map Lot Sub:** 000009 000028 001-17  
**Location:** 0060 CEDAR CREST LANE  
**Owner:** YANG, VICKI J.  
**View Value:** \$ 20,000  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 80  
**Notes:** obst/oc



**Map Lot Sub:** 000021 000007 000000  
**Location:** 0220 CHESTER ROAD  
**Owner:** EDWARDS, TABITHA ELIZABETH  
**View Value:** \$ 20,000  
**Subject:** HILLS & WATER  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE OR NEAR  
**Condition:** 80  
**Notes:** SEAS/OBST

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	05/05/22	6405/912	Q I	\$360,000
<b>Current Assessment:</b>				\$343,300





**Map Lot Sub:** 000021 000008 000000  
**Location:** 0210 CHESTER ROAD  
**Owner:** DAVIS, ROGER E., TRUSTEE  
**View Value:** \$ 20,000  
**Subject:** HILLS & WATER  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE OR NEAR  
**Condition:** 80  
**Notes:** seas/obst



**Map Lot Sub:** 000023 000004 000000  
**Location:** 0079 CHESTER ROAD  
**Owner:** VINCENT, THERESE D.  
**View Value:** \$ 21,000  
**Subject:** LAKES AND RIVERS  
**Width:** NARROW  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** SEAS/OBST



**Map Lot Sub:** 000023 000006 000000  
**Location:** 0083 CHESTER ROAD  
**Owner:** MCCARTHY, DENNIS G.  
**View Value:** \$ 21,000  
**Subject:** LAKES AND RIVERS  
**Width:** NARROW  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** SEAS/OBST



**Map Lot Sub:** 000023 000007 000000  
**Location:** 0087 CHESTER ROAD  
**Owner:** ROY, THOMAS R.  
**View Value:** \$ 21,000  
**Subject:** LAKES AND RIVERS  
**Width:** NARROW  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** SEAS/OBST





**Map Lot Sub:** 000009 000028 001-19  
**Location:** 0044 CEDAR CREST LANE  
**Owner:** BERNARD, DANIEL G., TRUSTEE  
**View Value:** \$ 23,000  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 90  
**Notes:** HOUSE IN VIEW



**Map Lot Sub:** 000021 000012 000000  
**Location:** 0206 CHESTER ROAD  
**Owner:** HAYWARD, DOUGLAS  
**View Value:** \$ 23,000  
**Subject:** HILLS & WATER  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** CTD/OBST



**Map Lot Sub:** 000002 000039 000001  
**Location:** 0588 PINGREE HILL ROAD  
**Owner:** GUINESSO LIVING TRUST  
**View Value:** \$ 25,000  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000004 000011 0002-9  
**Location:** 0025 WILDWOOD ROAD  
**Owner:** KING, STANLEY J.  
**View Value:** \$ 25,000  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000017 000009  
**Location:** 0106 COLEMAN ROAD  
**Owner:** BEAURIVAGE, ROBERT G., TRUSTEE  
**View Value:** \$ 25,000  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000009 000028 001-18  
**Location:** 0050 CEDAR CREST LANE  
**Owner:** MORAN, SUSAN M., TRUSTEE  
**View Value:** \$ 25,000  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000009 000028 001-21  
**Location:** 0028 CEDAR CREST LANE  
**Owner:** HARRIS, STEVEN E.  
**View Value:** \$ 25,000  
**Subject:** HILLS & WATER  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE OR NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000004 000009 000000  
**Location:** 0447 LONDONDERRY TURNPIKE  
**Owner:** ROBBINS, III, HARRY C.  
**View Value:** \$ 27,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** NARROW  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 80  
**Notes:** PL OBST





**Map Lot Sub:** 000021 000005 000000  
**Location:** 0226 CHESTER ROAD  
**Owner:** GAGNON, GEORGE L., TRUSTEE  
**View Value:** \$ 27,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 80  
**Notes:** seas/obst



**Map Lot Sub:** 000008 000008 000006  
**Location:** 0066 NOLL'S FARM ROAD  
**Owner:** LACROIX, THOMAS G.  
**View Value:** \$ 28,000  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** EXTREME  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000014 000005  
**Location:** 0099 COLEMAN ROAD  
**Owner:** EATON, CECILIA, TRUSTEE  
**View Value:** \$ 28,000  
**Subject:** HILLS AND MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE OR NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000002 000009 000010  
**Location:** 0072 WINCHESTER WAY  
**Owner:** GRODEN, MICHAEL J., TRUSTEE  
**View Value:** \$ 30,000  
**Subject:** HILLS AND MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** EXTREME  
**Condition:** 100  
**Notes:**

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	06/27/22	6419/164	Q I	\$825,000
<b>Current Assessment:</b>				\$824,300





**Map Lot Sub:** 000003 000005 000000  
**Location:** 0464 LONDONDERRY TURNPIKE  
**Owner:** BLACKWOOD, CATHERINE  
**View Value:** \$ 38,000  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 75  
**Notes:** SEAS/OBST VU



**Map Lot Sub:** 000019 000009 000000  
**Location:** 0248 CHESTER ROAD  
**Owner:** GREGG, DAVID A.  
**View Value:** \$ 38,000  
**Subject:** LAKES AND RIVERS  
**Width:** AVERAGE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 80  
**Notes:** CTD/OBST



**Map Lot Sub:** 000023 000002 000000  
**Location:** 0073 CHESTER ROAD  
**Owner:** VILLENEUVE, ALAN  
**View Value:** \$ 43,000  
**Subject:** LAKES AND RIVERS  
**Width:** AVERAGE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** SEAS/OBST

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	03/04/22	6388/547	Q I	\$230,000
<b>Current Assessment:</b>				\$397,200



**Map Lot Sub:** 000023 000002 00000A  
**Location:** 0075 CHESTER ROAD  
**Owner:** EISMAN, ALEX M., TRUSTEE  
**View Value:** \$ 43,000  
**Subject:** LAKES AND RIVERS  
**Width:** AVERAGE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** SEAS/OBST





**Map Lot Sub:** 000023 000011 000000

**Location:** 0013 BUNKER HILL ROAD

**Owner:** NADEAU, JERILYN

**View Value:** \$ 43,000

**Subject:** LAKES AND RIVERS

**Width:** AVERAGE

**Depth:** FULL

**Distance:** CLOSE OR NEAR

**Condition:** 90

**Notes:** SEAS OBST

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	09/27/22	6442/262	Q I	\$435,000
<b>Current Assessment:</b>				\$425,400



**Map Lot Sub:** 000025 000038 000000

**Location:** 0408 MANCHESTER ROAD

**Owner:** AZAROVA PROPERTIES, LLC

**View Value:** \$ 45,000

**Subject:** HILLS & WATER

**Width:** AVERAGE

**Depth:** FULL

**Distance:** CLOSE OR NEAR

**Condition:** 90

**Notes:** SEAS/OBST



**Map Lot Sub:** 000002 000009 000009

**Location:** 0064 WINCHESTER WAY

**Owner:** LACOURSE, SUSAN D., TRUSTEE

**View Value:** \$ 48,000

**Subject:** HILLS AND MOUNTAINS

**Width:** AVERAGE

**Depth:** TOP 50

**Distance:** EXTREME

**Condition:** 80

**Notes:** OBST



**Map Lot Sub:** 000009 000028 001-20

**Location:** 0034 CEDAR CREST LANE

**Owner:** PAPINEAU, JUSTINE NICOLE

**View Value:** \$ 50,000

**Subject:** MOUNTAINS

**Width:** AVERAGE

**Depth:** TOP 50

**Distance:** DISTANT

**Condition:** 100

**Notes:** VU



**Map Lot Sub:** 000028 000001 000000  
**Location:** 0360 MANCHESTER ROAD  
**Owner:** RIIK, JUDITH  
**View Value:** \$ 50,000  
**Subject:** HILLS & WATER  
**Width:** WIDE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** PL/OBST



**Map Lot Sub:** 000028 000001 000001  
**Location:** 0368 MANCHESTER ROAD  
**Owner:** TSETSERANOS, REGINA  
**View Value:** \$ 50,000  
**Subject:** HILLS & WATER  
**Width:** WIDE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** OBST/OC



**Map Lot Sub:** 000028 000002 000000  
**Location:** 0374 MANCHESTER ROAD  
**Owner:** SOARES-GABLE, BRENDA J.  
**View Value:** \$ 50,000  
**Subject:** HILLS & WATER  
**Width:** WIDE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** PL OBST



**Map Lot Sub:** 000028 000004 000000  
**Location:** 0376 MANCHESTER ROAD  
**Owner:** MONTECALVO, CHRISTINA  
**View Value:** \$ 50,000  
**Subject:** HILLS & WATER  
**Width:** WIDE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** PL OBST





**Map Lot Sub:** 000028 000005 000001  
**Location:** 0382 MANCHESTER ROAD  
**Owner:** PARKER, CRAIG  
**View Value:** \$ 50,000  
**Subject:** HILLS & WATER  
**Width:** WIDE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** PL/OBST/SEAS

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	05/05/21	6274/2446	Q I	\$287,000
<b>Current Assessment:</b>				\$331,000



**Map Lot Sub:** 000028 000005 000002  
**Location:** 0392 MANCHESTER ROAD  
**Owner:** WARRO, LAURA  
**View Value:** \$ 50,000  
**Subject:** HILLS & WATER  
**Width:** WIDE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** PL OBST/SEAS

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	04/22/21	6268/2404	Q I	\$355,000
<b>Current Assessment:</b>				\$368,700



**Map Lot Sub:** 000028 000006 000000  
**Location:** 0394 MANCHESTER ROAD  
**Owner:** BRETON, PHYLLIS J.  
**View Value:** \$ 50,000  
**Subject:** HILLS & WATER  
**Width:** WIDE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 90  
**Notes:** PL OBST/SEAS



**Map Lot Sub:** 000007 000013 000000  
**Location:** 0095 BUNKER HILL ROAD  
**Owner:** HESELTON, SR., BRIAN J.  
**View Value:** \$ 51,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** NARROW  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000002 000043 000000  
**Location:** 0608 PINGREE HILL ROAD  
**Owner:** GUINESSO, JASON R.  
**View Value:** \$ 55,000  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** EXTREME  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000031 000001  
**Location:** 0333 BUNKER HILL ROAD  
**Owner:** MANCINI, JOSEPH M.  
**View Value:** \$ 55,000  
**Subject:** HILLS AND MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** LTD/SEAS/PL/OC



**Map Lot Sub:** 000009 000028 001-22  
**Location:** 0020 CEDAR CREST LANE  
**Owner:** HENRY, JANET, TRUSTEE  
**View Value:** \$ 55,000  
**Subject:** HILLS AND MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000008 000004  
**Location:** 0086 NOLL'S FARM ROAD  
**Owner:** PARISEAU, DANIEL W.  
**View Value:** \$ 61,000  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** EXTREME  
**Condition:** 100  
**Notes:**





**Map Lot Sub:** 000008 000008 000005  
**Location:** 0074 NOLL'S FARM ROAD  
**Owner:** PEPIN, MICHAEL R., TRUSTEE  
**View Value:** \$ 61,000  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** EXTREME  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000002 000009 000014  
**Location:** 0079 WINCHESTER WAY  
**Owner:** AMPUJA, MARK J., TRUSTEE  
**View Value:** \$ 67,000  
**Subject:** HILLS AND MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** EXTREME  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000002 000009 000015  
**Location:** 0069 WINCHESTER WAY  
**Owner:** SWETT, CLINTON  
**View Value:** \$ 67,000  
**Subject:** HILLS AND MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** EXTREME  
**Condition:** 100  
**Notes:**

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	07/15/21	6303/821	Q I	\$1,115,000
<b>Current Assessment:</b>				\$1,136,700



**Map Lot Sub:** 000002 000009 000016  
**Location:** 0059 WINCHESTER WAY  
**Owner:** FOLSOM, NICHOLAS L.  
**View Value:** \$ 67,000  
**Subject:** HILLS AND MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** EXTREME  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000004 000010 000000  
**Location:** 0477 LONDONDERRY TURNPIKE  
**Owner:** SOCHA, WILLIAM R.  
**View Value:** \$ 68,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000003 000003 000001  
**Location:** 0546 LONDONDERRY TURNPIKE  
**Owner:** HAYDOCK, SUSAN M., TRUSTEE  
**View Value:** \$ 74,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000004 000011 000002  
**Location:** 0547 LONDONDERRY TURNPIKE  
**Owner:** SOCHA, WILLIAM- EJS TRUST  
**View Value:** \$ 74,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000014 000000  
**Location:** 0093 COLEMAN ROAD  
**Owner:** SAHNI, SANJEEV SINGH  
**View Value:** \$ 74,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	03/31/23	6474/2918	Q I	\$1,100,000
<b>Current Assessment:</b>				\$1,069,400





**Map Lot Sub:** 000004 000011 002-11  
**Location:** 0489 LONDONDERRY TURNPIKE  
**Owner:** E.J.S. TRUST  
**View Value:** \$ 89,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 80  
**Notes:** WTR SEAS/OBST



**Map Lot Sub:** 000004 000013 000000  
**Location:** 0223 SPOFFORD ROAD  
**Owner:** HYVONEN, LINDSAY A.  
**View Value:** \$ 98,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** EXTREME  
**Condition:** 80  
**Notes:** WTR SEAS/OBST



**Map Lot Sub:** 000004 000011 000001  
**Location:** 0569 LONDONDERRY TURNPIKE  
**Owner:** MILNE, WALTER P., TRUSTEE  
**View Value:** \$ 108,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** AVERAGE  
**Depth:** FULL  
**Distance:** DISTANT  
**Condition:** 80  
**Notes:** PL/OBST



**Map Lot Sub:** 000004 000011 0002-2  
**Location:** LONDONDERRY TURNPIKE  
**Owner:** THE CIMARRON TIMBERS, LLC  
**View Value:** \$ 111,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000025 000001 000000  
**Location:** 0415 MANCHESTER ROAD  
**Owner:** PROVOST, MATTHEW J.  
**View Value:** \$ 125,000  
**Subject:** HILLS & WATER  
**Width:** AVERAGE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 250  
**Notes:** obst/wtr infl



**Map Lot Sub:** 000025 000002 000000  
**Location:** 0417 MANCHESTER ROAD  
**Owner:** PROVOST, MATTHEW J.  
**View Value:** \$ 125,000  
**Subject:** HILLS & WATER  
**Width:** AVERAGE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 250  
**Notes:** obst/wtr infl



**Map Lot Sub:** 000025 000003 000000  
**Location:** 0423 MANCHESTER ROAD  
**Owner:** PIPER, DEBRA J., TRUSTEE  
**View Value:** \$ 125,000  
**Subject:** HILLS & WATER  
**Width:** AVERAGE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 250  
**Notes:** obst/wtr infl



**Map Lot Sub:** 000025 000004 000000  
**Location:** 0425 MANCHESTER ROAD  
**Owner:** BOOTH, KENNETH W.  
**View Value:** \$ 138,000  
**Subject:** HILLS & WATER  
**Width:** WIDE  
**Depth:** FULL  
**Distance:** CLOSE OR NEAR  
**Condition:** 250  
**Notes:** obst/wtr infl





**Map Lot Sub:** 000004 000011 0002-3  
**Location:** 0563 LONDONDERRY TURNPIKE  
**Owner:** ZAMOIDA, CRAIG C., TRUSTEE  
**View Value:** \$ 149,000  
**Subject:** MOUNTAINS AND WATER  
**Width:** WIDE  
**Depth:** FULL  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**

---



## **C. BUILDING GRADING**

**B5 – Bare Minimum House** – Minimum camp. Typically no interior finish, foundation, central heat, plumbing or electric service.

**B4 – Below Minimum House** – Basic camp style construction, typically no interior finish, may lack central heat. May lack plumbing and/or electric service. Typically no foundation.

**B3 - Minimum House** – Average camp style construction. No specific style and having minimal interior and/or exterior finish and features. May not have enclosed foundation and may lack water, sewer or electric.

**B2 - Basic Weather Tight House** - Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.

**B1 - Below Average House** - Basic box, minimal to no fenestration, little to no design, low quality materials and windows may consist of a mix of average grade material and low grade design, or may be an average house without an enclosed foundation.

**A0 - Average House** - Basic box, reasonable number of windows, may be double hung single pane with or without storm windows or double pane windows, no extras, plain interior and exterior.

**A1 - Above Average House** - Typically more than a box with some design features, roof overhang, and upgraded windows or not, may have some angles or roof cuts, appealing layout of windows and initial appeal somewhat better than average. Generally above average materials for trim and floor finish.

**A2 - Good Quality House** - Generally of good to high quality materials or a mix of average and high, has good exterior trim design normally with roof overhang, some designer roof cover and/or trim accents, not plain, windows are typically casement or thermopane, entrance may be elaborate, roof may have multiple angles.

**A3 - Very Good Quality House** - All of A2 above, but also custom work on trim, kitchen & baths, recessed lighting, high quality floor cover, exterior high quality and design, exterior and interior trim of good quality and design, may have features like window “eyebrows” and a splash board around the lower exterior walls. May have some custom windows and cathedral areas typically with good lighting.

**A4 - Excellent Quality House** - All of the above, but with greater fenestration and attention to detail, custom trim, custom kitchen and/or baths. Multiple high quality floor cover, excellent design and curb appeal. Generally multi floor with angles and/or roof cuts. Generally high quality usually includes built-ins cabinets, bookcases and shelving.

**A5 - Excellent + Quality House** - All of the features of an A4 (Excellent) house, but with some additional custom details and design features. Typically older homes of high quality, center chimney, detailed cove molding, excellent roof overhang on four sides with custom design and molding, wide or detailed corner boards and window trim, generally multi-story with good fenestration having great curb presentation.

**Grades Above A5** - Generally have all the features of the A5 grade, including some or all of the following: multi-story, angles, roof cuts, recessed lighting inside and out, built-ins, great curb presentation and marketability, features and appeal that in the marketplace make this building somewhat more desirable than the A5 grade building in stages up to luxurious which may contain all of the features above with a progressively higher degree of quality and design found in town.

**Manufactured Homes**

- B3 – Generally 8' wide or less 2x4 or 2x3 construction.
- B2 – Generally 10' wide, 2x4 or 2x3 construction.
- B1 – Generally 12' wide, 2x4 construction.
- A0 – Generally 14' wide with gable roof, could be 2x4 or 2x6 construction.
- A1 – Generally 14' wide with added ornamentation or detail or 2x6 construction.
- A2 – Generally 16' wide with 2x6 construction.

This is merely a guideline and a home's quality could be adjusted up or down for the presence (or lack of) the following: upgraded windows, gable or pitched roof, foundation or basement.

The following pictures samples will help, as words do not always express or capture the essence of the building as much as pictures do. The above text is meant as a guideline and not meant, nor would it be possible to describe or include every possible situation.





**B1 -- AVG-10 (000005 000067 000000)**



**A0 -- AVG (000005 000091 000000)**



**A0 -- AVG (000005 000006 000000)**



**A0 -- AVG (000007 000005 000000)**



**A0 -- AVG (000005 000048 000000)**



**A0 -- AVG (000013 000023 000008)**





A0 -- AVG (000014 000015 000000)



A0 -- AVG (000015 000014 000000)



A0 -- AVG (000013 000032 000000)



A0 -- AVG (000014 000001 000000)



A0 -- AVG (000021 000007 000000)



A0 -- AVG (000030 000009 000000)





A1 -- AVG+10 (000031 000019 00000A)



A1 -- AVG+10 (000014 000006 000000)



A1 -- AVG+10 (000023 000011 000000)



A1 -- AVG+10 (000023 000014 000000)



A1 -- AVG+10 (000025 000021 000000)



A1 -- AVG+10 (000025 000027 000000)





A1 -- AVG+10 (000027 000015 000000)



A1 -- AVG+10 (000016 000015 000000)



A1 -- AVG+10 (000017 000085 000000)



A1 -- AVG+10 (000013 000025 000000)



A1 -- AVG+10 (000009 000016 000017)



A1 -- AVG+10 (000008 000066 000004)





A1 -- AVG+10 (000011 000030 000002)



A1 -- AVG+10 (000011 000037 000002)



A1 -- AVG+10 (000011 000037 000023)



A1 -- AVG+10 (000011 000045 000019)



A1 -- AVG+10 (000012 000007 000019)



A1 -- AVG+10 (000012 000016 000031)





A1 -- AVG+10 (000013 000023 000001)



A1 -- AVG+10 (000004 000024 0011-1)



A1 -- AVG+10 (000008 000032 000000)



A1 -- AVG+10 (000005 000009 000022)



A1 -- AVG+10 (000001 000015 000010)



A1 -- AVG+10 (000001 000015 000013)





A1 -- AVG+10 (000001 000016 000007)



A1 -- AVG+10 (000001 000016 0023-5)



A1 -- AVG+10 (000001 000036 000022)



A1 -- AVG+10 (000005 000101 000000)



A2 -- AVG+20 (000005 000105 000000)



A2 -- AVG+20 (000006 000018 000004)





A2 -- AVG+20 (000005 000069 000015)



A2 -- AVG+20 (000005 000069 000018)



A2 -- AVG+20 (000004 000003 000002)



A2 -- AVG+20 (000008 000034 000000)



A2 -- AVG+20 (000005 000069 000031)



A2 -- AVG+20 (000008 000013 000018)





A2 -- AVG+20 (000007 000025 000029)



A2 -- AVG+20 (000007 000025 000070)



A2 -- AVG+20 (000008 000002 000001)



A2 -- AVG+20 (000011 000037 0001-8)



A2 -- AVG+20 (000008 000066 000006)



A2 -- AVG+20 (000011 000018 000001)





A2 -- AVG+20 (000011 000018 000011)



A2 -- AVG+20 (000030 000005 000000)



A2 -- AVG+20 (000022 000010 000000)



A3 -- AVG+30 (000018 000052 000001)



A3 -- AVG+30 (000010 000019 000078)



A3 -- AVG+30 (000009 0028-1 003732)





A3 -- AVG+30 (000009 0028-1 003733)



A3 -- AVG+30 (000009 0028-1 003803)



A3 -- AVG+30 (000009 0028-1 003806)



A3 -- AVG+30 (000008 000002 000022)



A3 -- AVG+30 (000008 000002 000029)



A3 -- AVG+30 (000008 000048 0001-7)





A3 -- AVG+30 (000008 000025 000017)



A3 -- AVG+30 (000008 000029 000009)



A3 -- AVG+30 (000004 000011 0002-5)



A3 -- AVG+30 (000002 000009 000010)



A3 -- AVG+30 (000003 000004 000000)



A3 -- AVG+30 (000005 000069 000029)





**A4 -- EXC (000008 000042 000009)**



**A4 -- EXC (000008 000042 000010)**



**A4 -- EXC (000008 000014 000000)**



**A4 -- EXC (000011 000015 0002-2)**



**A5 -- EXC+10 (000010 000006 000000)**



# ***SECTION 11***

## **PUBLIC UTILITY VALUATION**







*Avitar Associates of New England, Inc.*

*Municipal Services Company*

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**PUBLIC UTILITY  
TRANSMISSION ASSETS  
ASSESSMENT REPORT  
For  
Town of Auburn  
2023**

**Utility: PSNH dba Eversource**

**Utility: Liberty Utilities**

**Utility: NH Electric Coop**

**Loren J. Martin, Sr. Assessor  
NH DRA Certified Assessor Supervisor**

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Avitar Associates of New England, Inc.  
150 Suncook Valley Highway • Chichester, NH 03258 • (603) 798-4419  
[www.avitarassociates.com](http://www.avitarassociates.com)



# ***Avitar Associates of New England, Inc.***

***Municipal Services Company***

**September 1, 2023**

**Town of Auburn  
Board of Selectmen  
P.O. Box 309  
47 Chester Road  
Auburn, NH 03032**

**Re: Assessment of Your Public Utilities**

Dear Board Members:

As Public Utility distribution assets are valued via the NH Legislative Formula commonly referred to as HB700 and not Market Value, they are not included in this Assessment Report. Only the Transmission assets are still assessed via an opinion of Market Value and therefore further detailed in the enclosed report Public Utilities Assessment Report.

The attached report is a complete review and explanation of my market value opinion as of 4/1/2023, as well as pertinent facts resulting in this opinion.

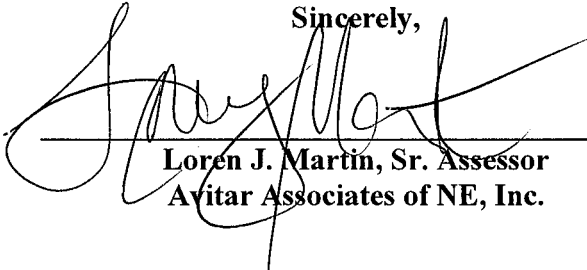
I have relied upon the data provided by the following identifying all their property in the town. No field data collection was undertaken by me or anyone from my office.

Utility: PSNH dba Eversource  
Utility: NH Electric Coop

Utility: Liberty Utilities

All assumptions and limiting conditions are identified in this report.

Sincerely,



---

**Loren J. Martin, Sr. Assessor  
Avitar Associates of NE, Inc.**

LJM/sjc

## **PUBLIC UTILITY VALUATION**

As New Hampshire law, HB700, dictates how all “distribution assets” of a public utility are to be assessed, all utilities are first classified and/or separated into three categories, as follows:

**1. Distribution Assets**

All assets used to distribute and deliver the service to the user.

**2. Transmission Assets**

These are assets used to send the power, water, gas or oil from generation point to point across state or country to a point wherein a distribution system takes over to deliver to the user.

**3. Generation Assets**

As the name implies, this is all the assets used for generation and/or to create the service being transmitted elsewhere or distributed locally.

For the years of 2020 thru 2024, the law provides a phased in use of HB700. What this means is that in 2020, each municipality will use 80% of the 2018 MS-1 reported utility value plus 20% of the HB700 value. In 2021, each municipality will use 60% of the 2018 MS-1 reported utility value plus 40% of the HB700 value, then 40-60, 20-80 and in 2025 100% HB700 value. This applies only to the distribution assets of all public utilities.

**Distribution assets** will be valued based on HB700 which requires the assessor to annually combine 70% of the original cost and 30% of the netbook value for Electric and Oil or Gas Pipelines. That total is then multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

For public Water Utilities, HB700 requires the assessor to annually combine 25% of the original costs and 75% of the netbook value. That total is then multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

**Transmission assets** will be valued based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

**Generation assets** will be valued by either the Income Approach to Value, if data is available or based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Or when possible, both approaches are used, with the assessor determining the final opinion of value being one or the other or a combination of both and noting such on the assessment record card.

## **Transmission & Generation Assets**

### **Assumptions**

- a) Report of inventory provided by each utility is accurate.
- b) If no original year in service provided, an estimate will be made.

### **Methodology – Replacement Cost New Less Depreciation**

The nationally recognized Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utilities Construction Costs manual will be used to trend original costs forward to the present year or the valuation base year for the municipality. As an example:

Towers – Reported Original Cost \$150,000 Year in Service 1984

1984 Index = 233

2009 Base Year Index = 553

$150,000 \div 2.33 = 64,377.68 \times 5.53 = \$356,008.57$  Replacement Cost New

This replacement cost must then be depreciated for age.

If that depreciation was 59%, the value would be  $\$356,008 \times 41\%$

Good = \$145,964 or \$146,000, rounded.

**As all Public Utility distribution assets are now assessed via NH legislative formula and not market value, only Transmission assets are detailed further via the enclosed Assessment Report.**

## **Objective**

To determine the fair market value of the public utility transmission assets in your town for the following:

Utility Name: PSNH dba Eversource  
Utility Name: Liberty Utilities  
Utility Name: NH Electric Coop

Map/Lot: 2-47-UTL  
Map/Lot: 1-1-UTL  
Map/Lot: 1-1-UTIL

## **Fair Market Value**

**Market Value** – Market value is the major focus of most real property appraisal assignments. Both economic and legal definitions of market value have been developed and refined. A current economic definition agreed upon by agencies that regulate federal financial institutions in the United States is: The most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: The buyer and seller are typically motivated.

Both parties are well informed or well advised, and acting in what they consider their best interests.

A reasonable time is allowed for exposure in the open market.

Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto.

The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale. As defined by the “Glossary for Property Appraisal and Assessment”.

These are three accepted approaches to fair market value:

1. Comparable Sales Approach
2. Capitalized Income Approach
3. Replacement Cost Less Depreciation Approach

Although only one approach applies in the writer’s opinion, all three are discussed and an explanation provided as to why they do or do not apply in this situation.

## **Highest & Best Use**

A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical, and financial constraints. The principle entails first identifying the most appropriate market, and second, the most profitable use within the market.<sup>1</sup> As a legally permitted use required for the health and wellbeing of the general public, the current use of the subject properties is estimated to be their highest and best use.

---

<sup>1</sup> Glossary for Property Appraisal and Assessment

### **Comparable Sales Approach**

This approach assumes the existence of similar properties which have sold and the assessor/appraiser can review and make adjustments to the comparables to develop an opinion of value for the subject property. Implicit in this approach is the existence of arms-length, fair market sales data. Since all public utility property sales are heavily regulated by the local and/or Federal Public Utilities Commission, they are not arms-length fair market transactions. They are rather closely related to Netbook Value, which is the remaining value of the original cost and any added infrastructure investment that has not been recaptured. It has nothing to do with the value of the remaining assets still in service and generating income. **As such, it is my opinion that the Comparable Sales Approach to develop an opinion of market value is not valid.**

### **Capitalized Income Approach**

This approach assumes the availability of accurate income and expense information for the property being assessed and that market data can be found for similar properties to correlate the subject's income and expense information that is provided to be market related. It further assumes normal market conditions, such as risk and no outside forces regulating income. Here again, the problem with using this approach is that the income is governmentally regulated, as well as virtually guaranteed and as such does not follow generally accepted rules of the market income approach. A rate of return of and on the investment is fairly guaranteed and total failure is not allowable for the good of the public. This is unlike reality for other income producing properties in the fair and open market for which the income approach to value was developed. Further, while we can hypothesize the income and expenses within the taxing jurisdiction, due to the interaction with other utilities within the New England Grid with pole and line sharing, as well as power pass through, local assets can be providing income elsewhere, while local income can be dependent on assets of others elsewhere. This intermingling for the good of the public, is what makes the income approach very speculative due to the assumptions, estimates and allocations necessary. This is true in my opinion whether you look at the valuation locally or even statewide because the UNIT, so to speak, is not one company but rather all of them working together to maintain the Electrical Grid for the betterment of the public beyond the local community, as well as beyond the state boundaries. One cannot exist without the other and as such, the so called UNIT is not any one company. As such, it is my opinion that to attempt to use the Income Approach, beyond the known problems of protected return, regional monopoly and protection against failure issues that do not exist for the properties that the market income approach was developed for, the amount of estimates, hypotheses and allocations that are needed make the results highly unreliable. It is therefore my opinion that this approach to value for transmission assets is also inappropriate, however, it may be useful on generation assets if accurate income and expense data is provided.

### **Replacement Cost Less Depreciation**

This approach is based on the principal of substitution. It assumes that a prudent purchaser will pay no more for any real property than the cost of acquiring an equally desirable substitute. And, in this case, acquiring a substitute means determining the replacement cost and depreciating for age. This approach is very useful when confronted with unique properties such as Public Utility Companies, where no substitutes exist or arm's length sales exist. As such, to develop an opinion of market value for the property, one must develop what it would cost to replace it and then allow depreciation for age to arrive at a reasonable opinion of market value for the property that exists in that jurisdiction. This approach values what actually exists in the local jurisdiction. As a rate of return of and on the investment is virtually guaranteed, as well as the fact that if any part is destroyed by accident or nature, it will be promptly rebuilt, as such this approach is very appropriate. Cost data and accurate age life depreciation data is readily available. Therefore, it is

the most practical and accurate method of developing an opinion of market value in my judgment whether locally, statewide or even New England wide.

Age / Life depreciation data is readily available within the data of the utility companies themselves. As a rate of return is virtually guaranteed of and on the investment, the need for any type of economic depreciation is nullified in my opinion, because, while the rate of return is controlled and may be below general market investor desired returns at times, the risk inherent in normal investments has been removed as has normal market competition! As such, in my opinion, regulation is as positive, if not more positive, than the regulated rate of return is negative and no economic adjustment is needed. However, as repeated Superior and Supreme Court decisions have found in favor of some amount of economic depreciation, I have allowed some minor additional economic depreciation

**The “Encyclopedia of Real Estate Appraising”, Third Edition 1978, by Edith J. Friedman, Published by Prentice Hall, Inc., states on Page 68,**

**“The cost approach is often the only method suitable for estimating the value of special purpose properties such as churches, funeral homes and schools. Similarly, in the case of residential properties, unique or highly individualized structure for which there are no effective market comparisons can frequently be appraised only by the Cost Approach.” *(Underline added for emphasis).* In the writers’ opinion, public utilities clearly fall into this group.**

### **Assumptions & Limiting Conditions**

1. The data provided by the local Public Utilities was a complete and accurate inventory for the Town.
2. No asset still in use will depreciate more than 80% despite actual age.
3. No item of the inventory should depreciate to zero value until it has failed.
4. As this is a highly regulated public utility, it is my opinion that I am limited to the use of only the Replacement Cost New Less Depreciation Approach to establish an opinion of market value as discussed on the prior pages of this report.
5. Non-Utility land, owned by the local Public Utilities is valued similarly to all other land in the town.

### **Replacement Cost New Less Depreciation Approach to Value, (RCNLD)**

The first step in this approach is to inventory or acquire an inventory of all of the subject property assets by category, original year in service and original cost. This was not done by the writer, but rather provided by the local Public Utilities and assumed to be complete and accurate. That provided report can be found in the Exhibits section.

The original costs by classification were then trended forward from the original year, by using a nationally recognized utility cost trend manual, The Handy-Whitman Index of Public Utility Construction Costs, published annually by Whitman, Requardt & Associates, LLP, to arrive at the total replacement cost.

The average life expectancy, based on the data provide by other utilities varies by classification. The following is the depreciation schedule developed from the most recent data:

### Electrical

Transmission Plant	1.65% Per Year =	60 Year Average Life
Trans Towers & Fixtures	1.65% Per Year =	60 Year Average Life
Trans Poles & Fixtures	1.65% Per Year =	60 Year Average Life
Trans Overhead Conductor	1.65% Per Year =	60 Year Average Life
Trans Underground Conduit	1.65% Per Year =	60 Year Average Life
Generation	2.00% Per Year=	50 Year Average Life

### Gas

Transmission Plant	1.50% Per Year =	66.6 Year Average Life
Trans Structures & Improve	1.50% Per Year =	66.6 Year Average Life
Trans Mains	1.50% Per Year =	66.6 Year Average Life
Trans Meas & Reg Equip	1.50% Per Year =	66.6 Year Average Life
Productions	1.50% Per Year =	66.6 Year Average Life

### Water

Transmission Tanks	3.00% Per Year =	33.3 Year Average Life
Trans Concrete Reservoir	2.00% Per Year =	50 Year Average Life
Tans Mains	2.00% Per Year =	50 Year Average Life

Max Depreciation – All Utility Categories is 80%

As a regulated utility, it is virtually guaranteed a rate of a return of/on the investment at an accelerated rate, meaning their investment is returned long before the items life expires and/or needs to be replaced. What this means is that the company carries a zero value for that item, despite it still being in use and earning income. This is the reason “Netbook” is not an opinion of market value. It only represents the value of the utility yet to be returned, while all other parts of the utility carry a “zero value”. Not a realistic approach to market value.

## **Public Right of Way (PRW) & Utilities Valuation**

### **PRW**

#### Assumptions

- a.) DOT miles of road to be accurate and complete.
- b.) Data provided by companies to be accurate and complete.
- c.) Width of Public Right-of-Way (PRW) to be 10 feet.
- d.) Linear feet of PRW used x 10 feet width ÷ 43,560 = acres. Value of PRW acre = average 1 acre residential site x 10% of right of way value x .25% for shape & limited use. Example: \$40,000 residential site value x 10% right of way value x .25% (-75% limited use) limited use = \$1,000.



**Final Opinion of Market Value 4/1/2023**

<b>Utility: PSNH dba Eversource</b>	<b>Map/Lot: 2-47-UTL</b>	<b>Value: \$15,311,500</b>
<b>Utility: Liberty Utilities</b>	<b>Map/Lot: 1-1-UTL</b>	<b>Value: \$128,500</b>
<b>Utility: NH Electric Coop</b>	<b>Map/Lot: 1-1-UTIL</b>	<b>Value: \$563,500</b>

Land rights or easements are not included here, but listed and valued on each property record card, according to the concurrent town wide revaluation.

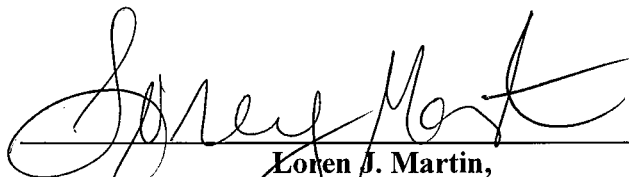
The following spreadsheets showing the Replacement Cost New Less Depreciation (RCNLD) approach to value, document the final values stated above.

Once the final values are established, the Towns prior year Median Equalization Ratio is applied to arrive at the final assessment. This ensures all of the utility assets, distribution, transmission and generation are equitably assessed, as by law the distribution assets are required to be equalized in that manner. Even in a revaluation year, the prior year ratio should be used and not the assumed 100% of the revaluation update year in our opinion as that would result in the equalization ratio 100% being used two years in a row, once in the year of the revaluation and again in the following year when you then apply the prior year ratio.

**Certification (Resume Located on Page 3)**

I certify that to the best of my knowledge and belief,

1. The statements contained herein are accurate and true.
2. The analysis and results are my personal unbiased professional opinion and conclusions.
3. I have no present or prospective interest in the property.
4. I am aware of no bias with respect to this property or any part of this report.
5. My analysis, opinion and conclusions are my own.

  
\_\_\_\_\_  
**Loren J. Martin,**  
**DRA Certified Real Property Assessor Supervisor,**  
**Avitar Associates, Inc.**

PA-81

# ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST

(See RSA 72:8-d: N.H. Admin Rule Rev 1907)

CURRENT TAX YEAR: 2023

AUBURN,NH

Municipality

## A. COMPANY INFORMATION:

Name of Utility Company	Public Service Co of NH dba Eversource		
Name of Owner:			
Business Address:	PO Box 270 Hartford, CT 06141		
Billing Address (if different):			
Authorized Agent Name & Title:	Richard Heitz, Tax Manager or Nancy Cadwallader, Senior Tax Accountant		
Agents Phone Number:	860-665-2746 Or 860-665-2323		
Agents E-mail:	richard.heitz@eversource.com or nancy.cadwallader@eversource.com		

## B.SUMMARY. SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	10,970,010		
(2) 2018 Adjustment (sec. D, line 7(c))	791,399		
(3) TAX YEAR 2018 (add lines 1 and 2)	11,761,409	20%	2,352,282
(4) CURRENT TAX YEAR (sec. C, line 5(c))	9,164,154	80%	7,331,323
(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))			9,683,605

## C. CURRENT TAX YEAR. See RSA 72:8-d, II(c)

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Original Cost (sec E, line 24(b))	9,811,252	70%	6,867,876
(2) Net Book Value (sec E, line 24(d))	6,764,535	30%	2,029,361
	(3) Weighted Average (add lines (1)(c) and (2)(c))		8,897,237
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))		3%	266,917
	(5) TOTAL (add lines (3)(c) and (4)(c))		9,164,154

## D. TAX YEAR 2018 ADJUSTMENT. See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c)
(1) Current Tax Year (sec E, line 24)	9,811,252	6,764,535	
(2) Tax Year 2018 (Form PA-84-4, line 8)	8,993,090	6,112,418	
(3) Change (subtract line 2 from line 1)	818,162	652,117	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	572,713	195,635	768,349
(6) Public Rights of Way (multiply line (5)(c) by line (6)(b))		3%	23,050
	(7) TOTAL (add lines (5)(c) and (6)(c))		791,399

## ADDITIONAL NOTES

0  
0

## FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS

### PR YR RATIO

DISTRIBUTION ASSESSMENT:	1.000	9,683,605	FINAL ASSESSMENT:	\$9,683,600
TRANSMISSION ASSESSMENT:	1.000	5,269,300	FINAL ASSESSMENT:	\$5,269,300
CROSS COUNTRY EASEMENTS:	ACRES=	0.000	\$/ACRE	\$3,000
				\$0
			FINAL TOTAL ASSESSMENT=	\$14,952,900 ✓

**AVITAR ASSOCIATES OF NEW ENGLAND INC.**

**Utility Valuation Report Listing**

(Using Handy Whitman Cost Index Manual -- North Atlantic Section)

**UTILITY NAME: AUBURN PSNH TRANS 2023**

**UTILITY VALUATION YEAR: 2023**

**E350 TRANSMISSION PLANT**

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
2015	1	\$ 18,351	\$ 26,967	% 0.13		\$ 23,408

**E350 Subtotals:                    1                    \$ 18,351                    \$ 26,967                    \$ 23,408**

**E355 TRANS, POLES & FIXTURES**

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
1970	1	\$ 1,806	\$ 19,500	% 0.80		\$ 3,900
1971	1	\$ 7,179	\$ 71,700	% 0.80		\$ 14,340
2018	1	\$ 359,409	\$ 420,451	% 0.08		\$ 385,763
2019	2	\$ 1,343,498	\$ 1,531,320	% 0.07		\$ 1,430,253
2022	2	\$ 2,443,844	\$ 2,516,277	% 0.02		\$ 2,474,759

**E355 Subtotals:                    7                    \$ 4,155,736                    \$ 4,559,248                    \$ 4,309,015**

**E356 TRANS, OVER CONDUCT & DE**

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
1970	1	\$ 9,278	\$ 106,064	% 0.80		\$ 21,213
1971	1	\$ 6,313	\$ 65,473	% 0.80		\$ 13,095
1995	1	\$ 28	\$ 77	% 0.46		\$ 42
2010	1	\$ 9,484	\$ 15,514	% 0.21		\$ 12,186
2012	1	\$ 26,899	\$ 44,289	% 0.18		\$ 36,250
2014	2	\$ 490	\$ 762	% 0.15		\$ 648
2018	1	\$ 17,922	\$ 24,903	% 0.08		\$ 22,848

**E356 Subtotals:                    8                    \$ 70,414                    \$ 257,082                    \$ 106,282**

**E400 UNCLASSIFIED CONSTRUCTIO**

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
2023	1	\$ 1,416,058	\$ 1,416,058	% 0.00		\$ 1,416,058

**E400 Subtotals:                    1                    \$ 1,416,058                    \$ 1,416,058                    \$ 1,416,058**

**GRAND TOTALS FOR AUBURN PSNH TRANS 2023:**

**\$ 5,660,559                    \$ 6,259,355                    \$ 5,854,800**

**ECONOMIC                    0.9000**

**\$ 5,269,300**

OWNER INFORMATION		SALES HISTORY				AUBURN PICTURE
PUBLIC SERVICE CO OF NH		Date	Book	Page	Type	
DBA: EVERSOURCE ENERGY					Price	Grantor
P.O. BOX 270						

HARTFORD, CT 06141-0270

LISTING HISTORY	NOTES
04/01/20 LMUL	VACANT: POWER LINES RUNNING THROUGH PROPERTY. FLAT: EFF 4/23 VALUES UPDATED PER HB 700 (IF APPLICABLE); SEE 2-47-1 FOR ADDTNL LAND VALUE: EFF 04/23 UPDATED VALUES PER HB700 (IF APPLICABLE) SEE 2-47-1 FOR ADDTL LAND VALUE
04/01/20 LMUL	
07/20/18 LMHC	
05/31/17 DMVL	
01/20/17 INSP	
02/17/12 DMVL	
01/30/12 INSP	MARKED FOR INSPECTION
04/23/08 KCVL	

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	AUBURN ASSESSING OFFICE			
UTILITY-DISTRIBUTION	9,683,600		100	1.00	100	9,683,600					
UTILITY-TRANSMISSION	5,269,300		100	1.00	100	5,269,300					
						14,952,900					
							Year	Building	Features	Land	
							2021	\$ 0	\$ 10,485,700	\$ 194,900	
							Parcel Total: \$ 10,680,600				
							2022	\$ 0	\$ 9,115,800	\$ 194,900	
							Parcel Total: \$ 9,310,700				
							2023	\$ 0	\$ 14,952,900	\$ 358,600	
							Parcel Total: \$ 15,311,500				

LAND VALUATION											LAST REVALUATION: 2023		
Zone: RURAL		Minimum Acreage: 3.00	Minimum Frontage: 300		Site: UNDEV/CLEARED Driveway: UND Road: PAVED								
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value Notes
UTILITY-ELEC	3,000 ac	195,000	F	110	90	100	90	95 -- MILD	200	330,100	0	N	330,100 USE
UTILITY-ELEC	3,000 ac	x 5,000	X	100				95 -- MILD	200	28,500	0	N	28,500 USE
										358,600	358,600		

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		PUBLIC SERVICE CO OF NH DBA: EVERSOURCE ENERGY P.O. BOX 270  HARTFORD, CT 06141-0270		District	Percentage	Model: Roof: Ext: Int: Floor: Heat:	
				PERMITS		Baths:	
		Date	Permit ID	Permit Type	Notes	Bedrooms: A/C: Quality: Com. Wall: Stories:	
						Base Type:	
						BUILDING SUB AREA DETAILS	
						2023 BASE YEAR BUILDING VALUATION	
						Year Built: Condition For Age: Physical: Functional: Economic: Temporary:  %	

OWNER INFORMATION		SALES HISTORY				AUBURN PICTURE	
PUBLIC SERVICE CO OF NH DBA: EVERSOURCE ENERGY P.O. BOX 270	HARTFORD, CT 06141-0270	Date	Book	Page	Type	Price	Grantor

LISTING HISTORY		NOTES					
05/31/17	DMVL	VACANT. FLAT. WOODED. ABUTS CHESTER TOWNLINE:PER CHESTER ASSESSING THIS PROPERTY BELONGS TO PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE.					
01/20/17	INSP						
11/18/02	CMRL						

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes		AUBURN ASSESSING OFFICE			

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2021	\$ 0	\$ 0	\$ 1,500
Parcel Total:			\$ 1,500
2022	\$ 0	\$ 0	\$ 1,500
Parcel Total:			\$ 1,500
2023	\$ 0	\$ 0	\$ 1,750
Parcel Total:			\$ 1,750

LAND VALUATION													LAST REVALUATION: 2023		
Zone: RURAL	Minimum Acreage: 3.00		Minimum Frontage: 300		Site: UNDEV/WOODED									Driveway: UND	Road: PAVED
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
UTILITY-ELEC	0.500 ac	170,000	F	110	80	100	90	95 -- MILD	80	1,750	0	N	1,750	PLE	
	0.500 ac									1,750			1,750		





**ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS**

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST  
(See RSA 72:8-d: N.H. Admin Rule Rev 1907)

**CURRENT TAX YEAR:****2023****AUBURN NH**

Municipality

**A. COMPANY INFORMATION:**

Name of Utility Company	<b>NH Electric Cooperative</b>
Name of Owner:	
Business Address:	<b>579 Tenney Mountain Highway, Plymouth NH 03264-3154</b>
Billing Address (if different):	
Authorized Agent Name & Title:	<b>Karen Hanks, Financial Analyst</b>
Agents Phone Number:	<b>603-536-8788</b>
Agents E-mail:	<b><u>hanksk@nhec.com</u></b>

**B.SUMMARY.** SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	461,384		
(2) 2018 Adjustment (sec. D, line 7(c))	87,343		
(3) TAX YEAR 2018 (add lines 1 and 2)	548,727	20%	109,745
(4) CURRENT TAX YEAR (sec. C, line 5(c))	567,143	80%	453,714
(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))			<b>563,459</b>

**C. CURRENT TAX YEAR.** See RSA 72:8-d, ii(c)

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Original Cost (sec E, line 24(b))	632,891	70%	443,024
(2) Net Book Value (sec E, line 24(d))	358,667	30%	107,600
		(3) Weighted Average (add lines (1)(c) and (2)(c))	550,624
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))		3%	16,519
		(5) TOTAL (add lines (3)(c) and (4)(c))	<b>567,143</b>

**D. TAX YEAR 2018 ADJUSTMENT.** See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c)
(1) Current Tax Year (sec E, line 24)	632,891	358,667	
(2) Tax Year 2018 (Form PA-84-4, line 8)	538,736	295,699	
(3) Change (subtract line 2 from line 1)	94,155	62,968	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	65,909	18,890	84,799
(6) Public Rights of Way (multiply line (5)(c) by line (6)(b))		3%	2,544
		(7) TOTAL (add lines (5)(c) and (6)(c))	<b>87,343</b>

**ADDITIONAL NOTES**

COMPANY HAD -509 IN ORIGINAL COST LN 6, ASSESSOR IGNORED

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**FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS**

	PR YR RATIO			
DISTRIBUTION ASSESSMENT:	1.000	563,459	FINAL ASSESSMENT:	\$563,500
TRANSMISSION ASSESSMENT:	1.000		FINAL ASSESSMENT:	\$0
CROSS COUNTRY EASEMENTS:	ACRES=	0	\$/ACRE	\$3,000
FINAL TOTAL ASSESSMENT=				<b>\$563,500</b>



OWNER INFORMATION		SALES HISTORY				PICTURE
NH ELECTRIC COOP  579 TENNEY MT. HWY  PLYMOUTH, NH 03264	<div>DateBookPageTypePrice Grantor</div>					
	LISTING HISTORY					
	04/01/20	LMUL	ELECTRIC UTILITY IN AUBURN; EFF 4/23 VALUES UPDATED PER HB 700 (IF APPLICABLE);			
	07/20/18	LMHC				
05/06/16	DMVL					
01/27/16	INSP	MARKED FOR INSPECTION				
02/14/12	DMVL					
01/30/12	INSP	MARKED FOR INSPECTION				

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	AUBURN ASSESSING OFFICE	
UTILITY-DISTRIBUTION	563,500		100	1.00	100	563,500			
						563,500			
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 0	\$ 438,200	\$ 0	Parcel Total: \$ 438,200					
2022	\$ 0	\$ 422,600	\$ 0	Parcel Total: \$ 422,600					
2023	\$ 0	\$ 563,500	\$ 0	Parcel Total: \$ 563,500					

LAND VALUATION					LAST REVALUATION: 2023						
Zone: COMMERCIAL 1 & 2		Minimum Acreage: 2.00	Minimum Frontage: 200								
Land Type	UTILITY-ELEC	Neighborhood: E			Cond	Ad Valorem	SPI	R	Tax Value	Notes	Road:
				0 ac							



PA-82

**GAS UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS**

TO BE FILED BY ALL GAS DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST

(See RSA 72:8-d: N.H. Admin Rule Rev 1907)

**CURRENT TAX YEAR:****2023**

4/22/2022

**AUBURN NH**

Municipality

**A. COMPANY INFORMATION:**

Name of Utility Company: Liberty Utilities ENG Corp.

Name of Owner:

Business Address: 15 Buttrick Rd., Londondery NH, 03053

Billing Address (if different):

Authorized Agent Name & Title: Cynthia Trottier, Director of Finance E.R.

Agents Phone Number: 603-216-3539

Agents E-mail: cynthia.trottier@libertyutilities.com

**B.SUMMARY.** SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	80,140		
(2) 2018 Adjustment (sec. D, line 7(c))	40,957		
(3) TAX YEAR 2018 (add lines 1 and 2)	121,097	20%	24,219
(4) CURRENT TAX YEAR (sec. C, line 5(c))	130,340	80%	104,272
<b>(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))</b>			<b>128,492</b>

**CURRENT TAX YEAR.** See RSA 72:8-d, II(c)

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Original Cost (sec E, line 24(b))	138,032	70%	96,622
(2) Net Book Value (sec E, line 24(d))	99,739	30%	29,922
(3) Weighted Average (add lines (1)(c) and (2)(c))			126,544
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))			3,796
<b>(5) TOTAL (add lines (3)(c) and (4)(c))</b>			<b>130,340</b>

**D. TAX YEAR 2018 ADJUSTMENT.** See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c)
(1) Current Tax Year (sec E, line 24)	138,032	99,739	
(2) Tax Year 2018 (Form PA-84-4, line 8)	95,035	67,520	
(3) Change (subtract line 2 from line 1)	42,997	32,219	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	30,098	9,666	39,764
(6) Public Rights of Way (multiply line (5)(c) by line (6)(b))			1,193
<b>(7) TOTAL (add lines (5)(c) and (6)(c))</b>			<b>40,957</b>

**ADDITIONAL NOTES**0  
0**FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS****PR YR RATIO**

DISTRIBUTION ASSESSMENT:	1.000	128,492	FINAL ASSESSMENT:	\$128,500
TRANSMISSION ASSESSMENT:	1.000		FINAL ASSESSMENT:	\$0
CROSS COUNTRY EASEMENTS:	ACRES=	0	\$/ACRE	\$3,000
<b>FINAL TOTAL ASSESSMENT=</b>				<b>\$128,500</b> ✓



OWNER INFORMATION		SALES HISTORY				PICTURE
LIBERTY UTILITIES  ATTN: ACCOUNTS PAYABLE DEPT  15 BUTTRICK ROAD   LONDONDERRY, NH 03053		Date	Book	Page	Type	
LISTING HISTORY		NOTES				
04/01/20	LMUL	EFF 4/23 VALUES UPDATED PER HB 700 (IF APPLICABLE);				
07/20/18	LMHC					
06/05/16	DMVL					
01/27/16	INSP	MARKED FOR INSPECTION				
06/15/11	INSP	MARKED FOR INSPECTION				
06/05/11	DMVL					

EXTRA FEATURES VALUATION						MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	AUBURN ASSESSING OFFICE	
UTILITY-DISTRIBUTION	128,500		100	1.00	100	128,500			
						128,500		PARCEL TOTAL TAXABLE VALUE	
								Year	Building
								Features	Land
								2021	\$ 0
								Parcel Total:	\$ 99,200
								2022	\$ 0
								Parcel Total:	\$ 93,400
								2023	\$ 0
								Parcel Total:	\$ 128,500

LAND VALUATION				LAST REVALUATION: 2023			
Zone: RURAL	Minimum Acreage: 3.00	Minimum Frontage: 300		Site:	Driveway:	Road:	
Land Type	UTILITY-GAS	Neighborhood: E		Cond	Ad Valorem	SPI	R
					Tax Value	Notes	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		LIBERTY UTILITIES ATTN: ACCOUNTS PAYABLE DEPT 15 BUTTRICK ROAD  LONDONDERRY, NH 03053		District		Model:	
				Percentage		Roof:	
				PERMITS		Ext:	
						Int:	
		Date	Permit ID	Permit Type	Notes	Floor:	Heat:
						Bedrooms:	Baths:
						Extra Kitchens:	Fixtures:
						A/C:	Fireplaces:
						Quality:	Generators:
						Com. Wall:	
						Stories:	
						Base Type:	
						BUILDING SUB AREA DETAILS	
						2023 BASE YEAR BUILDING VALUATION	
						Year Built:	
						Condition For Age:	
						Physical:	
						Functional:	
						Economic:	
						Temporary:	
						%	

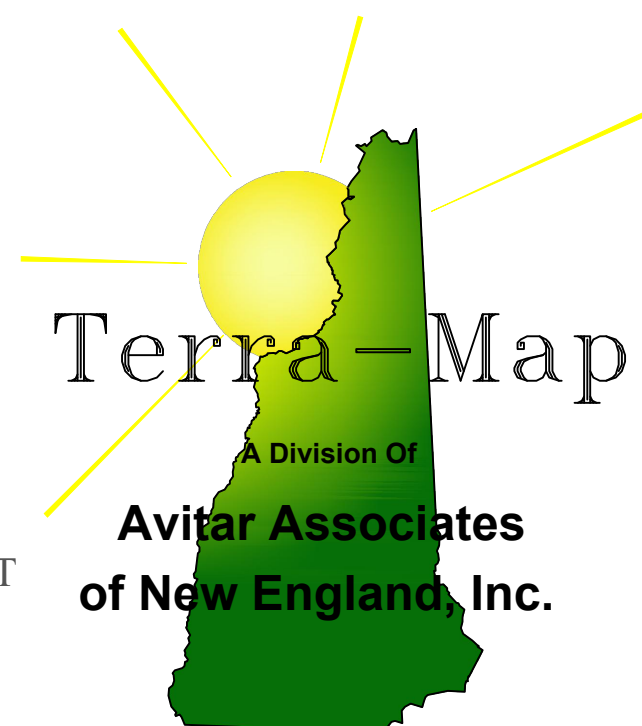
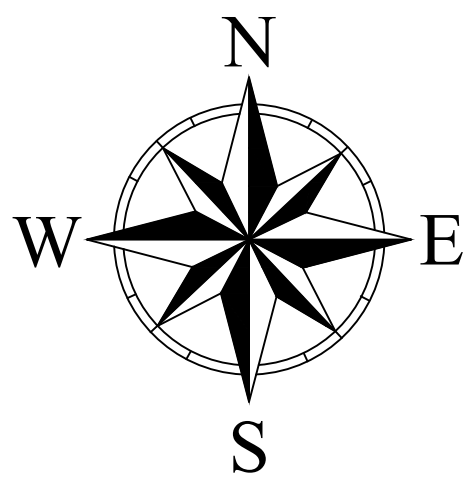


Town Of  
**AUBURN**  
 Rockingham County  
 New Hampshire  
 A NEIGHBORHOOD  
 AND  
 SALES MAP  
 2023

**NEIGHBORHOOD**

nbhd62623

- A
- B
- C
- D
- E
- F
- G
- H
- I
- X
- UNKNOWN PID



Map information was taken from GRANIT  
 with some info added by Terra-Map.  
 Sale information was acquired from  
 Avitar.

HOOKESETT

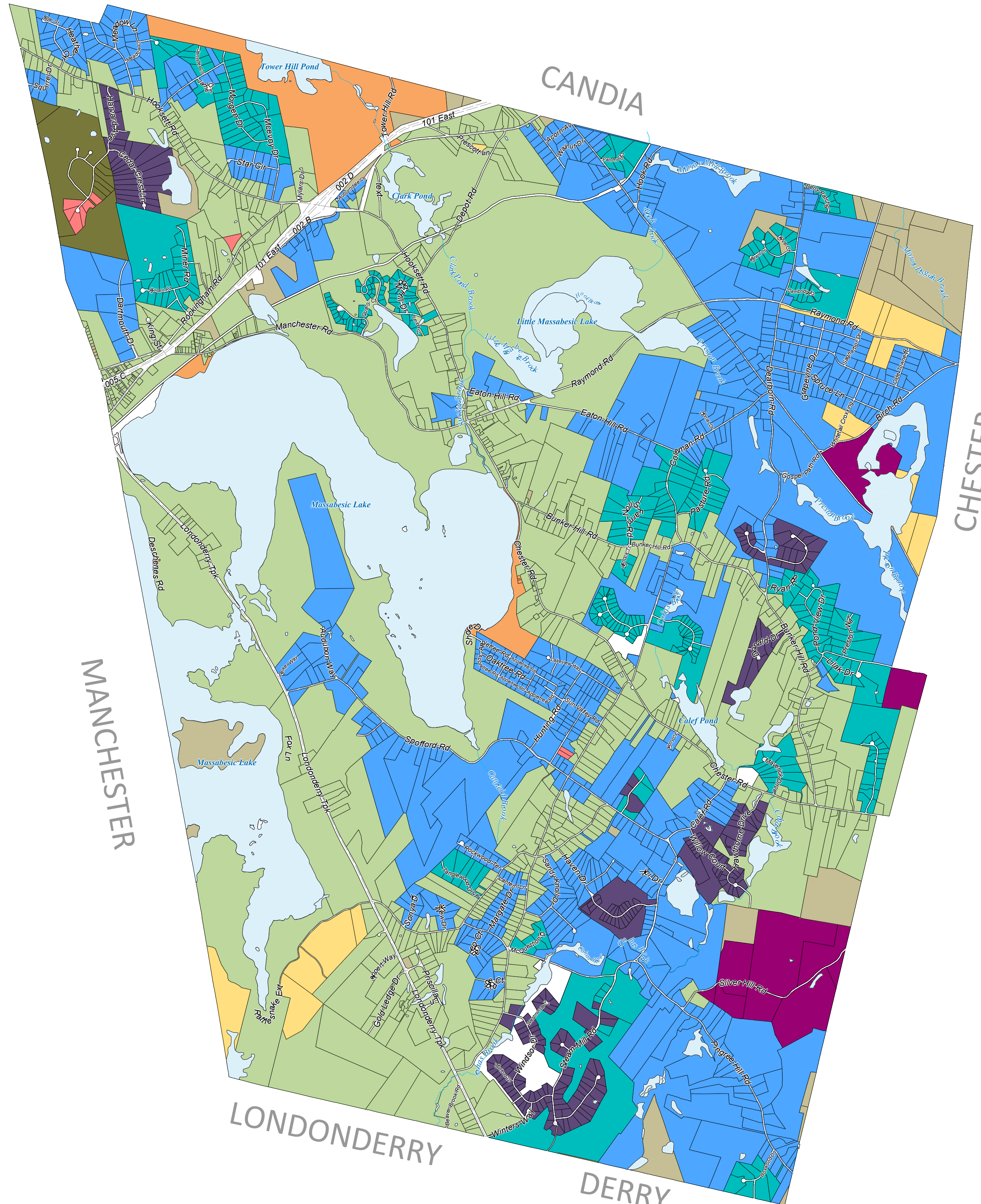
CANDIA

CHESTER

MANCHESTER

LONDONDERRY

DERRY



## AUBURN SALES 2023

SALE ID #	PID	DATED	BOOK	PAGE	QUAL	PRICE	GRANTOR
1	000005000069000018	2022-04-08	6398	418	Q	\$ 701,000.00	MURPHY, SHANNA G.
2	000007000025000070	2022-04-14	6399	2029	Q	\$ 680,000.00	STRAHOSKY, SUSAN M.
3	000011000018000011	2022-04-14	6399	1337	Q	\$ 700,000.00	KENT, CHRISTOPHER R., TRUSTEE
4	0000010000160023-5	2022-04-15	6400	881	Q	\$ 175,000.00	BRBNK PROPERTIES, LLC
5	000018000052000001	2022-04-28	6403	775	Q	\$ 725,000.00	ROBERT STARACE HOMES, LLC
6	000009000016000017	2022-05-02	6404	832	Q	\$ 450,000.00	WOOLLES, III, RONALD H.
7	000013000032000000	2022-05-05	6405	1396	Q	\$ 400,000.00	TURNER, DAVID
8	000021000007000000	2022-05-05	6405	912	Q	\$ 360,000.00	MANNING, JOHN
9	000015000014000000	2022-05-12	6407	1288	Q	\$ 475,000.00	GRODEN, MICHAEL J., TRUSTEE
10	000008000013000018	2022-05-13	6407	1788	Q	\$ 680,000.00	NYE, DAVID N.
11	000008000042000010	2022-05-17	6408	1686	Q	\$ 1,137,533.00	LIBERTY WOODS, LLC
12	000005000009000022	2022-05-23	6409	2849	Q	\$ 460,000.00	ELRICK, MICHAEL JAMES
13	000006000018000004	2022-05-26	6411	688	Q	\$ 4,300,000.00	KB AUBURN SURGERY CENTER, LLC
14	000001000016000007	2022-05-27	6411	2436	Q	\$ 429,000.00	GULA, JOSEPH J., TRUSTEE
15	000005000010500000	2022-05-31	6412	571	Q	\$ 700,000.00	DILLON, WILLIAM
16	000008000042000009	2022-06-08	6414	819	Q	\$ 1,100,000.00	LIBERTY WOODS, LLC
17	000025000027000000	2022-06-09	6414	1939	Q	\$ 475,000.00	COUGHLIN, JR., THOMAS M.
18	0000110000370001-8	2022-06-14	6415	1969	Q	\$ 707,000.00	STEWART, SHAWN M., TRUSTEE
19	000005000048000000	2022-06-17	6416	1985	Q	\$ 365,000.00	DOBBINS, DONNA L.
20	000008000029000009	2022-06-24	6418	1500	Q	\$ 780,000.00	BARBER, ROSS F.
21	000008000066000004	2022-06-24	6418	435	Q	\$ 665,000.00	MORRISON, KEMBLE D.
22	000013000025000000	2022-06-24	6418	836	Q	\$ 525,000.00	CARRIER, KARA
23	000002000009000010	2022-06-27	6419	164	Q	\$ 825,000.00	PAYNTER, JONATHAN L.
24	000011000015000002	2022-06-27	6419	48	Q	\$ 150,000.00	CHERRY HILL HOMES, INC.
25	0000080000480001-7	2022-06-27	6418	2618	Q	\$ 725,000.00	WAITE, REBECCA-LYNN C.
26	000005000069000029	2022-07-01	6420	2504	Q	\$ 730,000.00	BERNIER, BRYAN M., TRUSTEE
27	000011000037000002	2022-07-07	6422	289	Q	\$ 550,000.00	KROHN, SUZANNE C.
28	000011000045000019	2022-07-08	6422	1065	Q	\$ 620,000.00	IGO, STEVEN E., TRUSTEE
29	000005000050000002	2022-07-26	6426	1173	Q	\$ 165,000.00	LONGMEADOW CONGREG CHURCH
30	000005000069000015	2022-07-28	6427	561	Q	\$ 750,000.00	SHEIDOW, MATTHEW
31	0000090028-1003806	2022-07-29	6427	2352	Q	\$ 875,000.00	JOHNSTON, DANA A.
32	000013000023000001	2022-07-29	6427	1539	Q	\$ 620,000.00	WIGGLESWORTH, WILLIAM J.



33	000025000021000000	2022-08-01	6428	688	Q	\$	400,000.00	BATTISTELLI, ERIC
34	000008000002000022	2022-08-05	6429	1728	Q	\$	789,000.00	FONDA, JEREMY D.
35	000004000003000002	2022-08-09	6430	551	Q	\$	660,000.00	CASE, JOHN B., TRUSTEE
36	000017000085000000	2022-08-18	6431	1488	Q	\$	451,000.00	KOBILARCSIK, PAMELA A.
37	000030000009000000	2022-08-22	6433	938	Q	\$	405,000.00	STROUT, AARON
38	000008000032000000	2022-09-02	6436	1654	Q	\$	450,000.00	JOYCE, CRAIG MICHAEL
39	000011000018000001	2022-09-16	6439	1469	Q	\$	752,500.00	BROWN, KEVIN T.
40	000014000015000000	2022-09-19	6440	38	Q	\$	495,000.00	BROOM, GRANT T.
41	000016000015000000	2022-09-23	6441	415	Q	\$	652,000.00	GOSSELIN, LISA CAROL
42	000025000044000000	2022-09-23	6441	433	Q	\$	400,000.00	22 DARTMOUTH DRIVE, LLC
43	000007000005000000	2022-09-23	6441	1273	Q	\$	430,000.00	CARROLL, JOHN J.
44	000014000001000000	2022-09-23	6441	337	Q	\$	365,000.00	DAVIS, ROLAND K.
45	000023000011000000	2022-09-27	6442	262	Q	\$	435,000.00	MADER, HEIDI R. & JEFFREY
46	0000090028-1003803	2022-09-29	6442	2471	Q	\$	788,933.00	LOVE, JAMES F.
47	000022000010000000	2022-10-04	6444	110	Q	\$	410,000.00	SWANSON, SCOTT L.
48	000005000050000001	2022-10-12	6445	1083	Q	\$	205,000.00	ROLFE BUILDERS, LLC
49	000014000006000000	2022-10-20	6447	1592	Q	\$	435,000.00	MDR REHAB & DEVELOPMENT, LLC
50	000027000015000000	2022-10-21	6447	2908	Q	\$	419,000.00	BLAIS, LEO P.
51	0000090028-1003733	2022-11-04	6414	1098	Q	\$	821,000.00	VILLAGE AT MT. MINER, LLC
52	000030000005000000	2022-11-07	6451	211	Q	\$	555,066.00	WEITZEL, DANIEL D.
53	000008000002000029	2022-11-08	6451	1009	Q	\$	780,000.00	FLORENZANO, PETER M.
54	000005000006000000	2022-11-15	6452	1951	Q	\$	299,933.00	CASPER, RICHARD F, TRUSTEE
55	000010000006000000	2022-11-17	6453	62	Q	\$	1,265,000.00	DEMIRJIAN, GERALD J., TRUSTEE
56	0000040000110002-5	2022-11-17	6453	19	Q	\$	855,000.00	TYBURSKI, JASON
57	000011000037000023	2022-11-18	6453	1047	Q	\$	530,000.00	DOWNEY, STEPHEN A.
58	000005000091000000	2022-12-08	6456	1572	Q	\$	350,000.00	QUIROZ, LEIRY
59	000012000016000031	2022-12-08	6456	2077	Q	\$	575,000.00	DONAHUE, CHRISTOPHER
60	000003000004000000	2022-12-09	6457	59	Q	\$	699,933.00	CAMPFIRE PROPERTIES, LLC
61	000011000030000002	2022-12-13	6457	1392	Q	\$	395,000.00	STANTON, MATTHEW
62	000023000014000000	2022-12-16	6458	1997	Q	\$	410,000.00	GURLEY, TIFFANIE S.
63	00003100001900000A	2023-01-04	6461	1109	Q	\$	410,000.00	PIENIAZEK, CHRISTOPHER
64	000012000007000019	2023-01-09	6461	2681	Q	\$	715,000.00	STONE, KRIS A., TRUSTEE
65	000005000067000000	2023-01-23	6464	767	Q	\$	299,933.00	RONNING, CINDY T.
66	000001000015000013	2023-02-02	6465	2928	Q	\$	515,000.00	ALLY, JARED R.
67	000008000025000017	2023-02-16	6468	315	Q	\$	795,000.00	TEUFEL, JASON G.
68	000001000015000010	2023-03-08	6468	2439	Q	\$	627,533.00	CONNELLY JR., RAYMOND J., TRUSTEE

69	0000040000240011-1	2023-03-23	6473	1152	Q	\$ 490,000.00	DE MAIO, MICHAEL CHRISTOPHER
70	000008000014000000	2023-03-31	6474	2918	Q	\$ 1,100,000.00	FELIX, JESSICA C.
71	000008000066000006	2023-04-14	6476	2859	Q	\$ 790,000.00	BELAIR, STEVEN M., TRUSTEE
72	000005000069000031	2023-04-17	6477	1435	Q	\$ 805,000.00	CONYERS, WILLIAM, TRUSTEE
73	000013000023000008	2023-04-21	6478	800	Q	\$ 500,000.00	MERCER, DENNIS
74	000007000025000029	2023-04-25	6478	2788	Q	\$ 593,000.00	YAN, ARTHUR W.
75	0000110000150002-2	2023-04-28	3479	2463	Q	\$ 1,169,000.00	CHERRY HILL HOMES, INC.
76	000008000002000001	2023-06-12	6487	2876	Q	\$ 700,000.00	CARPENTER, MICHAEL F.
77	000001000036000022	2023-06-21	6489	2395	Q	\$ 550,000.00	ELLISON, CHRISTINE D.
78	0000090028-1003732	2023-06-22	6490	61	Q	\$ 725,000.00	BOOR, II, JOHN RAYMOND
79	000008000034000000	2023-06-30	6492	310	Q	\$ 550,000.00	LAQUERRE, CINDY A.
80	000010000019000078	2023-06-30	6492	281	Q	\$ 709,933.00	CHINBURG DEVELOPMENT LLC
81	000005000101000000	2023-07-03	6492	1255	Q	\$ 490,000.00	FERDINANDO, KENNETH